

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 25, 2015

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present
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Meeting called to order @ 9:09 a.m.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes February 18, 2015
The BOA reviewed, approved, & signed

II. BOA/Employee:

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

a. Emails:

1. HB 335

Mr. Barrett explained this house bill deals with burned houses.

2. Tommy Bussey Talbot County Chief Appraiser

3. Sentell Tax Appeal

Motion was made by Mr. Richter to use Steve Rodham to represent the County,
Seconded by Mr. Bohanon, all that were present voted in favor.

4. Draft letter to County Commissioner

The Board of Assessors requested Mrs. Edgeman send email notification to the
Commissioners office for the 2% pay increase for Assessors office employees and
Wanda Brown beginning Fulltime Salary status effective 2/26/2015.

5. ACCG Legislative

6. Referred to you for assistance in settling county debts both ways

The BOA acknowledged that email was received

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 – 50

Hearings Scheduled – 0

Pending cases – 2

b. Total 2014 Certified to the Board of Equalization – 30

Cases Settled – 24

Hearings Scheduled – 3

Pending cases – 6

c. Total TAVT Certified to the Board of Equalization – 34

Cases Settled – 34
Hearings Scheduled – 0
Pending cases – 0

The BOA acknowledged there are 3 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated that Randy Espy is entering the sales data and we are on schedule.

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 197 (13 TAVT)
 Total appeals reviewed Board: 165
 Pending appeals: 32
 Closed: 149
 Includes Motor Vehicle Appeals
Appeal count through 02/23/2015

2014 Appeals taken: 172
 Total appeals reviewed Board: 132
 Pending appeals: 40
 Closed: 100
 Includes Motor Vehicle Appeals
Appeal count through 02/23/2015

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

VI. APPEALS:

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

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 after talking with property owner who stated the house was there, however in bad condition, we put the house at \$5 per sq. ft. which would put the house at \$5,850 the land at \$5,472 for a total FMV at \$11,322 for the 2014 tax year and apply any refunds if applicable. Property has already been fixed for future year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Map & Parcel: 29-57
 Owner Name: Parker, William
 Tax Year: 2014

Owner's Contention: House has not been maintained. House valued at \$87,432. Appellant requests value of \$60,000. Land is valued at an average per acre value of \$1,517. Appellant requests a value of \$1,200 per acre. Appellant states he has 107 acres not 108.

Determination for land study:

1. The subject property mapped at 108 acres according to tax records and is located off Dover's Cut Road with access to Weems Road.
2. The total land value is \$165,038 for a value per acre of \$1,528.
3. The subject adjoins map 40-57 property of the same owner.
4. The Central Railway curves into the north end corner of the subject property meeting the intersection of Dover's Cut Road and Weems Road.
5. The property is in a covenant contract with a covenant value of \$89,902.
6. Neighborhood comparison results are as follows:
 - a. Comp 40-55-C is 105 acres valued at \$1,482 per acre with good road access
 - b. Comp 29-56 is approximately 68 acres valued at \$1,829 per acre with good road access.
 - c. Comp 40-90 is 85.5 acres valued at \$1,800 per acres with road access also running through the property of Highway 114.
7. The neighborhood comparison study indicates that the subject falls within range of comparables at the lower end of the range.

Determination for house study:

1. The subject property improvement is a 105 grade with a 91 physical and is valued at \$87,432 for a price per sq. ft. of \$52.
2. The median range of comparables is a price per sq. ft. of \$47 with a sales price per sq. ft. median of \$46. (The study is 2013 sales including banks sales)
3. The subject falls within range of comparables at the higher end.
4. Property tax records research and photos of the subject and comparables indicate the subject property improvement is deteriorating.
5. The subject physical of 91 with the comparables below 90 all but one and recent photos of comps indicate maintained improvements.

Recommendation:

1. Requesting the Board of Assessors leave the subject land value as notified for tax year 2014 at \$165,038.
2. Requesting the Board of Assessors approve lowering the house physical to 80 resulting in lowering the house value only to \$76,863.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. Map & Parcel: T04-66-A

Owner Name: JACKSON, EDWARD & INDIA

Tax Year: 2014

Owner's Contention: I would like to have property T04-6-A 1.24 average Tax District 03-Trion. Trion new school has made a drain ditch in it for new school. It can not be used for anything.

