

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 28, 2015

Attending:	William M. Barker – Present
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Absent
	Richard L. Richter – Present
	Doug L. Wilson – Present

Meeting called to order @ 9:02 a.m.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes January 21, 2015

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The BOA reviewed, approved, & signed

a. Emails:

1. ACCG Leg. Update
2. Stream lined Data Capture
3. Covenant Breach Martin
4. DOR Class schedule
5. Updated appeal log

The BOA acknowledged receiving emails

III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The BOA acknowledged that email was received

- a. **Total 2013 Certified to the Board of Equalization – 49**
Cases Settled – 49
Hearings Scheduled – 0
Pending cases – 0
- b. **Total 2014 Certified to the Board of Equalization – 26**
Cases Settled – 20
Hearings Scheduled – 3
Pending cases – 6
- c. **Total TAVT Certified to the Board of Equalization – 34**
Cases Settled – 33
Hearings Scheduled – 1
Pending cases – 1

The Board acknowledged there are 4 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett informed the Board that Mr. Ledford is finishing up the transfers and the Personal property returns have been mailed with the exception of 200 returns that were under \$7500 that are in the process of being mailed.

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 197 (13 TAVT)
 Total appeals reviewed Board: 155
 Pending appeals: 42
 Closed: 123
 Includes Motor Vehicle Appeals
Appeal count through 01/27/2015

2014 Appeals taken: 172
 Total appeals reviewed Board: 111
 Pending appeals: 61
 Closed: 89
 Includes Motor Vehicle Appeals
Appeal count through 01/27/2015

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. The Board acknowledged

VI. APPEALS:

a. Map & Parcel: 40-58-I
 Owner Name: Bond, Kathy
 Tax Year: 2014

Owner's Contention: Similar 3.18 acres on same hillside valued at \$5600.00. Land is severe hillside adjoining high voltage power lines – land is filled with gullies and washes and virtually impossible to build on.

Determination:

1. The subject property is 2.99 acres valued at \$4,620 per acre with a total value of \$13,814.
2. The subject is classified as having good road access and is located off Chisolm Trail.
3. The power line is located on the bottom hill slope of the subject property line as indicated on tax maps being 211.58 feet along the power line.
4. Chisolm Trail runs along the power line through the south end of the property and curves up and around and indicating the subject also has approximately 199 front feet on the north portion of the property.
5. The subject property falls in line with neighboring properties on south end of Chisolm Trail with all having same value per acre of \$4,620.
6. The subject however does not fall in line with neighboring properties on the north end of Chisolm Trail with a value per acre of \$1,778.
7. A property visit and drive throughout Chisolm Trail along with deed and tax record research of the subject and neighboring properties resulted in the following:

- a. Access factors for the appellant's property and neighboring properties were classed different.
- b. All properties on Chisolm trail appeared to have same road access.
- c. Upon research with Kenny Ledford, Appraiser I (mapping department) the entire Chisolm Trail above the power line should be classified as limited access as determined in recorded deeds as follows:

• It is recommended since these properties come off of Chisolm Trail, a 30' right of way, and the deeds refer to the properties being subject to all existing easements, and the plat showing a 20' easement required for ingress and egress, that these properties be classed as limited access.

Recommendation:

1. Requesting the Board of Assessors approve correcting the access factor of subject property from 34 to 35 resulting in a value of \$2,800 per acre for a total land value of \$8,372.
2. Requesting the Board of Assessors approve remaining properties on Chisolm Trail be corrected in tax records to the limited access factor of 35.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. OWNER: Crowe, William Frank

MAP/PARCEL: 10-17

TAX YEAR: 2014

Owner's Contention: Owner contends land is swamp land and land is over valued. Owns property in Alabama that adjoins Georgia property.

Determination:

1. The subject property is 6 acres valued at \$1,689 per acre for a total fair market value of \$10,135.
2. Property tax records reflect a 36 code indicating no road access
3. The subject property has approximately 4 acres of the 6 located in the flood zone.
4. Neighborhood properties within the flood zone surrounding the subject indicate the subject property to be below median range in the comparable study.
5. There is one recent sales comparison valued at \$4,620 per acre that sold in 2013, however this property does not have acreage within flood zone.

