

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 7, 2015

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

Meeting called to order @ 9:05 a.m.

- A. Leonard Barrett, Chief Appraiser – Present
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS:

I. First order of business to elect Chairman for 2015.

Motion was made by Mr. Richter for Mr. Barker to remain as Chairman and Mrs. Edgeman to remain as Secretary to the Board of Assessors for 2015, Seconded by Mr. Bohanon, and all that were present voted in favor.

OLD BUSINESS:

II. BOA Minutes:

Meeting Minutes December 30, 2014

The BOA reviewed, approved, & signed

III. BOA/Employee:

a. Checks

The BOA acknowledged receiving

a. Emails:

1. Holiday schedule

2. 2013 Chattooga bank sales

Mr. Barrett will follow up with email with explanation of the bank sales

3. 2015 Tax notice for paper

4. Richardson appointment

The BOA acknowledged receiving email

IV. 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 – 48

Hearings Scheduled – 1

Pending cases – 1

b. Total 2014 Certified to the Board of Equalization – 9

Cases Settled – 4

Hearings Scheduled – 2

Pending cases – 5

**c. Total TAVT Certified to the Board of Equalization – 34
Cases Settled – 31
Hearings Scheduled – 3
Pending cases – 3**

The Board acknowledged there are 8 hearing scheduled at this time.

V. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett reported we are still working on the splits and transfers. Mr. Ledford likes about 3 months having the year completed. Mr. Barrett also stated Mr. Espy is still working property tags and he will follow up with Mr. Espy's status.

NEW BUSINESS:

VI. Appeals:

2013 Appeals taken: 196 (13 TAVT)
Total appeals reviewed Board: 150
Pending appeals: 46
Closed: 120
Includes Motor Vehicle Appeals
Appeal count through 01/06/2015

2014 Appeals taken: 199
Total appeals reviewed Board: 127
Pending appeals: 72
Closed: 87
**Includes Motor Vehicle and Mobile Home Appeals
Appeal count through 01/06/2015**

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

VII. APPEALS:

a. Map & Parcel: S33 4 Land Appeal
Owner Name: Rajesh Patel (Modern Kwik)
Tax Year: 2014

Owner's Contention: "Value is too high land and building".

Determination: In checking and comparing the size and value of other commercial properties in the areas the land seems to be in line with the other properties.

SUBJECT LAND	LAND VALUE	FRONT FOOT	VALUE PER FRONT FOOT	
S33 4	79,035	100 X 36	511	Modern Kwik
Neighborhood Land				
S33 7	9,029	50 x 24	182	Armstrongs Adjacent Lot
S33 6	61,992	175 x 37.5	354	Armstrongs Restaurant Lot
S33 3	42,066	75 x 80	561	Readings By Gina
S33 2	2,239	70 x 90		Complete Cash Lot beside bld
S33 2	51,640	80 x 100	646	Complete Cash
S26 95	84,230	100 x 175	842	Linda Ballenger
S26 93	58,961	70 x 175	842	Old Conoco
S33 10	242,412	200 x 225	1,212	Hardees
Average	37,672	103 x 113	663	

Recommendation: Leave the land value as it is.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Map & Parcel: 64 10

Owner Name: James Ronnie Moss

Tax Year: 2014

Owner's Contention: "The house is not livable and I think the value of the acreage is not that much".

Determination: Owner has submitted pictures of the inside and outside of the subject house. Subject house was built in 1943 and has a grade of 80 and is located at 575 Williams Cemetery Road Trion and has 1288 sq ft and a house value of \$12,928.00 and a value per sq ft of \$10.04. Subject has 5 acres of land with a value of \$12,540.00 for a value per acre of \$2,508.00. According to owner the house has not been lived in approximately three years.

Neighborhood houses have an average year built of 1943 with average grade of 72 average sq ft of 1201 average house value of \$13,398.00 with average value per sq ft of \$11.51. The comparable houses have an average year built of 1935 average grade of 77 average sq ft of 1166 average house value of \$22,225.00 and average value per sq ft of \$19.00. The overall average year built is 1939 overall grade is 75 the overall sq ft is 1183 and overall house value \$17,811.00 for an average value per sq ft of \$15.08.

Recommendation: Since this house is not livable and needs lots of repair it is recommended to put the value of this house at \$5.00 per sq ft ($\5.00×1288) for a house value of \$6,440.00 and leave the land value at \$12,540.00 for a TFMV of \$18,980.00.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Property: A 24x40 Manufactured Home of UNKNOWN Make / Model with Options; estimated yr of manufacture being 1980; located on 46-8E

Appellant: WALLACE, LONNIE & PEGGY

Years: 2014

Contention: Appellants claim they have not owned this home for "20 years".