Determination:

1. The subject property is 1.24 acres located on Pine Street, Trion valued at \$8,303 per acre for a total fair market value of \$10,296.
2. A visit to the property on February 16 indicated the subject property to be a level, wooded lot located between two residential properties with improvements.
3. Photos taken from the visit indicate a culvert drain under the road that ends in the ditch between the subject property and the road.
4. The subject property soil map indicates the subject and surrounding neighborhood properties are at a bottom hill slope from Town of Trion property with the Trion School being on the other side of adjoining Town of Trion property.
5. According to the soil topo, deed research, and neighborhood comparison study, the subject property has all the same amenities, soil type and road access as surrounding properties with a median value per acre of \$8,280.
6. According to deed research there is no indication of restrictions listed for the subject property or properties adjoining the Town of Trion properties.
7. The subject property at a value per acre of \$8,303 falls above the median of neighborhood comparisons at \$8,280.
8. The closest location sales comparison sold in 2012 for a price per acre of \$9,000. (This comparison is in the neighborhood study)

Recommendation:

Requesting the Board of Assessors approve adjusting the value per acre of subject property to \$8,280 to maintain uniformity with surrounding neighborhood properties. This results in a total fair market value of \$10,267 for tax year 2014.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Map & Parcel: 48C-22

Owner Name: Corbin, Jerry (Fowler Vivian)

Tax Year: 2014

Owner's Contention: I hereby appeal the 2014 tax assessment for map/parcel 48C-22 (acct.# 210550), having a mailing address of 208 Orchard Hill Rd, Summerville., GA 30747,

* Property purchased in August 2014 and based on O.C.G.A. 48-5-11 (e) Appeal. (1) (A) Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors either:

Determination for Improvement:

1. The subject improvement is a 110 grade house with a 84 physical on .55 acres off Orchard Hill Rd., Summerville. (Photos of subject included in hard copy file)
2. The subject 2013 assessed land value is \$3,330 and a building value without accessories of \$73,872 a price per sq. ft of \$53.
3. According to sales study of houses 105 grade to 110 grade with similar physical and no accessories the subject is above range and above the median of \$49 assessed price per sq. ft.
4. The sales comparison median sales price per sq. ft is \$37 with an average sales price of \$40 per sq. ft. (photos of comparables included in hard copy file)

Determination for Land:

1. The subject land value is \$3,330 for .55 acres with 126.45 front feet off Orchard Hill Road for a price of \$6,055 per acre.
2. The neighborhood land study indicates the range is \$3,469 for parcels of .57 acres, a price per sq. ft. of \$6,085.
3. The land values included in the sales study indicates the subject land falls within range at the high end of the range with the median being \$2,775.

Recommendation:

1. Requesting the subject improvement value be decreased to the median price per sq. ft. of \$49 for tax year 2014 building value of \$68,500.(No accessories apply)
2. Requesting the subject land value remain in line with neighborhood comparisons as notified for tax year 2014 at \$3,330.
3. This results in a 2014 tax year total fair market value of \$71,830 for subject property map 48C-22.

Reviewer Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

e. Map & Parcel: S32 7
 Owner Name: Ophelia Brooks and Catherine Pittman
 Tax Year: 2014

Owner's Contention: "Mrs. Brooks has not been able to live in home in over ten years. The property value through out the county and sales are greatly demised. I feel value should be \$24,000.00'.

Determination: Subject house was built in 1950 and is located at 383 Bittings Avenue Summerville on .60 acres with a grade of 80 with 1,364 sq ft. House value is \$34,503.00 and has a value per sq ft of \$25.30.

The neighborhood houses have an average year built of 1912 average grade of 80 average acres of .43 average house value if \$31,291.00 average sq ft of 1,295 and average value per sq ft of \$23.96. The comparable houses have an average year built of 1929 average grade of 83 average acres of .67 average house value of \$38,384.00 average sq ft of 1,351 and average value per sq ft of \$28.40. The overall average show subject house has 41 sq ft more than the neighborhood and comps, subject house value is \$334.00 less than the overall average of the neighborhood and comps and the value per sq ft of the subject is \$0.88 less than the average of the neighborhood and comps and subject house is 29 years newer than the neighborhood and comps.

Recommendation: Subject house seems to be in line with the average of the neighborhood and comps. Recommendation is to leave the value of the subject house as it is.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

f. Property: A 13x30 2003 Cedar Creek RV by Forest River. The Home is located on map 55B--6; street location is 1127 Welcome Hill Road.

Appellant: SMITH, DOYLE E & NELDA

Year: 2014

Contention: "Was a mobile home there that he did not own. Someone dropped it there and he gave it away. Description – 2003 Forest River RV. \$ 1,000 plus tax bill"

Determination:

1. The value under consideration is \$ 20,350.
2. This account is on a 2003 Cedar Creek RV
 - a. The Appellant appears to believe he is being billed on a manufactured home he owned for 2003.
 - b. The basis of the appeal seems to center around the amount of his 2014 bill ... not the value of the unit.
3. A Department of Driver Services report shows this RV titled in the Appellants' names since May of 2003.
4. A 12/10/2014 field visit confirms the RV on parcel 55B--6.
 - a. External inspection indicates normal wear & tear
 - b. An internal inspection was not possible.
5. RV has not been properly depreciated.
 - a. RV first put on tax record in 2009 at an FMV of \$ 20,350
 - b. No depreciation has been applied since that date.