Recommendation:

Leave the subject total fair market land value as notified at \$10,135 for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. **OWNER:** Ellenburg, Roy
MAP/PARCEL: 38-120
TAX YEAR: 2014

Owner's Contention: Valuation of land is too high in comparison to the neighborhood.

Determination:

1. The subject property is 14.33 acres valued at \$4,531.47 per acre for a total fair market value of \$64,936.
2. The subject has approximately 265 front ft of road frontage.
3. The median price per acre for neighborhood comps is \$6,412.50.
4. The study indicates that the subject property falls within range of neighboring properties.
5. Property tax records and property research reflect a commercial code included for the business of Ellenburg Body Shop.

Recommendation:

Leave land value as notified for tax year 2014 at \$64,936.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Mr. Barker left meeting at 9:45 am and Mr. Bohanon filled the position as acting Chairman until meeting was adjourned.

d. **Map & Parcel:** 3 - 3 A

Owner Name: Freedom Seekers Motorcycle Club

Tax Year: 2014

Owner's Contention: Subject property is located at 440 Highway 48 Menlo on five acres of land. House located on this property has a grade of 80 and has 1624 sq ft with a house value of \$53,495.00 for a value per sq ft of \$32.94. The TFMV of this property is \$93,513.00 which consist of the house at \$53,495.00 a garage at \$3,204.00 a utility building at \$759.00 and another garage at \$13,179.00 and the 5 acres of land valued at \$22,876.00. This house was purchased by the Freedom Seekers in May 5, 2012 for \$30,333.00 from J P Morgan, Chase Bank. In 2013 the property was taxed on that purchase price. However, according to O.C.G.A. 48-5-2 (3) the value reverted back to the previous FMV for the current year of \$93,513.00.

Determination: The neighborhood properties have an average grade of 83 average of 2.49 acres average sq ft of 1509 average house value of \$53,239.00 for an average value per sq ft of \$35.25.

The comparable properties have an average grade of 80 average of 1.35 acres average sq ft of 1622 average house value of \$44,065.00 for an average value per sq ft of \$27.14. The overall average shows the subject grade is 2 less than the overall; subject house is 23 years newer than the overall average; subject has 58 sq ft more than the overall average; subject house value is \$4,487.00 more than the overall.

Recommendation: Since the subject house is newer and has more sq ft than the overall average it is recommended to leave the value of the subject house and land as it is.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

e. Map & Parcel: 29 27
 Owner Name: Labron Love
 Tax Year: 2014

Owner's Contention: "Reassessment from last year has still not been done".

Determination: This property is 80 acres of mostly wooded land located on Smallen Road. Subject land has good access and road frontage. Smallen Road runs through the property. The land value is \$167,943.00 for a value per acre of \$2099.29 per acre. Other properties in the neighborhood with small and large acreage have a value of \$1,875.00 or higher per acre.

The three neighborhood properties used in this study have an average of 83.80 acres and average land value of \$157,101.00 for an average per acre of \$1,875.00.

The comps have an average of 83.56 acres with an average value of \$169,811.00 for average value per acre of \$2,039.00. The overall show the subject has 3.68 acres less than the neighborhood and comps and subject land value is \$4,487.00 higher than the neighborhood and comps. The value per acre of the subject is \$142.00 more than the average of the neighborhood and comps.

Recommendation: Since the subject land seems to be in line with the neighborhood and comps it is recommended to leave the value as it is at \$167,943.00

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Map & Parcel: 40 93 C04
 Owner Name: Cynthia Tallent
 Tax Year: 2014

Owner's Contention: "House value is too high". House appraisal is attached

Determination: Subject house is located at 46 Dill Road Lyerly on 4.11 acres with a grade of 115 and has 2233 sq ft. House has a value of \$155,354.00 for a value per sq ft of \$69.57. Owner has submitted an appraisal dated August 7, 2014 by David Nelson, Nelson Appraisal Services, LLC of Rome, Ga. The appraisal indicates the house value to be \$143,999.00 and land value to be \$30,001.00 for a TFMV of \$174,000.00

Neighborhood houses have an average of 2.11 acres, average grade of 113 with average sq ft of 1713.

