

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of February 11, 2015

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

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Meeting called to order @ 9:04 a.m.

**APPOINTMENTS: NONE**

OLD BUSINESS:

**I. BOA Minutes:**

Meeting Minutes February 4, 2015  
The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Time Sheets  
The BOA reviewed, approved, & signed

a. Emails:

1. Budget expenditures report
2. 2014 Personal property report form
3. 2014 Building permit
4. 2015 March tax sale
5. 2015 March Tax sale (Leonard request to help Kathy)

The BOA acknowledged receiving email

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

The BOA acknowledge that email was received

- a. Total 2013 Certified to the Board of Equalization – 52  
Cases Settled – 49  
Hearings Scheduled – 0  
Pending cases – 3
- b. Total 2014 Certified to the Board of Equalization – 28  
Cases Settled – 9  
Hearings Scheduled – 17  
Pending cases – 19
- c. Total TAVT Certified to the Board of Equalization – 34  
Cases Settled – 34  
Hearings Scheduled – 0  
Pending cases – 0

The Board acknowledged there are 20 hearing scheduled at this time.

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated that Randy Espy gave him an oral update that he only has 50 sales properties to visit.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 162  
 Pending appeals: 35  
 Closed: 127  
 Includes Motor Vehicle Appeals  
**Appeal count through 02/09/2015**

**2014 Appeals taken:** 172  
 Total appeals reviewed Board: 123  
 Pending appeals: 49  
 Closed: 93  
**Includes Motor Vehicle Appeals**  
**Appeal count through 02/09/2015**

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

**VI. APPEALS:**

a. Map / Parcel: 50C-28A-L20

Property Owner: Michael N. & Stephanie M. Floyd  
 Tax Year: 2013

**Owner's Contention:** Value

**Appraiser Note:** Subject purchased this property on 12/20/2011 for \$135,000. The purchase price was not applied for the 2012 tax year they were taxed on \$142,584. In 2013 the value went up from \$142,584 to \$159,956 due to market study on District 1 County wide 105 and above graded houses. This house is graded at 120.

**Recommendation:** It is recommended to do bill correction for 2012 for the purchase price of \$135,000 per O.C.G.A. 48-5-2(3) and leaving value at \$159,956 for 2013 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Bohannon

**Second:** Mr. Richter

**Vote:** All

b. Map & Parcel: 49-55, 49-55A, S11-17 & S12-6

Owner Name: Mazie J. Crow Purcell

Tax Year: 2013

**Owners Contention:** Homestead exemption removed in error when spouse died in 2009. Please verify acres in property deeded and taxed.

**Appraiser Note:** This was also a approval for covenant for the 2013 tax year that WB had presented to the BOA ON 9/13/2013 that was approved by the BOA. Also this was a covenant that CB was working on for mapping issues to verify acreage.

**Determination:**

1) Property owner has 4 tracts of land on South side of Dry Valley Road.

- a) 49-55 being taxed at 15.33 acres
- b) 49-55A being taxed at 3.93 acres
- c) S11-17 being taxed at 1.50 acres
- d) S12-6 being taxed at 3.54 acres

2) Tracts 49-55 should be taxed at 23.92

- a) 49-55A at 1.36 acres
- b) S11-17 at 1.42 acres
- c) S12-6 at .77 acre

3) All tracts were approved for covenant in 2013.

**Recommendation:** It is recommended to do bill correction for acreage calculations, apply covenant to all properties for 2013 tax year. Apply all homesteads that property owner qualifies for.

**Reviewer: Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: 2 Yes 1 Abstained**

**c. OWNER: Fowler, Bryan James**

**MAP/PARCEL: 83-63**

**TAX YEAR: 2014**

**Owner's Contention:** See hard copy letter from property owner in file for all details.

\* Assessed value is over estimated. I failed to appeal by the deadline last year and would like to appeal now. I researched on the Chattooga County Tax Office website and found 5 properties that sold frequently in Subligna, and took the average of 4 of those properties, (one was 1.5 acres that sold for 15,000 which is ludicrous) and the average came to \$2,686 per acre. I feel \$2,686 is a fair market value for my property.

\*Also, since I reside in Floyd County, am I eligible for homestead exempt and also exempt from school tax?

\*Property owner requested address change to 19 Windrush Dr., Rome, GA 30165.

**Determination:**

1. The subject property is approximately 6.3 acres located on East Armuchee Road, Summerville with good road access and 457 front feet.
2. The subject fair market value is \$34,474 for a value per acre of \$5,472.
3. A neighborhood comparison study indicates the subject falls just above range of similar size tracts with good road access. The median value per acre is \$5,243.84 with a difference from subject of \$229.
4. The subject and neighboring properties all adjoin or back up to U.S. Forestry property.
5. One sales comparison with similar size, and approximate area sold for \$3,960 per acre, however is not located at a U.S. forestry line and has no road frontage.
6. The property owner is not eligible for homestead exemptions according to O.C.G.A. 48-5-40 and 48-5-45.

7. The change of address was completed on February 4, 2015 for future billing.

**Recommendation:**

Requesting the Board of Assessors approve lowering the subject value to \$5,243 per acre to fall at median range of neighborhood comparisons. This would set the total fair market value at \$33,036 for tax year 2014.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

d. Map & Parcel: 59A-45  
 Owner Name: Sharon Headrick  
 Tax Year: 2014

<p>ON HOLD PENDING          FURTHER          INFORMATION</p>
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**Owner's Contention:** Property owner called on January 6, 2014 after receiving assessment notice for 2012 transaction that was not processed. She stated that she would like to appeal the property because she thinks the property is valued too high.

**Determination:**

1. The appeal form indicates a 2012 appeal being filed in tax year 2014.
2. There is no indication in tax records that an appeal was filed during the appeal process for tax year 2012.
3. The form is dated January 6, 2014 with the appeal process not beginning until July or August of 2014.
4. Deed research and tax records indicate the property was deeded to Sharon Headrick in 2012 and transferred in assessor's records in 2014.
5. Georgia Code does not permit filing a 2012 appeal after the deadline for that year which is 45 days upon receiving an assessment notice.
6. However, it would appear according to the appeal form that the new owner did not receive her notice until January 6, 2014 which would allow for a 2014 appeal if filed within the 2014 appeal process period.
7. There was no change in value from prior year research back to 2012.
8. The subject property is 2 acres with a total fair market value of \$9,200 a value per acre of \$4,600.

**Recommendation:**

1. Requesting the Board leave the value as notified for tax years 2012 through 2014 and inform the property owner there is no 2014 appeal and the 2012 appeal must be denied according to O.C.G.A. 48-5-311. Also inform the property owner to apply within the time period for filing an appeal for tax year 2015.

**Reviewer Wanda Brown**

Motion to table item pending further information:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

**VII: COVENANTS:**

a. Map/Parcel: 48-65

Property Owner: BOBBY MILTON HOUSCH

Tax Year: 2015

**Contention: Filing for renewal covenant for 36.12 of Agriculture land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 36.12
- 3. Property map is available with file.

**Recommendation: Approve renewal covenant of 36.12 acres.**

**Reviewer Nancy Edgeman**

b. Map/Parcel: 18-38A

Property Owner: BRIAN MARK ANDERSON

Tax Year: 2015

**Contention: Filing for new covenant for 20.90 acres of agriculture land.**

**Determination:**

- 1. This is a new covenant for 2015.
- 2. Research indicates that the total acreage is 20.90 of agriculture land.
- 3. Property map is available with file.

**Recommendation: Approve new covenant for 20.90 acres.**

**Reviewer Nancy Edgeman**

c. Map/Parcel: 40-90

Property Owner: MICHAEL HILL CALDWELL

Tax Year: 2015

**Contention: Filing for continuation covenant for 81.50 acres of agriculture.**

**Determination:**

- 1. This is a continuation Covenant of 81.50 acres of agriculture.
- 2. Research indicates that the total acreage is 85.50 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 81.50 acres will remain in the covenant.
- 3. Property map is available with file.

**Recommendation: Approve continuation covenant for 81.50 acres.**

**Reviewer Nancy Edgeman**

**Motion to approve Covenants a-c:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

**VIII. INVOICES:**

- 1. GSI Invoice # 10380, date 1/20/2015, amount \$479.76 for personal property
- 2. GSI Invoice # 10388, date 1/28/2015, amount \$306.51 for personal property less than \$7500




**The BOA reviewed, approved, & signed.**

At 10:00 am The Board requested all office employees join the board meeting to inform them of a 2% pay increase approved by the County Commissioner. During the meeting the Board suggested the goal for the 2015 digest is August 1<sup>st</sup>. A motion was made by Mr. Wilson for a 2% pay increase for employees in the Assessors office effective 2/26/2015, Seconded by Mr. Richter, and all that were present voted in favor.

Mr. Wilson questioned Roger Jones about how many 2014 Mobile home appeals were left. Mr. Jones responded that he has 5 more to visit.

Meeting adjourned at 10:15 am

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

  
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*W. M. Barker*  
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