

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 18, 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 @ 9:05 a.m.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes February 11, 2015
The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The BOA acknowledge receiving

a. Emails:

1. HB 202 Current version
2. CAVEAT CAR
3. 2015 return map S28-4
4. Draft letter to Commissioner
5. Martin Lancaster Tax Covenant

Motion was made by Mr. Wilson to reinstate covenant and inform Mr. Martin about his responsibility for the breach.

6. GAAO North District Meeting

Mr. Barker stated he will be attending the meeting

7. AGGC leg updates 2/13/2015

Mr. Barrett stated he will research house bill 335 and email the info to the board.

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 – 52**
Cases Settled – 49
Hearings Scheduled – 2
Pending cases – 3
- b. **Total 2014 Certified to the Board of Equalization – 28**
Cases Settled – 9
Hearings Scheduled – 19
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 22 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated Randy Espy has finished with the sold houses and Mrs. Edgeman and Mr. Ledford are up to date on processing the covenants. Mr. Bohanon ask how the numbers look and Mr. Barrett replied he hasn't looked at the numbers yet.

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 197 (13 TAVT)
 Total appeals reviewed Board: 164
 Pending appeals: 33
 Closed: 130
 Includes Motor Vehicle Appeals
Appeal count through 02/16/2015

2014 Appeals taken: 172
 Total appeals reviewed Board: 123
 Pending appeals: 49
 Closed: 99
 Includes Motor Vehicle Appeals
Appeal count through 02/16/2015

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

VI. APPEALS:

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

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.

Follow up according to Board of Assessor's inquiry for further research to determine if the appeal is valid for tax year 2012.

1. The 2012 assessment notice and 2012 tax records are in the previous owner's name.
2. According to the deed recorded March 23, 2012 the property was deeded to Sharon Headrick, appellant.
3. Property tax records were not updated in 2012 or 2013 to reflect the deed transfer.
4. Research of tax records and transfer records indicates the property was updated in December of 2013.
5. On December 30, 2013 an updated assessment notice was sent to the new owner giving the 45 deadline for filing an appeal upon receipt of an assessment notice.

6. The new owner contacted the Assessor's office on January 6, 2014 well within the 45 day deadline and filed a 2012 appeal.

Determination:

1. According to research and supporting documentation the 2012 appeal is a valid appeal.
2. The subject is 2 acres off Sloppy Floyd Lake Road, Summerville with a value per acre of \$4,600 for a total fair market value of \$9,200.
3. According to tax records the subject value researched back to tax year 2011 has remained the same to present tax year.
4. A neighborhood study of 5 comparables indicates that the subject falls within range at the lower end of the median of \$5,000.
5. Research of sales resulted in no recent sales of small acre tracts in the same area of the subject, however; the overall small tract sales report indicates a median range of \$4,542 for tracts 10 acres and below sold in 2013.

Recommendation:

Requesting the Board of Assessor's leave the total fair market value set at \$9,200 for tax year 2012 and 2013 and as notified at \$9,200 for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

b. Property Owner: Michael & Deborah Faulkner

Map / Parcel: 6-39

Tax Year: 2013

Owner's Contention: Grade to high.

Appraiser Note: Property owner stated that she designed this house. It is just a rectangle with a porch around it and setting on a basement.

Determination:

- 1) Subject has a house graded at 105 with a physical depreciation of 100% built in 2001. The house is a 2 story on partly finished basement. The house value is \$138,308 with a sq ft of 2656 for a price per sq. ft of \$52. The land value is at \$32,454. This is a total FMV of \$173,762.
- 2) The comparables used in this study are from around the County. The comparables selected were houses similar to subject's style.
- 3) The comparables have an average grade of 100, an average house value of \$84,701, a average sq. ft of 1,823 sq ft for a average price per sq. ft of \$47.
- 4) The subject is on the high end of the average house value, on the high end of the average sq ft and on the high end of the average price per sq ft value.