The neighborhood houses have a value of \$111,479.00 for a value per sq ft of \$66.50.

The comparables have an average of 36.46 acres, average grade of 114 with average sq ft of 2280. The comp houses have a value of \$150,046 for a value per sq ft of \$66.10.

The overall average shows the subject grade is 2 above the neighborhood/comps, the subject house value is \$24,592.00 higher than the overall average of the neighborhood/comps, the subject sq ft is 236 more than the overall average of the neighborhood/comps and the value per sq ft of the subject is \$3.27 more than the overall average of the neighborhood/comps. When I use the appraisal done by Nelson Appraisal brings the subject house more in line with the neighborhood and comps (house value \$143,999.00 value per sq ft \$64.48). The subject house would still be \$13,237.00 higher than the neighborhood/comps and has 236 sq ft more.

Recommendation: I am recommending the subject house be lowered to \$143,999.99 the land value remain the same at \$30,001.00 for a TFMV of \$174,000.00 for the 2014 tax year and the 2015 be updated to reflect this change.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. Property: A 24x66 1993 Triumph manufactured home by Redman Homes Inc, located on map 19 parcel 3 sub parcel C; street location is 4136 Oak Hill Rd, Lyerly.

Appellant: PLEDGER, TERRY A & JEAN R

Years: 2014

Contention: Home is not in livable condition.

Determination:

- 1) The value under consideration is \$ 16,107.
 - a. Home listed as average grade @ a physical condition factor of 0.29.
 - b. OPTs include house-style roofing and siding, a central heat/air system, a 6x10 deck and a 10x30 deck.
 - c. Base value of home = \$ 11,943 Value of OPTs = \$ 4,164
- 2) From 1997 to 2002 this home was taxed on the Real Property digest in the name of Winston C Pledger; then, in 2003, home transferred to the Mobile Home digest in the names of Terry A & Jean Pledger.
- 3) Mobile Home digest bills from 2007 to 2014 were delinquent until 10/31/2014. On that date taxes were paid in full.
- 4) For 2014 the Appellants reported that this home was not in livable condition.
- 5) A field visit, conducted 12/17/2014 verifies the Appellants' claims.
 - a. The home is not readily visible for the road, and the driveway to this home is not readily apparent.
 - b. Home shows extensive deterioration, exterior and interior.

Recommendation:

1. Adjust value of Home to a salvage value of \$ 1,000.
2. It is recommended that this value be applied to the 2015 tax account.
3. Per § 48-5-380(b) this value can be applied back to the 2007 bill. This is also recommended.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

h. Property: An 8x27 1985 Rome Aire Travel Trailer located on map 83 parcel 46; street location is 1700 East Armuchee Road

Appellant: SANFORD, RONNIE
 Years: 2007-2014

Contention: Home removed from property in 2004.

Determination:

- 1) The value under consideration is \$ 732 for tax year 2014.
- 2) It cannot be verified that the home was on the property for the tax years under consideration (2007 to 2014).
- 3) A field inspection on 12/19/2014 found where the home had been. Since the home was no longer in evidence on the property it was deleted from the county tax records prior to the creation of the 2015 mobile home digest.
- 4) A street view photo taken in 2007 seems to indicate that the home had already been removed from the property as of that date.
- 5) The Home is titled in the name of Ronnie Sanford
 - c. The appeal was filed by Ivan Wilson. Mr. Wilson was owner of the *real estate* from 1997 until May of 2014.
 - d. There is no record of Mr. Wilson having any interest in the home.
 - e. There is no documentation on record authorizing Mr. Wilson to file this appeal or represent Mr. Sanford in an appeal.
- 6) The 2007 – 2014 bills were paid in the name of Ronnie Sanford. The Tax Commissioner's office is unable to confirm who made these payments.

