

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of April 1, 2015

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**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 @ 9:03 a.m.

**APPOINTMENTS: NONE**

OLD BUSINESS:

**I. BOA Minutes:**

Meeting Minutes March 25, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Checks

The BOA acknowledged receiving

b. Emails:

1. Kenny Ledford results letter course V

2. Wanda Brown results letter Course V

3. House extends Secure Rural Schools

4. Day 38: Leg. Update information

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 acknowledged that email was received

**a. Total 2013 Certified to the Board of Equalization – 55**

**Cases Settled – 54**

**Hearings Scheduled – 1**

**Pending cases – 1**

**b. Total 2014 Certified to the Board of Equalization – 42**

**Cases Settled – 32**

**Hearings Scheduled – 6**

**Pending cases – 10**

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

**Cases Settled – 34**

**Hearings Scheduled – 0**

**Pending cases – 0**

**The Board acknowledged there are 7 hearing scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

Mr. Barrett gave handouts for the Sales Study Summary and explained. The Board requested Mr. Barrett prepare a plan for the digest review and involve employees.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 181  
 Pending appeals: 13  
 Closed: 165  
 Includes Motor Vehicle Appeals  
**Appeal count through 03/31/2015**

**2014 Appeals taken:** 172  
 Total appeals reviewed Board: 164  
 Pending appeals: 6  
 Closed: 140  
 Includes Motor Vehicle Appeals  
**Appeal count through 03/31/2015**

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

**VI. APPEALS:**

a. Map & Parcel: 30-76-A

Owner Name: Braden, Jerry & Annamarie  
 Tax Year: 2013

**Appraiser notes:** See letter attached to appeal form.

Owner's Contention: Form LGS-306 has an incorrect value of the prior year and the value is not consistent with other similar properties in Chattooga County.

**Determination:**

1. Building equity study of bldg. #1 was done with 4 comparables built within 10 years of subject. The comps were adjusted to have same grade, bldg. height and exterior finish. After adjusting the 4 comparables, the subject's per sf value of \$19.46 is above the range of comp values. The range is \$8.44 to \$17.35. The subject's value is above the median of \$16.28 and above the average of \$14.59
2. This property is next door to a similar property (30-76) that was adjusted to \$5.84 per sf per a B.O.A. decision on 3/11/15. (see 3/11/15 agenda item and comp study) This decision may need to be considered when processing this appeal. I determined this building should not be used as comparable due to the physical condition recorded and lack of clarity on year built.
3. The comparables mentioned in the letter accompanying the appeal were not considered appropriate to be used in this study. (Smith Ironworks, Mohawk-Lyerly and Best-Menlo) The figures given were for overall square footage and did not take into account age, physical condition, grade, use of improvement and individual building values.
4. Buildings 2, 3 and 4 are sound valued at \$1 per sf. This value was assigned after a visit made on 3/18/13 in which construction was underway. An equity study was not done on these buildings due to their status as sound valued-under construction.

5. The 2013 assessment notice was incorrect. The previous year value should have reflected the purchase price of \$139,562 and 40% assessed value of \$55,825. This value was verified by the 2012 tax bill and B.O.A. decision dated 1/2/2014.
6. Visit to property indicates discrepancies between tax record and existing structures and condition of such. Building 1 is recorded with incorrect dimensions and sf of 70,525 and should be 69,836 sf. The count of 5 overhead doors needs to be added to this bldg also. Buildings 2, 3 and 4 have been remodeled and require changes to record. Building 2 is recorded with incorrect dimensions and sf of 15,200 and should be 14,800 sf. Industrial building 2 is duplicated on record as main bldg.1. Concrete paving sq. footage needs to be corrected from 15,680 to 16,700. Accessory 1 needs correction of units from LF to SF.

**Recommendations:**

1. I recommend correcting the sq. footage of industrial bldg.1 and adjusting per sf value to the median of \$16.28.
2. I recommend removing main bldg.1 from record to eliminate duplication.
3. I recommend correcting the sq. footage of industrial bldg.2.  
The changes recommended above would change the 2013 TFMV from \$1,501,394 to \$1,204,760. This is a difference of \$296,634.
4. I recommend correcting the 2013 & 2014 assessment notices and mailing to taxpayer.
5. I recommend correcting 2015 tax record to reflect findings of field visit made on 3/24/15. The figures below show the impact of possible changes.
  - a) These changes will change the 2015 TFMV to \$1,683,075.
  - b) Applying a per sf value of \$16.28 to bldg.1 will make the TFMV \$1,459,215.
  - c) Applying a per sf value of \$16.28 to all bldgs will make the TFMV \$1,467,944.
  - d) Applying a per sf value of \$5.84 to all bldgs will make the TFMV \$559,915.
 The board's guidance is requested regarding changes to 2015 tax record.

**Reviewer: Randy Espy**

Motion to approve item 1 thru 5 and c of item 5 of the recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 yes, 2 Abstained, Mr. Barker, Chairman voted yes due to tie.

**b. OWNER: MORGAN, MILFORD**

MAP/PARCEL: S27-58

TAX YEAR: 2014

**Owner's contention:** Not fit for occupancy

**Determination:**

1. The subject property has two office buildings located on Economy St. in Summerville valued at \$49,001.
2. Building 1 is block on the side and back and has brick/wood front with building 2 being between building 1 and adjoining buildings having a brick/vinyl front.
3. Both buildings have a 61 physical with a 90 grade.
4. Building 1 is currently valued at \$13,400 or \$7.13 per sq. ft. and building 2 at \$12,719 or \$7.71 per sq. ft.
5. A property visit for a 2011 appeal resulted in the physical reduction to 61%.
6. A recent visit on March 13, 2015 indicated the following:
  - a. Both buildings have significantly deteriorated inside and out.

- b. Photos of building 1 indicate extensive roof and ceiling damage and the walls and floors have water damage, cracks and the floor is crumbled up.
  - c. Building one has no awning and the entry way above the door is completely open to weather and the front window is detached.
  - d. Building 2's entrance is not as damaged as building 1, however the inside of building 2 is literally falling in, the ceiling is in pieces hanging down as indicated in photos.
7. *Generally the suggested lowest livable physical* is 40%. One recent appeal on a property with damage extending below a 40% physical was set at a 38.
  8. After calculating a possible sound value of \$5 per sq. ft. it was determined that a 40% physical would be \$4.67 per sq. ft.
  9. The condition of the subject property for both buildings indicates a lower physical than comparisons that are as low as a 38 physical.
  10. The property value did not change from 2013 to 2014.
  11. The improvements physical state has declined since the Board of Assessors adjusted the physical in tax year 2011.

**Recommendation:**

1. Suggesting the physical of both buildings be reduced from 61% to 30% reducing building 1's value to \$6,590 and building 2's value to \$6,255 and leaving the accessory value at \$6,014 and land value \$16,868 as notified for 2014.
2. This results in a total fair market value of \$35,727.

**Reviewer: Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

c. OWNER: Thomas, James

MAP/PARCEL: 18-35

TAX YEAR: 2014

**Owner's contention:** Old house on Owens Dairy Road torn down 3 or 4 years ago. Owner requests refund of taxes paid on house. Owner also appeals value of main home.

**Determination:**

1. According to tax records the old house has an SV code or sound value of \$7,200. Aerial photos indicate the house is gone and according to Google maps it's been gone at least since 2009.
2. A recent property visit on March 17, 2015 verified the old house is no longer on the property.
3. Tax records indicate value change notes for 2013, however; the property was last visited in 2004.
  - a. Noted in tax records: (For 2012 parcel had 2 houses. One a grade 110 the other a grade 70. For 2013 BTA has approved a 14% increase in the FMV of houses graded 105 to 130 in this area. Neighborhood factor was adjusted from 1.44 to 1.6416. The 70 grade was given an economic obsolescence of 86 to compensate).
4. The property owner filed for single and state exemptions for 2013.
5. The single homestead exemption is applicable for 2013.
6. The property owner has not submitted income documentation for state exemptions.
7. The issue of contesting value of the main house approached as follows:
  - a. The property is located between Owen's Dairy Road and L.M. Thomas Road in Lyerly with a total of 877.35 acres. (Currently in agricultural covenant.)
  - b. The main improvement 2013 value is \$163,242 for an area of 2,764 or approximately \$59 per sq. ft. for a 110 grade house with a 92 physical.
  - c. Photos from the recent property visit indicate the windows and soffit need to be replaced.
  - d. Photos reveal cracks, gaps and holes in the soffit, a detached window and windows with rotting.

- e. There are 17 windows in the house not counting windows enclosed in screen porch and according to the condition about 9 of those need to be replaced.
- f. The soffit is damaged about every 4 feet mainly above windows and corners of the house.
- g. Estimates for 9 windows and perimeter of house for soffit replacement results in estimated adjustment to the physical to 87.

Replacement Windows:

- i. Rates low to high including labor, supplies and cost of window
- ii. Average cost per window \$339.16 -\$591.42
- iii. Mid range = approximately \$470
- iv. 9 windows = \$4,230

Soffit Replacement:

- v. Perimeter of the house is 140 multiplied by 2=280
- vi. 275 sq. ft. of soffit including, labor, supplies and material
- vii. Low to high \$1,189.96-\$1,533.36
- viii. Mid range is approximately \$1,361
- ix. Total cost of repairs=\$5,591

- 8. Applying an 87 physical would adjust for window and soffit deterioration and result in a value for the main improvement of \$154,371.
- 9. Applying an 80 physical however brings the main improvement more in line with sales comparables as follows.
- 10. The subject was compared to the closest related sale with a 110 grade and 92 physical that sold for \$61 per sq. ft. and is assessed at \$52 per sq. ft.
- 11. The subject has an 85% complete basement and a garage and the closest related comparable has a 17% complete basement and a carport.
- 12. In the sales study of 6 comps with grades between 105-115 and physicals 70-92 the median fair market value is \$96,461 and the median sales price is \$99,950 with a median sales price per sq. ft. of \$51.

**Recommendation:**

- 1. Suggesting removal of old house from the data base and refund tax payer back to maximum allowed by state on over paid taxes.
- 2. Inform the property owner that the single homestead exemption is applicable and his income documentation for tax year 2012 must be submitted to apply for 2013 state exemption.
- 3. Adjust the physical from 92 to 80 to bring the subject closer in line with comparables to maintain uniformity.
- 4. Leave the land and accessories values as notified and change value of the house only resulting in a value of \$141,949 for the house, 877.35 acres at \$670,418, other accessories at \$10,413 and minus the old house value of \$7,200 for a total fair market value of: **\$822,780**

**Reviewer: Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VII: COVENANTS:**

a. Property Owner: Danny Snow

Map / Parcel: 9-56

Tax Year: 2015

**Contention: Filing for continuation Covenant of 10.20 acres of Timber land.**

**Determination:**

- 1. This is a continuation Covenant for 2006.

2. Research indicates that the total acreage is 10.20 acres.
3. Property map is available with file.

**Recommendation:** Approve continuation Covenant of 10.20 acres of timber land.  
**Reviewer Nancy Edgeman**

b. Property Owner: Mack A & Deborah Flannigan  
 Map / Parcel: 6-50C  
 Tax Year: 2015

**Contention: Filing for renewal Covenant of 18.00 acres of Timber land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 20.00 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 18.00 acres will remain in the covenant as timber
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 18.00 acres of timber land.  
**Reviewer Nancy Edgeman**

c. Property Owner: Mack A & Deborah Flannigan  
 Map / Parcel: 6-50B  
 Tax Year: 2015

**Contention: Filing for renewal Covenant of 20.00 acres of Timber land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 20.00 acres.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 20.00 acres of timber land.  
**Reviewer Nancy Edgeman**

d. Property Owner: Gordon Alan & Linda Green  
 Map / Parcel: 41-70  
 Tax Year: 2015

**Contention: Filing for renewal Covenant of 17.68 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 19.68 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 17.68 acres will remain in the covenant as timber
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 17.68 acres of timber land.  
**Reviewer Nancy Edgeman**

e. Property Owner: Darrell G Lowery  
 Map / Parcel: 68-13B  
 Tax Year: 2015

**Contention: Filing for renewal Covenant of 67.56 acres of Timber land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 67.56 acres,
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 67.56 acres of timber land.**

**Reviewer Nancy Edgeman**

f. Property Owner: Agnew Family Farms LLC

Map / Parcel: 35-6

Tax Year: 2015

**Contention: Filing for renewal Covenant of 145.50 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 147.50 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 145.50 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 147.50 acres of agriculture land.**

**Reviewer Nancy Edgeman**

g. Property Owner: Marcus A Green

Map / Parcel: 41-82 & 41-82A

Tax Year: 2015

**Contention: Filing for renewal Covenant of 24 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 24.00 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 24.00 acres of agriculture land.**

**Reviewer Nancy Edgeman**

h. Property Owner: Diane Humphreys & Marie Ayers

Map / Parcel: 50-39

Tax Year: 2015

**Contention: Filing for renewal Covenant of 22.00 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 22.00 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 22.00 acres of agriculture land.**

**Reviewer Nancy Edgeman**

i. Property Owner: Nancy Wilson Smith  
Map / Parcel: 7-10  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 88.61 acres of Agriculture land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 88.61 acres.
- 3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 88.61 acres of agriculture land.**  
**Reviewer Nancy Edgeman**

j. Property Owner: Alison M Keefe  
Map / Parcel: 32-24  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 20.00 acres of Agriculture land and 8.46 acres of timber.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 28.46 acres.
- 3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 20.00 acres of agriculture land and 8.46 acres of timber.**  
**Reviewer Nancy Edgeman**

k. Property Owner: Milton Morton Estate  
Map / Parcel: 64-115  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 174.00 acres of Agriculture land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 174.00 acres.
- 3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 174.00 acres of agriculture land.**  
**Reviewer Nancy Edgeman**

l. Property Owner: Maxine Campbell  
Map / Parcel: 82-5  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 20.95 acres of Agriculture land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 22.95 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 20.95 acres will remain in the covenant as agriculture.



3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 20.95 acres of agriculture land.  
**Reviewer Nancy Edgeman**

m. Property Owner: Gregory Harrison  
 Map / Parcel: 18-28  
 Tax Year: 2015

**Contention: Filing for renewal Covenant of 58.72 acres of Timber land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 58.72 acres.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 58.72 acres of Timber land.

**Reviewer Nancy Edgeman**

Motion to approve Covenants a-m:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

n. 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 will be used for planting and cutting timber.**

**Determination:**

1. The BOA requested relevant records during the meeting of February 2, 2015.
2. Mailed property owner a letter requesting relevant records for use of property per O.C.G.A 48-5-7.4(b)(2)
3. Mr. Goins visited the office with questions concerning the Covenant and stated he does not have any records.

**Recommendation:** Deny the Covenant for less than 10 acres, not providing relevant records per O.C.G.A 48-5-7.4(b)(2) and issue a refund of \$12.00 for recording fee Mr. Goins paid.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

**VIII: MISC ITEMS:**

**a. Employee Meeting**

Employee meeting was rescheduled for April 15, 2015.

**b. Appeal Waiver and Release, Gilmix Properties LLC, Map & ParcelS26-84, needs Chairman, Mr. Barker signature**

Mr. Barker, Chairman signed

**IX: INVOICES:**

**a. RJ Young, 3/23/2015, INV # INV780182, Amount \$ 262.00**

The Board reviewed, approved and signed.


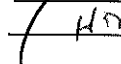
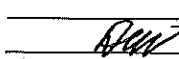
Mrs. Edgeman requested a vacation day for 4/2/15. Motion was made by Mr. Wilson to approve the vacation day, seconded by Mr. Bohanon, and all that were present voted in favor.

Mr. Richter stated he will not be attending the Board meeting on 4/8/2015.

The Board questioned Roger Jones on the status of his remaining appeals. The Board also requested a list of the mobile homes that have been deemed uncollectible for the next Board meeting on 4/8/2015. The Board discussed the work flow from Mr. Jones office.

Meeting adjourned at 10:35 am

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

  
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Chattooga County  
Board of Tax Assessors  
Meeting of April 1, 2015

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