Recommendations: It is recommended to put the price per sq. ft at \$47 to fall in line with the comparables used in this study. It is also recommended to apply these changes to 2013 & 2014 tax year and apply for refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon
Vote: All

c. Map / Parcel: 27-9
Property Owner: Douglas Neal Black
Tax Year: 2014

Owner's Contention: Poultry houses fell in several years ago and are unusable.

Appraiser's Note: After field visit and looking at Google Earth it was determined that the poultry houses have been dilapidated beyond 2011.

Recommendation: It is recommended to remove poultry houses from account for future year and do bill corrections for 2011 - 2014 tax year

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

d. Map / Parcel: 19-39
Property Owner: Dale E. Williams
Tax Year: 2014

Owner's Contention: Has had no value change's at any time.

Appraiser's Note: This property was transferred from Mrs. Gus Williams EST to Dale E Williams in 2013. When this transfer happened the exemptions were taken off. This accounted for the increase in the property value. The Covenant was applied for and approved for the 2014 tax year and brought tax bill back to approximately to where it was for 2013 before exemptions were taken off.

Recommendation: It is recommended to leave FMV at \$368,121 for 2014 tax year

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

e. Map / Parcel: 30-7
Property Owner: Dale E. Williams II
Tax Year: 2014

Owner's Contention: Nothing has changed from other years of the value and is no value in the timber on it.

Appraiser's Note: Property owner purchased this property in 2012 for \$52,500. We have it valued at \$51,899. This is below the sales price.

Recommendation: It is recommended to leave FMV at \$51,899 for the 2014 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Map / Parcel: 38B-16A
 Property Owner: Michael E. & Diane L Poole
 Tax Year: 2014

<p>On Hold Pending Further information</p>

Owner's Contention: House was burned on 6/29/2013 (incident number- 13-0000357) heavy damage to two bedrooms, heavy smoke damage through out structure. House value should not be reflected on 2014 taxes. Burned in 2013.

Appraiser's Note: Property owner purchased this property on 3/14/2014 for \$15,000. We had it valued at \$53,951 for the 2014 tax year. Field rep from our office went out to property on 7/28/2014 and removed house from record due to fire damage. Since Mr. Poole purchased property on 3/14/2014 which was before assessment notices went out he is in accordance to ga code 48-5-311 (E).

Recommendation: It is recommended to remove building value for the 2014 tax year and apply any refunds if applicable. Property has already been fixed for future year.

Reviewer: Kenny Ledford

g. Map / Parcel: T19-46
 Property Owner: SWE Homes Ga LLC
 Tax Year: 2014

Owner's Contention: This property is vacant and in need of repairs. See attached photos.

Appraiser's Note: In 2012 JP and KL had a field visit to this property. We lowered the physical depreciation on the property; however we did not do a interior inspection. After seeing photos sent by property owner on this property, it is in desperate did of repairs.

Recommendation: It is recommended to sound value the building at \$5 per sq. ft. This would be \$11,000. The building is now valued at \$16,822. It is also recommended to apply for refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

h. Map / Parcel: T13-28
 Property Owner: SWE Homes Ga LLC
 Tax Year: 2014

Owner's Contention: This property is vacant and in need of repairs. See attached photos.

Appraiser's Note: In 2012 JP and KL had a field visit to this property. We lowered the physical depreciation on the property; however we did not do a interior inspection. After seeing photos sent by property owner on this property, it is in desperate did of repairs.

Recommendation: It is recommended to sound value the building at \$5 per sq. ft. This would be \$9,540. The building is now valued at \$13,989. It is also recommended to apply for refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter
Vote: All

i. Map / Parcel: 8-2-L01
Property Owner: Jane Elder Schlacter
Tax Year: 2014

Owner's Contention: Incorrect valuation. Same value as adjoining property owned by Birchfield which included a house. This is a vacant lot.

Appraiser's Note: Property owner has 3.14 acres after a .19 acre split from 2012. Transfers from 2012 were corrected in acreage; however the value on the properties were incorrect. Map and parcel 8-2-L01 should have been taxed at \$50,515. This would be for .46 acre above brow at \$101,075 per acre and 2.68 acre below brow at \$1500 per acre according to a BOA decision on 12/5/2012. This was per a study LB had presented to BOA that was approved.