Recommendation:

1. Approve error and releases on the 2007 to 2014 mobile home account setting the value to – 0 – for those years.
2. Error and Release forms should be filed in the name of Ronnie Sanford.

Reviewer Roger F Jones

Motion to accept recommendation, take off record for 2015, notify owner if interested in refund they must file request:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

i. Property: A 27x66 1995 Palm Harbor Manufactured Home located on map 57 parcel 9; street location is 1241 Back Penn Road

Appellant: BRYANT, MICHAEL CARL
 Years: 2010-2014

Contention: Home was fire damaged in 2008.

Determination:

1. The value under consideration is \$ 27,310.
2. For 2014, this home was billed on the Mobile Home Digest.

- a. The 2014 MH bill is delinquent.
 - b. For 2004 to 2013 this home was billed on the Real Property Digest as a homesteaded manufactured home.
 - c. The real property bills on 59—7 are delinquent 2010 to 2014.
3. Per E-911 the Fire Department was dispatched to this address on 04/12/2008.
 4. An exterior inspection performed 12/01/2014 discovered only minor damage.
 5. A full interior inspection was not possible; however, what could be seen did not indicate a great deal of structural damage to the interior. It was noted that the floor covering and interior wall finish appear to have been at least partially removed.
 6. The basic replacement cost to fully replace the floor covering (vinyl), the interior wall finish (sheetrock), and ceiling (panels only) is on the order of \$ 20,000 per the NADA valuation guide.

Recommendation:

1. Set the value of this home to \$ 8,000 for tax year 2014.
2. Apply that same value to the 2015 tax bill and the delinquent real estate bills back to 2010.
3. Remove the Homestead Exemption from the Real Property for tax years 2010 to 2013
4. The FMV for each year, should be as follows:
 - a. 2014 MH bill \$ 8,000
 - b. 2015 MH bill \$ 8,000
 - c. 2013-2010 Real bills \$ 8,000 + \$ 2,360 = \$ 10,360

Reviewer Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

j. Property: A 14x66 1983 model Frontier Manufactured Home by Commodore. The Home is located on map 46—8-A; street location is 170 Earls Lane, Trion.

Appellant: HOPKINS, GARY & DORIS

Year: 2014

Contention: The Appellants report that the home is no longer in livable condition.

Determination:

1. Value under contention is \$ 3,475

2. The account first appears on the MH digest in the Appellant's name in 2005. Bills for years 2007 through 2014 are delinquent.
3. The Appellants state that the Home is unlivable.
 - a. A Field Inspection conducted on 12/19/2014 discovered no apparent defects, damages, or deficiencies in the home beyond normal wear & tear.
 - b. The interior of the home was not accessible.
4. Home has been at residual depreciation (16%), with no other value adjustments, since the 2010 billing year.
5. Comparing the Chattooga schedule with the 2015 NADA schedule, a standard quality home, built in 1983, in fair condition appraises at \$ 3,668.

Recommendation:

Leave values unchanged for 2014 and delinquent years previous.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

k. Property Owner: Sheila G. Johnson

Tax Year: 2013

Map & Parcel: S35-23

Contention: Property owner received her new owner packet after the exemption deadline and was not aware it was the time to apply until after the deadline had past. She request to apply for homestead exemption at this time.

Determination:

1. Property was purchased on September 14, 2012.
2. No exemption application was found on file for 2013 or 2014.
3. Appeal for the exemption was filed on 7/23/2013 which was within the appeal period.

Recommendation: My recommendation is to deny the appeal due to no exemption application on file for 2013 or 2014 for the property. It is also recommended to notify property owner to apply for 2015 tax year.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

l. Property Owner: HOWARD PAYNE

Tax Year: 2013

Map & Parcel: 32-6

Contention: Came in to file local exemptions last year and was told to return after January 1st following year due to his 70th Birthday being 6/6/1942. He returned to file on 7/26/2013.