Determination:

1. Value under contention is \$ 6,930.
2. The Wallace account first appears on the digest in 1997.
 - a. The real estate account (46-8E) transferred to Wallace, Jess William, Steve, & Annette in 2003.
 - b. There is no documentation concerning transfer of the home to the new landowners.
3. There does not appear to be any title records or other documents verifying ownership of this home.

- 4. Based on a Field Inspection conducted in 12/23/2014, the Home is completely unlivable and unusable in its present condition.
- 5. In a conversation with Mr. Steve Wallace, one of the principles acquiring the real estate in 2003, he confirmed that the Home was part of the 2003 transaction.

Recommendation:

It is therefore recommended that the 2014 tax bill on this Home and the outstanding tax bills (2007-2013) be adjusted to \$ 500 salvage value.

NOTE: For 2015 this account has been transferred to Wallace, Jess William, Steve, & Annette.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. OWNER: Rash, Dennis
MAP/PARCEL: 26-2-B
TAX YEAR: 2014

ON HOLD
UNTIL
NEXT
MEETING

Owner's Contention: Approximately 1/3 of this land is in the flood zone and I feel it should be valued at \$35,000.

Determination:

- 1. The subject property is 9.55 acres located on Hair Lake Rd between Railey Rd and Beavers Rd.
- 2. Approximately 3.3 acres of the property is located in the flood zone as indicated on maps leaving 6.5 acres outside the flood zone.
- 3. Property tax records indicate the subject property has good road access with approximately 741 front ft and unit price of \$1,710.
- 4. The subject property is valued at \$4,787.85 price per acre with a total value of \$45,724 for 9.55 acres.
- 5. The subject property does not fall within range of neighboring comparison's fair market value with a median of \$4,335.00.
 - One 2013 sale which is map 26-1-E with sales price per acre of \$33,233.
- 6. Maps 26-13 and 26-15 have property within the flood zone as viewed on maps and are classed the same as the subject with good access.
- 7. Map 26-13 directly behind the subject property is 13.88 acres with approximately the same number of acres within the flood zone and is \$4,531.34 per acre.

Recommendation:

- 1. Requesting the Board of Assessor's set land value at the median price per acre at \$4,335 a total fair market value of \$41,399.
- 2. OR set land value at the same price per acre of \$4,531.34 which is uniform with the property indicated as most like the subject for a total fair market value of \$43,274.

Reviewer Wanda Brown

Motion to table item until the following meeting:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

e. Map & Parcel: 50C-28A-L01, 50C-28A-L19 & 50C-28A-L22

Owner Name: William Hurley and David Parker

Tax Year: 2013 & 2014

Owners Contention: The purpose of this letter is to protest and appeal your assessment on the following accounts a copy of the assessment notice is attached hereto:

Determination:

- 1) Property owner's have three tracts of land located on Magnolia Ridge on of highway 27.
- 2) All tracts of land have good access and sold in 2008 for \$50,000.
- 3) \$50,000 divided by the three parcels gives an average tract value of \$16,667.
- 4) The three neighborhood comps used here sold for 2003 to 2007. They have an average \$17,000 and an average tract value of \$17,000.
- 5) Subject property is slightly below the average sales price per tract value. The subject being, \$16,667 and the neighborhood average sale price tract value at \$17,000.

Recommendation: It is recommended leaving land value at the same for the 2013 and 2014 tax years.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

f. Map & Parcel: S28-4

Owner Name: Hurley, Faye & Sue

Tax Year: 2014

Owner's Contention: We received a letter in mail from William B. Hurley dated October 31, 2014 to protest and appeal property S28-4, account # 305450 in the name of Faye & Sue Hurley. (See letter in file)

Determination:

1. The letter received was dated October 31, 2014.
2. The deadline to file an appeal was September 5, 2014.
3. According to O.C.G.A. 48-5-306(b) (2)

If you wish to file an appeal, you must do so in writing no later than 30 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors which is located at: 120 Cox Street Summerville GA 30747 and which may be contacted by telephone at: 706-857-0737."

Recommendation: Deny appeal per O.C.G.A 48-5-306(b) (2) and notify Mr. Hurley of appeal deadline.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

VIII. MISC. ITEMS:

1. Appointment of Secretary for 2015. (Item was addressed during the first order of business).

Mr. Barrett thanked the Board for his time off during the Holidays.

Meeting adjourned at 9:55 am

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