Recommendation: It is recommended to set total FMV at \$50,515 for 2013 & 2014 tax years and apply any refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

j. Map / Parcel: 8-2-L01-A
Property Owner: William C. Birchfield
Tax Year: 2014

Appraiser's Note: Property owner has .19 acre split from 2012. Transfers from 2012 were corrected in acreage; however the value on the properties were incorrect. Map and parcel 8-2-L01-A should have been taxed at \$19,204 for 2014 tax year. This would be for .19 acre above brow at \$101,075 per acre according to a BOA decision on 12/5/2012. This was per a study LB had presented to BOA that was approved.

Recommendation: It is recommended to set total FMV at \$19,204 2014 tax years and apply any refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

k. Map / Parcel: S20-1
Property Owner: Robert Wofford
Tax Year: 2014

Owner's Contention: Property value is way too high. House needs interior inspection.

Appraiser's Note: Property owner's house is in very bad condition. This house is in such condition I would be inclined to find some type of assistance for the property owner due to what I consider unsafe living conditions. I visited this house on 2/13/2015 for a interior inspection, however the property owner would not allow me in.

Determination:

- 1) Property owner has a house on Washington Street with a grade of 75 and physical depreciation of 61%. The house value is at \$17,562 with the land value at \$4,239 on 1.52 acres for a total FMV of \$21,801.
- 2) I understand that the BOA has set a \$5 per sq. ft. value on houses that should be sound valued; however in this case that value would be \$4,320. The house has a sq. ft of 864 sq. ft. At \$5 per sq. ft. this would be \$4,320.
- 3) Due to the condition of the house I would respectfully ask the BOA to sound value this house at \$500. The land would stay at \$4,239 for a total FMV of \$4,239.

Recommendation: It is recommended to sound value the house at \$500 and leave land at \$4,239 for a total FMV of \$4,239 and apply these values from 2012-2014 tax year. It is also recommended to apply any refunds if applicable to those years as well.

Reviewer: Kenny Ledford

Motion to Sound value the house at \$2,160, land stays at \$4,239 for total FMV @ \$6,399.

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

I. Map / Parcel: 20-15A & 20-15

Property Owner: Ronald Lee Padgett

Tax Year: 2014

Owner's Contention: Tract was divided from store and should not have been split off of store property.

Appraiser's Note: Property owner wants properties to be on one property record card. The properties were split in the telnet system, however not split on the map.

Determination:

- 1) Property owner has the P & P Store on highway 114 in Chattoogaville. The store property and an old house are side by side and were split in the telnet system, however not on the map.
- 2) Map and parcel 20-15A is the old house with a grade of 50 a physical depreciation of 40%. The house was built in 1890 with a value of \$6,117. Land is .50 acre valued at \$1,454 and an accessory building valued at \$1,682 for a total FMV of \$9,253.
- 3) After a field visit the house is in need of being sound valued at \$5 per sq. ft. The sq. ft is 688 sq. ft. this would be a value of \$2,640. The land would stay at \$1,454 and the accessory building would be adjusted at \$ 1,017 for a total FMV of \$5,111.
- 4) Map and Parcel 20-15 is the P & P Store. It has a grade of 80 and a physical depreciation of 86% built in 1978. The building value is \$24,332 the land value is \$15,000 on 1 acre. The sq. ft of the store is 2,049 sq. ft. The accessory value is for asphalt being a value of \$2,082 for a total FMV of \$41,414.
- 5) After a field visit to the store and adjusting building value to \$22,068 leave land value at \$15,000 and adjust asphalt value to \$1,302. This would be a total FMV of \$38,370 due to physical depreciation to store and asphalt.