Recommendation:

1. Adjust 2014 value to \$ 10,175 per DoR book value
2. Correct the outstanding 2010 to 2013 bills based on the following NADA value estimates:
 - a. 2013 \$ 11,650
 - b. 2012 \$ 12,750
 - c. 2011 \$ 16,800

d. 2010 \$ 19,800

- These values reflect the “Low Retail” value of this RV.
- Data for 2010 for this model was not available ... the value of the closest comparable was used.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

g. Property: A 14x62 2005 Manufactured Home of Unknown Make / Model. The Home is located on map 16-38-T04; street location is 320 Peach Orchard Rd, Menlo.

Appellant: WILSON, JOHN

Year: 2014

Contention: “The home is valued too high”.

Determination:

1. Value under consideration is \$ 19,008.
 - a. “Base” home value of \$ 15,624.
 - b. OPTS contribute an additional \$ 3,884.
2. Per field inspection of 12/23/2014, and discussion with the Appellant during this inspection, the Home shows no excessive or unusual damage or deterioration.
3. NADA schedule results in a “base” home value of \$ 9,864.
4. NADA base value + original OPTS value would result in a 2014 appraisal of \$ 13,248.
5. An on-site examination of the home suggests that the current grading (7) is excessive. Home appears to be of standard quality materials and construction.
6. This account is delinquent 2014 back to 2010.

Recommendation:

1. Adjust 2014 appraisal to \$ 13,248.
2. Adjust appraisals 2010 – 2013 to reflect the value of this home as a class “9” instead of class “7”.
 - a. OPT value of \$ 3,384 would be consistent for all years. Both the Chattooga and the NADA schedules depreciate OPTs as either
 - i. Less than 5 years old
 - ii. 5 years old or older
 - b. The resulting recommended values would be:
 - i. 2013; base \$ 10,354 + 3,384 = \$ 13,738.
 - ii. 2012; base \$ 10,598 + 3,384 = \$ 13,982.
 - iii. 2011; base \$ 11,086 + 3,384 = \$ 14,470.
 - iv. 2010; base \$ 11,332 + 3,384 = \$ 14,716.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson
Second: Mr. Richter
Vote: All

VII: COVENANTS:

a. Property Owner: SHANNON & JUDY GOINS
Map / Parcel: 41-124H
Tax Year: 2015

Contention: Filing for new Covenant 9.35 acres of Timber land. Property owner states property is being used for planting and cutting timber.

Determination:

- 1. This is a New Covenant for 2015.
- 2. Research indicates that the total acreage is 11.35, Per O.C.G.A 48-5-7.4 (a) (1) (B) 9.35 acres will remain in the covenant as timber.
- 3. Property map is available with file.

Recommendation: Approve new Covenant of 9.35 acres of timber land.

Reviewer Nancy Edgeman

Motion to deny Covenant due to less than 10 acres and request documentation if used for Timber:

Motion: Mr. Wilson
Second: Mr. Richter
Vote: All

b. Property Owner: DEBBIE FOWLER
Map / Parcel: 63-1B
Tax Year: 2015

Contention: Filing for new Covenant 20.51 acres of Agriculture land.

Determination:

- 1. This is a New Covenant for 2015.
- 2. Research indicates that the total acreage is 22.51, Per O.C.G.A 48-5-7.4 (a) (1) (B) 20.51 acres will remain in the covenant as agriculture.
- 3. Property map is available with file.

Recommendation: Approve new Covenant of 20.51 acres of agriculture land.

Reviewer Nancy Edgeman

c. Property Owner: GREG PLUNKETT
Map / Parcel: 15-97A
Tax Year: 2015

Contention: Filing for new Covenant 15 acres of Agriculture land.

Determination:

- 1. This is a New Covenant for 2015.
- 2. Research indicates that the total acreage is 15.00.
- 3. Property map is available with file.

Recommendation: Approve new Covenant of 15.00 of agriculture land.

Reviewer Nancy Edgeman

d. Property Owner: RONNIE & REBECCA ADDIS
Map / Parcel: 81-34A

Tax Year: 2015

Contention: Filing for new Covenant 23.15 acres of timber land.

Determination:

- 1. This is a New Covenant for 2015.
 - 2. Research indicates that the total acreage is 25.15, Per O.C.G.A 48-5-7.4
- (a) (1) (B) 23.15 acres will remain in the covenant as timber.
- 3. Property map is available with file.

Recommendation: Approve new Covenant of 23.15 of timber land.

Reviewer Nancy Edgeman

e. Map/Parcel: 22-19

Property Owner: BOGAN MOUNTAIN FARMS & TIMBER

Tax Year: 2015

Contention: Filing for renewal covenant for 334.78 of Timber land.

Determination:

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 334.78
- 3. Property map is available with file.

Recommendation: Approve renewal covenant of 334.78 acres.

Reviewer Nancy Edgeman

f. Map/Parcel: 28-9

Property Owner: JOHN M LESLIE

Tax Year: 2015

Contention: Filing for renewal covenant for 261.93 acres of agriculture land.

Determination:

- 1. This is a renewal Covenant for 2015.
 - 2. Research indicates that the total acreage is 263.93, Per O.C.G.A 48-5-7.4
- (a) (1) (B) 261.93 acres will remain in the covenant as agriculture.
- 3. Property map is available with file.

Recommendation: Approve renewal covenant of 261.93 acres.

Reviewer Nancy Edgeman

g. Map/Parcel: 70-1

Property Owner: LOLA MAE & DAVID MITCHELL

Tax Year: 2015

Contention: Filing for continuation Covenant of 40.75 acres of agriculture land.

Determination:

- 1. This is a continuation Covenant for 2015.
 - 2. Research indicates that the total acreage is 42.75, Per O.C.G.A 48-5-7.4
- (a) (1) (B) 41.75 acres will remain in the covenant as agriculture.
- 3. Property map is available with file.

Recommendation: Approve continuation Covenant of 40.75 acres of Agriculture land.

Reviewer Nancy Edgeman

h. Map/Parcel: 37-27

Property Owner: BRYAN & KERRIE LANIER

Tax Year: 2015

Contention: Filing for continuation Covenant of 56.87 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 56.87
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 56.87 acres of Agriculture land.

Reviewer Nancy Edgeman

i. Map/Parcel: 9-56A

Property Owner: JOE D MANOUS

Tax Year: 2015

Contention: Filing for continuation Covenant of 126.18 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 126.18
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 126.18 acres of Agriculture land.

Reviewer Nancy Edgeman

j. Map/Parcel: 44-18

Property Owner: TEXAS VALLEY WEST LLC

Tax Year: 2015

Contention: Filing for continuation Covenant of 193.28 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 193.28
3. Property map is available with file.

Recommendation: Approve continuation Covenant of 193.28 acres of Agriculture land.

Reviewer Nancy Edgeman

k. Map/Parcel: 20-3b

Property Owner: IRIS G DOTSON

Tax Year: 2015

Contention: Filing for continuation Covenant of 11.32 acres of agriculture land.

Determination:

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 13.32, Per O.C.G.A 48-5-7.4

(a) (1) (B) 11.32 acres will remain in the covenant as agriculture.

3. Property map is available with file.

Recommendation: Approve continuation Covenant of 11.32 acres of Agriculture land.
Reviewer Nancy Edgeman

I. Map/Parcel: 36.35
Property Owner: JAMES ERIC NORTON
Tax Year: 2015

Contention: Filing for continuation Covenant of 21.00 acres of agriculture land.

Determination:

- 1. This is a continuation Covenant for 2015.
 - 2. Research indicates that the total acreage is 23.00, Per O.C.G.A 48-5-7.4
- (a) (1) (B) 21.00 acres will remain in the covenant as agriculture.
- 3. Property map is available with file.

Recommendation: Approve continuation Covenant of 21.00 acres of Agriculture land.

Reviewer Nancy Edgeman

Motion to approve Covenants b-1:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII: MISC ITEMS:

a. Appeal Waiver & Release 2013 Forestar Realty Group Map & Parcel 80-16 needs signed by Chairman, Mr. Barker.

b. Appeal Waiver & Release 2014 Forestar Realty Group Map & Parcel 80-16 needs signed by Chairman, Mr. Barker.

Mr. Barker Signed 2013 & 2014 Appeal Waivers

IX: INVOICES:

a. Office Depot date 2/23/2015 Amount - \$149.67

The BOA reviewed, approved, and signed

Mr. Bohanon inquired if the Assessors office has a personal property account for the Solar Plant in Lyerly. Mr. Barrett replied yes we do have an account for them.

Mr. Bohanon also ask how the Board of Equalization meetings were working out with each employee presenting their own appeals and Mr. Barrett stated that's its working out good.

Meeting adjourned at 10:30 am

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