Determination:

1. Exemption application was filed after the April 1st deadline.
2. Exemption application was filed on 7/26/2013.
3. Appeal for the exemption was filed on 7/26/2013 which was within the appeal period.
4. No income documentation available to process exemption even if filed on time.

Recommendation: My recommendation is to deny the appeal due to the exemption application was (1) filed past the April 1st deadline (2) No income documentation on file.

Reviewer Nancy Edgeman

Motion to notify property owner to bring 2014 income documentation and apply for 2015 tax year:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

m. Owner Name: **BLAKE GAZAWAY**

Motor Vehicle: 2003 Chevrolet Silverado pickup

Tax Year: 2015

Owner's Contention:

Having to pay \$534 in taxes on a \$1000 truck (Pd) is not running, motor is tore up. Also having to fix transmission and dents. Have to come out of pocket for all.

Determination:

1. Taxes have not been paid on the vehicle.
2. Property owner provided hand written bill of sale with wrong year of vehicle dated October 23, 2014.
3. Property owner provided no pictures of the vehicle in question.
4. Tax Commissioner and County Commissioner sent Mr. Gazaway to file an appeal.
5. State value of the vehicle is \$5,725.00
6. NADA & Kelly blue book values cannot be determined due to limited information and mileage.

Recommendations: I recommend the appeal be considered invalid due to O.C.G.A. 48-5C-1(e) The fair market value of any motor vehicle subject to this Code section shall be appealable in the same manner as otherwise authorized for a motor vehicle subject to ad valorem taxation under Code Section 48-5-450; provided, however, that the person appealing the fair market value shall first pay the full amount of the state and local title ad valorem tax prior to filing any appeal. If the appeal is successful, the amount of the tax owed shall be recalculated and, if the amount paid by the person appealing the determination of fair market value is greater than the recalculated tax owed, the person shall be promptly given a refund of the difference.

Reviewer Nancy Edgeman

Motion to notify Mr. Gazaway that his appeal is not a valid appeal based on O.C.G.A 48-5C-1(e):

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII. MISC. ITEMS:

- a. Appeal Waiver & Release for Mable & Kathleen Poovey 2014 Appeal Map & Parcel 30B 32 needs Chairman, Mr. Barker's signature.
- b. Appeal Waiver & Release for Chester Skelton III 2014 appeal Map & Parcel 58-10-R20 needs Chairman, Mr. Barker's signature.
- c. Appeal Waiver & Release for Robert & Pamela D Wesson 2013 appeal Map & Parcel 26-50 needs Chairman, Mr. Barker's signature
- d. Appeal Waiver & Release for Mark & Deborah Trammell 2014 appeal Map & Parcel 55B-30 Needs Chairman, Mr. Barker's signature

e. Appeal Waiver & Release for Edsel & Joanna Thoreson 2013 Appeal Map & Parcel P07-44
Needs Chairman, Mr. Barker's signature
Mr. Barker, Chairman signed Appeal Waiver & Releases a-e

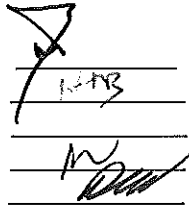
IX. INVOICES:

- 1. Office Depot – Date 01/22/2015, Amount \$148.84
 - 2. GSI - Date 12/1/14 amount \$5,650.20
 - 3. GSI - Date 12/1/14 amount \$40.00
- All invoices were signed by the BOA

Mr. Barrett stated he is very pleased with the office staff's progress.

Meeting adjourned at 10:43 am

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson



The image shows five handwritten signatures, each written over a horizontal line. The signatures are: 1. William M. Barker (a stylized 'W' and 'B'), 2. Hugh T. Bohanon Sr. (initials 'HTB'), 3. Gwyn W. Crabtree (initials 'GWC'), 4. Richard L. Richter (initials 'RLR'), and 5. Doug L. Wilson (initials 'DLW').