Recommendation: It is recommended to sound value the old house at \$2,640 and leave land at \$1,454 and accessory building value at \$1,017 for a total FMV of \$5,111 on map and parcel 20-15A. It is also recommended to lower store value to \$22,068 leave land value at \$15,000 and lower asphalt value to \$1,302 for a total FMV of \$38,370. Also combine both parcels on one property record card as property owner has requested. Apply any refunds if applicable for the 2014 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

m. Property: A 28x48 1998 Chandeaur manufactured home (CH2AL05457A/B) with additions; street location is 1587 North Little Sand Mountain Road

Appellant: ALLEN, MIDDELTON M III

Years: 2014

Contention: Home burned "2 years ago".

Determination:

1. Value under contention is \$ 19,282
2. E-911 reports that the fire department was dispatched to this address on 10/27/2013.
3. Field inspection of 12/18/2014 confirms the home destroyed. The Home is unfit for any practical use; not even storage.
4. A review of the Tax Commissioner's web site indicates outstanding bills 2010 through 2014.
 - a. The appraisals 2013 and previous would be valid, in as much as they proceed the date the home burned.
 - b. However, the Tax Commissioner considers these bills uncollectible, as there are no saleable manufactured home on which to foreclose.
 - c. There is a long-standing request on the part of the Tax Commissioner that past year values on "uncollectible" bills be voided.

Recommendation:

- 1) Adjust value of home to \$ 500 scrap value.
- 2) Apply this value to tax years 2010 to 2013 as well.

Reviewer: Roger F Jones

Motion to leave value for 2010, 2011, 2012, & 2013 at \$19,282, change 2014 to scrap value of \$500:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

n. Property: A 12x56 1969 model Manufactured Home by Salem Homes Inc. The Home is located on map S29—9; street location is 247 Jones St, Summerville.

Appellant: WARREN, AUSTIN H John Stephens as AGENT

Year: 2014

Contention: The home is no longer in livable condition.

Determination:

1. Value under contention is \$ 3,223
2. Home has been at residual depreciation (16%), with no other value adjustments, since the 2008 billing year.
3. There is no appeal form or other documents concerning this home.
 - a. Home was on Appraiser's list of mobile homes to check..

- b. Notation was that home had been "destroyed".
- 4. Field inspection of 12/08/2014 confirmed that Home is NOT in livable condition.
- 5. This Home first appears in the digital billing records in 1994 in the name of Jerry M Shireman.
 - a. In 2000 account transferred into the name of Mike Shireman.
 - b. In 2007 account transferred into the name of John Stephens. During this time period it was discovered that the home was titled in the name of Austin H Warren.
 - c. In 2013 account was transferred into Warren's name with the bills going "c/o John Stephens."
 - d. Account has outstanding bills to the 2009 tax year.
 - e. There is no documentation or indication as to *when* the Home was damaged.

Recommendation:

- 1. Adjust home to a scrap or salvage value of \$ 500.
- 2. Apply this value for tax years 2009 to 2014.

Reviewer: Roger F Jones

Motion to leave value for 2010, 2011, 2012, & 2013 at \$19,282, change 2014 to scrap value of \$500:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

VII: COVENANTS:

a. Map / Parcel: 59-3

Property Owner: Will H Maples

Tax Year: 2014

Appraiser's Note: Property owner has 8.23 acres that fronts on Hwy 27. The property owner's map and parcel joins a 7.50 acre tract that joins a 205 acre tract. The 7.50 and 205 acre tract are under the Covenant. In 2012 a Covenant application was filled out for map and parcel 59-3 being 8.23 acres, however this application was not presented to the Board of Assessors.

Recommendation: It is recommended since all tracts are contiguous that we approve the Covenant for the 8.23 and apply it to the 2013 & 2014 tax years.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

b. Map / Parcel: 43-66

Property Owner: Julia Brison

Tax Year: 2014

Appraiser's Note: Property owner had filled out Covenant application for map and parcels 43-66, 43-58A and 44-5A in 2009, however all parcels but map and parcel 43-66 was recorded.

Recommendation: It is recommended to put map and parcel 43-66 under Covenant as was approved by the Board of Assessors on April 7th 2009 and apply covenant values to 43-66 for the tax years of 2009-2014. Also do bill correction and apply for refunds if applicable for those tax years

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

VIII: MISC ITEMS:

a. Map & Parcel: M06 PP: CF 54

Owner Name: Halls Garage % L C Rhodes, Jr

Tax Year: 2014

Owner's Contention: "Business has been closed for over 2 years. No stock, inventory or equipment".

Determination: An account was set up for this business in 2004 and a value of \$50,000.00 was placed on the business. There has never been a return filed by the business or by Mr. Rhodes until 2014. We received a late return on September 23, 2014 in the amount of \$400.00. However, the return was due April 1, 2014 so Mr. Rhodes filed an appeal after he received the assessment notice.

Recommendation: I am recommending accepting the 2014 return in the amount of \$400.00, doing a corrected tax bill and deleting the account for future year.

Reviewers: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

b. Map & Parcel: 7A 132

Owner Name: SBA Towers, LLC

Tax Year: 2014

Owner's Contention: The 2014 value shows no depreciation from prior year. "Tangible personal property depreciates according to the Georgia Department of Revenue".

Determination: This is a cell tower located at 33936 Georgia Highway 157 Cloudland. In 2014 a return was filed by SBA on this tower with a value of \$165,510.00 ($\$165,510.00 \times 82\% = \$135,718.00$). This is the value that is in our system. Mr. Paul Caines has filed the appeal on behalf of SBA asking for a value of \$112,546.00. When I started checking on this account they actually used the incorrect conversion factor for 2014. They should have used .79 ($\$165,510.00 \times .79\% = \$130,753.00$). The difference in what they returned and what they should have returned is \$4,965.30.

Recommendation: Correct the conversion factor from .82 to .79 which will lower their value from \$135,718.00 to \$130,753.00 and do a corrected tax bill. Also advise Mr. Caines that they should use the form mailed to them by our office in order to get the correct conversion factor.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

c. Map & Parcel: M02-9

Owner Name: First Baptist Church of Menlo

Tax Year: 2015

Owner's Contention: Filing for Exempt status for house & land that joins First Baptist Church of Menlo. House will be used as Parsonage and Religious activities for Church members.

Determination:

1. Property was purchased by Menlo First Baptist Church from Patricia Settoon on 3/5/2015.
2. According to area photo property joins Menlo First Baptist Church.

Recommendations: Approve Exempt status per 48-5-41(a) (2.1) (a) (b) (3)
 § 48-5-41. Property exempt from taxation

(a) the following property shall be exempt from all ad valorem property taxes in this state:
 (2.1)(A) All places of religious worship; and

(b) All property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and such property is used in a manner consistent with such exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended;

(3) All property owned by religious groups and used only for single-family residences when no income is derived from the property;

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

d. Map / Parcel: 80-16

Property Owner: Forestar (USA) Real

Tax Year: 2012

Appraiser's Note: There was an acreage correction done on this property for the 2012 tax year; however the bill correction that was done was not correct. The correction was for 454.53 acres and it should have been done for 278.23 acres.

Recommendation: It is recommended to do bill correction for the 278.23 acres for the 2012 tax year and apply refunds if applicable.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

e. Appeal Waiver & Release Malinda Hughes, Map & Parcel 46-38-LT-48B, needs signed by Chairman, Mr. Barker.

Mr. Barker, Chairman signed

f. Requesting approval for Nancy Edgeman to register for the Appraiser I region exam and Cindy Finster for the Appraiser II region exam on Tuesday March 17, 2015. We are also requesting to leave the office around 12:00 am on Monday, March 16 and stay overnight at the Hampton Inn closest to Department of Revenue. The room rates are around \$139. Testing begins at 9:00 am.

Nancy Edgeman

Motion to approve request:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

IX: INVOICES:

a. Schneider (qpublic) Invoice #16221, Date February 10, 2015, Amount \$542.83

The Board reviewed, approved, & signed:

Meeting adjourned at 10:45 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson








