

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of April 8, 2015

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Absent</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:06 a.m.

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes April 1, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Time Sheets

The BOA reviewed, approved, & signed

b. Emails:

1. Mobile home appeals (Leonard sent Roger)
2. Pending William Ramsey appeal (Leonard sent Roger)
3. 2015 digest completion
4. 2016 digest planning
5. Advanced Income class
6. Amended rule 560-11-.09
7. ACCG leg updates 4/3/2015

The BOA acknowledge 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 – 56**  
**Cases Settled – 55**  
**Hearings Scheduled – 1**  
**Pending cases – 1**

**b. Total 2014 Certified to the Board of Equalization – 47**  
**Cases Settled – 36**  
**Hearings Scheduled – 9**  
**Pending cases – 11**

**c. Total TAVT Certified to the Board of Equalization – 34**  
**Cases Settled – 34**  
**Hearings Scheduled – 0**  
**Pending cases – 0**

The Board acknowledged there are 10 hearing scheduled at this time.

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated he will have an agenda item within the next 2 weeks for recommendations on the sales analysis. Mrs. Edgeman will also have a proposal for printing assessment notices.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 184  
 Pending appeals: 10  
 Closed: 167  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/6/2015**

**2014 Appeals taken:** 171  
 Total appeals reviewed Board: 166  
 Pending appeals: 5  
 Closed: 140  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/6/2015**

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

**VI. APPEALS:**

a. **OWNER:** Humphrey, Jackie L.  
**MAP/PARCEL:** S37-33  
**TAX YEAR:** 2013

**Owner's contention:** Contesting value on land and structure. Home owner's return value is \$22,000 total fair market value.

**Determination:**

1. The subject improvement is valued at \$21,537 a value per sq. ft. of \$19.65 with a land value of \$6,375 for a total fair market value of \$27,912.
2. The improvement is at approximately a 50% completion stage while under construction.
3. The construction began in tax year 2014 and 2015.
4. Basically the foundation, rough plumbing, floor slab, walls, roof and framing are in place.
5. According to a recent property visit with photos including inside and outside the house there is some rough electric, plumbing and windows in place.
6. The majority of the inside is a shell, no sheetrock completion or walls up between rooms, etc.
7. At this stage a 50% completion would be considered functional obsolescence and decrease the value to \$10,769 from \$21,537 a difference of \$10,768.
8. Due to the property check coming much later than when the appeal was filed, there is no record of the condition of the improvement during tax year 2013.
9. The recent photos of parts of the house not yet under construction indicates damaged windows, rotting, deterioration around fascia boards, broken siding and the wood portion of the house that had not been covered with siding indicates deterioration.
10. This would be an indication of the condition in tax year 2013.
11. The property is located off Highway 27 in a commercial and residential area.
12. The land value at \$6,375 for .26 acres is in line with surrounding residential properties.
13. Each lot along that strip coming off Highway 27 across from the Sav-A-Lot Shopping Center is about .26 acre lots all valued at \$6,375.

14. A market comparison for small acre lots in a commercial residential combination is not applicable without enough market data.
15. A market study of just small acre tracts sold in 2013 resulted in a sales median of \$4,167 for tracts between 3 and 5 acres.
16. These tracts are overall county sales with different adjustment codes for area, building potential, soil/terrain, neighborhood factors and would not be in close relation to the subject.

**Recommendation:**

1. Due to information indicating poor condition for 2013 and the current condition under construction a 50% functional obsolescence for the house is suggested resulting in a decrease in value from \$21,537 to \$10,769 and flag to check for completion status in tax year 2016.
2. Suggesting the land value remains at \$6,375 to maintain uniformity with neighboring properties.
3. This would result in a total fair market value of \$17,143 for tax year 2013 and apply to 2014 and 2015.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

**b. Map & Parcel: 49A-41**

Owner Name: Lake Wanda Reita Apartments

Tax Year: 2013 & 2014

**Appraiser notes:** 2013 & 2014 appeals processed together.

**Owner's Contention:** Appeal filed on grounds of value and uniformity.

**Determination:**

1. The subject is an apartment complex built in 1983. It consists of 1 leasing office and 5 apartment buildings containing 8 units each. The total square footage of apartment buildings is 32,964.
2. Bldg. equity study indicates subject's per sf value of \$16.60 is within the range of the 4 comparables' per sf values which range from \$15.71 to \$24.24. The subject's per sf value of \$16.60 is below the median of \$17.38 and below the average of \$18.68.
3. Bldg equity study indicates subject's per unit value of \$14,000 is within the range of 4 comparables' per unit value which range from \$12,350 to \$24,952. The subject's per unit value of \$14,000 is below the comparables' per unit median of \$15,814 and below the average of \$17,232.
4. Land equity study indicates the subject's per acre value of \$5,900 is within the range of the 5 comparables which range from \$1,639 to \$5,900. It is above the median of \$2,600 and above the average of \$3,548. The study is somewhat skewed due to some errors discovered in the classification and recording of the comparable land in the assessor record. The low end of range is set by property that was valued by tract and should be valued on a per acre schedule. Other errors include incorrect neighborhood factors, access factors and unit prices.  
The land study with corrections made to comps indicates that the subject's per acre value of \$5,900 is within range of comps, which range from \$5,900 to \$6,500. It is equal to the median of \$5,900 and below the average of \$6,140.
5. The field visit on 3/31/15 indicates that the physical condition on record is inaccurate. Estimated repair cost for visible damage is \$46,000 per online cost calculator. The damage includes some soffit, siding, trim, roof, and gutter damage. Other concealed damage is more than likely; therefore I would assign a range of \$46,000 to \$54,000 for cost of repairs. See photos.

**Recommendations:**

1. I recommend no changes to the land value.

2. I recommend adjusting physical of apartment buildings to reflect condition and cost of repairs. This will change the TFMV from \$583,476 to \$532,207. This is a difference of \$51,269.

**Reviewer: Randy Espy**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: Mr. Barker, Chairman voted to have quorum.**

Mr. William Ramsey and Mr. Carlton Vines joined the Board meeting at 9:55 am to discuss Mr. Ramsey's appeals.

**c. Property: 40--110**

**Appellant: RAMSEY, WILLIAM D**

**Year: 2013**

**Contentions: Value.**

**Determination:**

1. The value under contention is \$ 574,900 (rounded to the nearest \$ 100)
  - a. House value = \$ 469,100
  - b. Land value = \$ 105,900
  - c. These values have also been rounded to the nearest \$ 100.
2. Mr. Ramsey listed no specific contentions on his appeal form.
3. On 11/06/2014 it was determined that there was an error concerning the number of acres for this parcel.
  - a. This has been corrected in the tax records for the 2015 tax year.
  - b. This correction would reduce Mr. Ramsey's land value from \$ 105,900 to \$ 92,700 (rounded to the nearest \$ 100).
  - c. For the remainder of this review, the \$ 92,700 value will be used.
4. In a land value comparison study done using 4 land samples located near Mr. Ramsey's property, did not indicate that Mr. Ramsey's property had been excessively appraised. (See appeal folder for comparison)
5. In a "value per SQFT" comparison, against a sample of 32 other houses graded 135 to 145, the SUBJECT's value per SQFT ranked number 28.
  - a. The SUBJECT house does have the highest appraisal (\$469,100) in the study, but a primary contributor to this may be the SIZE of the SUBJECT house.
  - b. At over 8,000 SQFT the SUBJECT house exceeds twice the size of 24 of the other houses used in this comparison.
6. Digest reviews of the County's level of market by the Georgia Department of Audits and Accounts indicated that our appraisal values for the tax years 2012 & 2013 were not in excess of market value.

7. A field inspection performed 03/23/2015 found no indication of excessive deterioration, or of damage to the house.

**Recommendations:**

1. Leave the value of the house as appraised for the 2013 tax year.
2. Correct the acreage of this parcel to the 45.43 acres determined by the County Mapper on 11/06/2014.
  - a. This would adjust the land value of this parcel to \$ 92,700 (rounded to the nearest \$ 100) for the 2014 tax year.
  - b. Apply this value to back years as allowable under O.C.G.A. § 48-5-380(b).
3. Corrected tax Appraisal values for 2013, 2012, & 2011 would be:
  - a. \$ 561,752 (2013) A1 - \$ 469,076 A5 - \$ 92,676
  - b. \$ 504,147 (2012) A1 - \$ 411,471 A5 - \$ 92,676
  - c. \$ 563,426 (2011) A1 - \$ 470,750 A5 - \$ 92,676

**Reviewer: Roger F Jones**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: Mr. Barker, Chairman voted to have quorum.**

d. Property: 40--110  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2014

**Contentions:** 1. House value is too high.  
 2. Land value is too high.

**Determination:**

1. The value under contention is \$ 574,900 (rounded to the nearest \$ 100)
  - a. House value = \$ 469,100
  - b. Land value = \$ 105,900
  - c. These values have also been rounded to the nearest \$ 100.
2. Mr. Ramsey contends that these values are too high.
3. On 11/06/2014 it was determined that there was an error concerning the number of acres for this parcel.
  - a. This has been corrected in the tax records for the 2015 tax year.
  - b. This correction would reduce Mr. Ramsey's land value from \$ 105,900 to \$ 92,700 (rounded to the nearest \$ 100).
  - c. For the remainder of this review, the \$ 92,700 value will be used.

4. In a land value comparison study done using 4 land samples located near Mr. Ramsey's property, did not indicate that Mr. Ramsey's property had been excessively appraised. (See appeal folder for comparison)
6. In a "value per SQFT" comparison, against a sample of 32 other houses graded 135 to 145, the SUBJECT's value per SQFT ranked number 28.
  - a. The SUBJECT house does have the highest appraisal (\$469,100) in the study, but a primary contributor to this may be the SIZE of the SUBJECT house.
  - b. At over 8,000 SQFT the SUBJECT house exceeds twice the size of 24 of the other houses used in this comparison.
8. Digest reviews of the County's level of market by the Georgia Department of Audits and Accounts indicated that our appraisal values for the tax years 2012 & 2013 were not in excess of market value. The County internal sales examination for the 2014 digest did not indicate a significant reduction in market value.
9. A field inspection performed 03/23/2015 found no indication of excessive deterioration, or of damage to the house.

**Recommendations:**

1. Leave the value of the house as appraised for the 2014 tax year.
2. Correct the acreage of this parcel to the 45.43 acres determined by the County Mapper on 11/06/2014.
  - a. This would adjust the land value of this parcel to \$ 92,700 (rounded to the nearest \$ 100) for the 2014 tax year.
  - b. Apply this value to back years as allowable under O.C.G.A. § 48-5-380(b).
3. Corrected tax Appraisal values for 2014, 2013, & 2012 would be:
  - a. \$ 561,752 (2014) A1 - \$ 469,076 A5 - \$ 92,676
  - b. \$ 561,752 (2013) A1 - \$ 469,076 A5 - \$ 92,676
  - c. \$ 504,147 (2012) A1 - \$ 411,471 A5 - \$ 92,676

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

e. Property: 40A--8  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2014

**Contentions:** 1. Property is not commercial  
 2. Parcel is only 1/3<sup>rd</sup> acre; not 1.90  
 3. Parcel is worth no more than \$ 500.

**Determination:**

1. Value under contention is \$ 11,210.
  - a. This value was set by the Board of Equalization for 2012, and was confirmed for 2013.
  - b. That decision had the effect of setting the value of the improvements on this property to -0- and attributing all the property value to the land.
2. Contention 1: Stratification: of those property classifications allowed by the state of Georgia for use in ad valorem taxation, "commercial" seems to best describe how this property *was* used, and would currently *be* used without extensive renovation.
3. Contention 2: Acreage: Using deed and plat records of adjacent parcels for reference, as well as Mr. Ramsey's description of the property, and land in possession, it appears this parcel should be listed as 0.85 acres.
  - a. Deed references used: DB 396 PG 714, DB 176 PG 672, DB 574 PG 642 and DB 167 PG 228.
  - b. Plat references used: PB 5 PG 293.
4. Contention 3: Value: Adjusting acreage to 0.85, putting parcel on as a standard land class 703, with good access, and commercial factor would result in a land value of \$ 5,105.
  - a. This appraisal averages about 82% *below* commercial and industrial land near the SUBJECT.
  - b. This appraisal average about 46% *above* nearby residential property.
5. The remains of the commercial buildings valued to this parcel are still here. If put on the digest, they would result in an improvement value of \$ 3,349. Cost to remove buildings is estimated at \$ 6,000.

**Recommendation:**

1. Maintain land stratification as "Commercial".
2. Adjust the acreage of this parcel to 0.85 acres.
  - a. Correct land classification to land class 703, with good access.
  - b. Correct land neighborhood factor to 1.30.
  - c. 2014 land value adjusts to \$ 5,105.
3. Maintain the improvement values at -0-.
  - a. Buildings would value at \$ 3,349 per current schedules.
  - b. Per sources in the county the cost to remove the buildings would exceed that value.
4. Set FMV for this parcel at \$ 5,105 for 2014.

**Reviewer: Roger F Jones**

**Motion to change from Commercial to Residential class and combine with 40A-8A:**

Motion: Mr. Wilson  
 Second: Mr. Bohanon  
 Vote: Mr. Barker, Chairman voted to have quorum.

f. Property: 40A--8-A  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2013

ON HOLD PENDING FURTHER RESEARCH ON LAND
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Contentions: 1. Parcel is only 6 acres; not 12.85  
 2. Parcel should be valued at \$ 950 / acre.

**Determination:**

1. The Appellant is only contesting the land portion of this appraisal.
  - a. Value under contention is \$ 47,900 (rounded to nearest \$ 100).
  - b. Appellant's declared value \$ 5,700.
2. Appellant's contentions are twofold:
  - a. "Too many acres". The Appellant is being charged with 12.85 acres, but maintains he only has 6 for this parcel.
  - b. "Valued too high". Land was valued at \$ 3,728 / ac for 2013; Appellant requests a value of \$ 950 / ac.
3. Contention #1: Using Deeds and Plats from the properties and parcels that adjoin Mr. Ramsey's property, (south, north & east) his boundary lines were approximated.
  - a. The area within these estimated boundaries measures 427,354.38 SQFT or 9.81 acres.
  - b. Copies of these deed descriptions and plats have been placed in the Appeal Folder.
4. Contention #2: (NOTE: Adjusting the acreage of this account to 9.81 results in a land value reduction from \$ 47,900 to \$ 39,100 [again rounded to the nearest \$ 100] This is the value that will be used in this portion of the review)
  - a. In an equity comparison study with 4 nearby parcels of similar acreage, the **SUBJECT** did not appear to be overvalued (Study is included in folder).
  - b. Digest reviews of the County's level of market for by the Georgia Department of Audits and Accounts indicated that our appraisal values for the tax years 2012 & 2013 were not in excess of market value.
5. An examination of the **SUBJECT** property shows that 3.91 acres are located in the 100 year flood plain. An additional 0.45 acres are of minimal utility due to its narrow shape and the encroachment of utilities.

**Recommendations:**

1. Adjust the acreage of this parcel to 9.81.
  - a. 5.45 acres maintained as standard land class 703 with good access.



- b. 3.91 acres listed as land class 703 with good access, but adjusted by a factor of 0.46 to compensate for being in the flood plain.
- c. 0.45 acres listed as land class 703 with good access, but adjusted by a factor of 0.67 to compensate for lack of utility.

2. Adjust the value of the land portion of this account to \$ 30,564 for tax year 2013.

3. The final 2013 tax appraisal would then become \$ 161,511.

**Reviewer: Roger F Jones**

Motion to table item for more information on the amount of land:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

g. Property: 40A--8A  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2014

ON HOLD PENDING FURTHER RESEARCH ON LAND
--

**Contentions:** 1. Parcel is only 6 acres; not 12.85  
 2. Parcel should be valued at \$ 950 / acre.

**Determination:**

1. The Appellant is only contesting the land portion of this appraisal.
  - a. Value under contention is \$ 47,900 (rounded to nearest \$ 100).
  - b. Appellant's declared value \$ 5,700.
2. Appellant's contentions are twofold:
  - c. "Too many acres". The Appellant is being charged with 12.85 acres, but maintains he only has 6 for this parcel.
  - d. "Valued too high". Land was valued at \$ 3,728 / ac for 2013; Appellant requests a value of \$ 950 / ac.
3. Contention #1: Using Deeds and Plats from the properties and parcels that adjoin Mr. Ramsey's property, (south, north & east) his boundary lines were approximated.
  - e. The area within these estimated boundaries measures 427,354.38 SQFT or 9.81 acres.
  - f. Copies of these deed descriptions and plats have been placed in the Appeal Folder.
5. Contention #2: (NOTE: Adjusting the acreage of this account to 9.81 results in a land value reduction from \$ 47,900 to \$ 39,100 [again rounded to the nearest \$ 100] This is the value that will be used in this portion of the review)
  - a. In an equity comparison study with 4 nearby parcels of similar acreage, the **SUBJECT** did not appear to be overvalued (Study is included in folder).
  - b. Digest reviews of the County's level of market for by the Georgia Department of Audits and Accounts indicated that our appraisal values for the tax years 2012 & 2013 were not in excess of market value.

6. An examination of the **SUBJECT** property shows that 3.91 acres are located in the 100 year flood plain. An additional 0.45 acres are of minimal utility due to its narrow shape and the encroachment of utilities.

**Recommendations:**

1. Adjust the acreage of this parcel to 9.81.
  - a. 5.45 acres maintained as standard land class 703 with good access.
  - b. 3.91 acres listed as land class 703 with good access, but adjusted by a factor of 0.46 to compensate for being in the flood plain.
  - c. 0.45 acres listed as land class 703 with good access, but adjusted by a factor of 0.67 to compensate for lack of utility.
2. Adjust the value of the land portion of this account to \$ 30,564 for tax year 2014.
3. The final 2014 tax appraisal would then become \$ 161,511.

**Reviewer: Roger F Jones**

**Motion to table item for more information on the amount of land:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: Mr. Barker, Chairman voted to have quorum.**

**h. Property: 40A--8-B01 (a building only account)**  
**Appellant: RAMSEY, WILLIAM D**  
**Year: 2013**

**Contention: CONTENDS HOUSE VALUE IS \$ 18,000**

**Determination:**

1. Value under contention is \$ 51,458.
2. Appellant is proposing a value of \$ 18,000.
3. Account is "building only" there is no land component.
4. Home is listed as 90 grade; 1,500 SQFT, with central heat / air, vinyl siding and a single full bath.
5. Per field visit 03/24/2015 home shows minor wind damage along the back
6. Based on an Equity study with 5 other homes along Oak Grove Rd, the **SUBJECT** does not appear to be excessively appraised.
7. In a trended Sales study using 5 samples, the **SUBJECT** did not appear to be excessively appraised.
  - a. selling between 2012 & 2014
  - b. grades 90 to 100
  - c. built 1995 to 2005
  - d. from 1,000 to 2,000 SQFT
  - e. on less than 2 acres

**Recommendation:**

Maintain the 2013 value of this house at \$ 51,458

**Reviewer: Roger F Jones**

Motion to adjust total house value to \$30,000 (\$20.00 per sq. ft.):

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

i. Property: 40A--8-B01 (a building only account)  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2014

**Contention:** CONTENDS HOUSE VALUE IS \$ 18,000

**Determination:**

1. Value under contention is \$ 51,458.
2. Appellant is proposing a value of \$ 18,000.
3. Account is "building only" there is no land component.
4. Home is listed as 90 grade; 1,500 SQFT, with central heat / air, vinyl siding and a single full bath.
5. Per field visit 03/24/2015 home shows minor wind damage along the back
6. Based on an Equity study with 5 other homes along Oak Grove Rd, the SUBJECT does not appear to be excessively appraised.
7. In a trended Sales study using 5 samples, the SUBJECT did not appear to be excessively appraised.
  - a. selling between 2012 & 2014
  - b. grades 90 to 100
  - c. built 1995 to 2005
  - d. from 1,000 to 2,000 SQFT
  - e. on less than 2 acres

**Recommendation:**

Maintain the 2014 value of this house at \$ 51,458

**Reviewer: Roger F Jones**

Motion to adjust total house value to \$30,000 (\$20.00 per sq. ft.):

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

j. Property: 37-82A  
 Appellant: RAMSEY, JEFFREY LANE & KASEY HUNTER RAMSEY  
 Year: 2013

**Contentions:** APPELLANT HAS A 2013 FEE APPRAISAL STATING A VALUE OF \$196,000 FOR THIS PROPERTY

**Determination:**

1. The value under contention is \$ 223,300 (rounded to the nearest \$ 100)
2. The value declared by the Appellant is \$ 196,000.
  - a. This value is per an appraisal dated 01/22/2013.
  - b. This appraisal was done for Wells Fargo Bank.
3. According to the appraisal summary, 6 comps were used to determine that \$ 196,000 value.
  - a. However only a part of the appraisal was provided with the appeal.
  - b. The portion of the appraisal provided only showed the work-up on 3 of the six comparables.
4. The data and the analysis on those three comps seem to indicate that the SUBJECT property was NOT valued in excess of market.
  - a. Based on comparability, the most comparable sale indicated a market value for the SUBJECT of \$ 236,000 to \$ 237,000. Our 2013 appraisal was for \$ 223,300
  - b. Using a SELLING PRICE PER SQFT OF HOUSE comparison, a value range of \$ 85.36 to \$ 93.91 per SQFT of house appears to be indicated using the actual transaction amounts. Our value per SQFT of house on the SUBJECT for the 2013 tax year was \$ 85.35.
  - c. Adjusted transaction prices (per the appraisal) seem to indicate a SELLING PRICE PER SQFT OF HOUSE ranging from \$ 90.46 to \$ 97.85. Again, our value per SQFT of house on the SUBJECT property for 2013 was \$ 85.35.

**Recommendations:**

Leave the 2013 tax appraisal of this property as the \$ 223,268 originally stated.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: Mr. Barker, Chairman voted to have quorum.

k. Property: 72--34-14 acc bldg #1 (1999 27x48 Oakwood Manufactured Home)

Appellant: HOLBROOK, WARNIE LEE

Year: 2014

**Contentions:** Appellant contents he lost possession of this home prior to 01/01/2014.

**Determination:**

1. Matter of contention: Mr. Holbrook states he lost possession of this home prior to 01/01/2014.
2. Per the Georgia Department of Driver Services the legal title to this home was listed in Mr. Holbrook's name as late as February 25th of 2014.
3. The 2014 tax bill was mailed in Mr. Holbrook's NAME, but was sent care of the mortgage company at the mortgage company's mailing address.

4. Checking with the Georgia Department of Driver Services prior to completing this review, it was discovered that the title of the home has now been transferred to Freedom Mortgage Corp.
  - a. A Certificate of Permanent Location was filed 04/21/2014 by Freedom Mortgage on this home.
  - b. This would seem to indicate that the title had been transferred prior to that date.
  - c. The home is currently listed on the Real Property Digest for 2015 as a "CPL" home. The name of the account, currently, is Freedom Mortgage Corp and mailing address is the mailing address on file for Freedom Mortgage Corp.

**Recommendations:**

No action by the Board of Assessors is warranted.

1. Per the Georgia Department of Driver Services the account was billed in the correct name for 2014.
2. The 2014 bill was mailed to the address of the party responsible for payment.
3. Per the Tax Commissioner's Office, the 2014 bill was not paid by the Appellant – no refund or re-billing neither is required nor has been asked.
4. All necessary changes (known currently) have been made beginning with the 2015 tax year.

**Reviewer: Roger F Jones**

The BOA acknowledged No action necessary.

**VII: COVENANTS:**

- a. Property Owner: Christopher & Melissa Duncan  
Map / Parcel: 46-38-L19 & 46-38-L22  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 8 acres if Timber and 2.69 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage for both adjoining properties is 12.69, Per O.C.G.A 48-5-7.4 (a) (1) (B) 10.69 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 8 acres of Timber and 2.69 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

- b. Property Owner: The Genevieve McWhorter Revocable Trust  
Map / Parcel: 51-2  
Tax Year: 2015

**Contention: Filing for renewal Covenant for 297.8 acres of Timber and 67 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.

2. Research indicates that the total acreage is 364.8 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 297.8 acres of Timber and 67 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

c. Property Owner: M & K Dawson  
Map / Parcel: 63-19  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 262.69 acres if Timber.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 264.69, Per O.C.G.A 48-5-7.4 (a) (1) (B) 262.69 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 262.69 acres of Timber.**

**Reviewer Nancy Edgeman**

d. Property Owner: David C Henderson  
Map / Parcel: 22-11  
Tax Year: 2015

**Contention: Filing for renewal Covenant for 133 acres of Timber and 62 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 195 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 133 acres of Timber and 62 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

e. Property Owner: David C Henderson  
Map / Parcel: 22-15 & 22-19A  
Tax Year: 2015

**Contention: Filing for New Preferential Covenant for 788.9 acres of Forestry and 138 acres of Agriculture land for both adjoining properties.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 926.9 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 788.9 acres of Forestry and 138 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

f. Property Owner: Michael D & Mary C Dawson  
Map / Parcel: 73-29C  
Tax Year: 2015

**Contention: Filing for renewal Covenant for 25.66 acres of Timber**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 25.66 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 25.66 acres of Timber.**  
**Reviewer Nancy Edgeman**

g. Property Owner: Eva H Massey  
Map / Parcel: 18-29  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 66 acres if Timber and 2 acres of Agriculture.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 70, Per O.C.G.A 48-5-7.4 (a) (1) (B) 68 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 68 acres.**  
**Reviewer Nancy Edgeman**

h. Property Owner: Chris & Jeff Devier  
Map / Parcel: 38-121  
Tax Year: 2015

**Contention: Filing for Continuation Covenant of 67.99 acres of Agriculture.**

**Determination:**

1. This is a continuation Covenant for 2015.
2. Research indicates that property has 2 mobile homes, 1 house, and 73.99 acres Per O.C.G.A 48-5-7.4 (a) (1) (B) 67.99 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 67.99 acres.**  
**Reviewer Nancy Edgeman**

i. Property Owner: Christopher & Stephanie Harris  
Map / Parcel: 58-25  
Tax Year: 2015

**Contention: Filing for New Covenant of 42.20 acres of Timber.**

**Determination:**

1. This is a New Covenant for 2015.

2. Research indicates 42.20 acres of Timber land. Per O.C.G.A 48-5-7.4 (a) (1) (B) 40.20 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve New Covenant of 40.20 acres.**  
**Reviewer Nancy Edgeman**

j. Property Owner: Charles Edwin & Lee Roy Massey  
Map / Parcel: 15-71  
Tax Year: 2015

**Contention: Filing for continuation Covenant for 25 acres of Timber and 52 acres of Agriculture land.**

**Determination:**

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 77 acres.
3. Property map is available with file.

**Recommendation: Approve continuation Covenant of 77 acres.**  
**Reviewer Nancy Edgeman**

k. Property Owner: Daniel Huskey  
Map / Parcel: 5-20-E  
Tax Year: 2015

**Contention: Filing for New Covenant of 21 acres.**

**Determination:**

1. This is a New Covenant for 2015.
2. Research indicates 25 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 21 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve New Covenant of 21 acres.**  
**Reviewer Nancy Edgeman**

l. Property Owner: John & Alicia McGraw  
Map / Parcel: 35-15  
Tax Year: 2015

**Contention: Filing for New Covenant of 92.28 acres.**

**Determination:**

1. This is a New Covenant for 2015.
2. Research indicates 96.28 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 92.28 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve New Covenant of 96.28 acres.**  
**Reviewer Nancy Edgeman**

m. Property Owner: Joe G Dawson, Bob & Sue Burdick  
Map / Parcel: 73-8 & 73-26  
Tax Year: 2015



**Contention: Filing for New Covenant of .72 & 89.30 acres.**

**Determination:**

1. This is a New Covenant for 2015.
2. Research indicates that the total acreage is 90.02 acres.
3. Property map is available with file.

**Recommendation: Approve new Covenant of 90.02 acres.**

**Reviewer Nancy Edgeman**

Motion to approve covenants a-m:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

n. Property Owner: Christopher & Melissa Duncan

Map / Parcel: 46-38-L29

Tax Year: 2015

**Contention: Filing for renewal Covenant 3.86 acres of Timber land. Property owner states part of the land is in a flood zone and he don't do anything with the property**

**Determination:**

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 3.86
3. Visit to the property indicates land is grown up and wooded.
4. Property map is available with file.

**Recommendation:** Property owner did not provide relevant records for use of property. Deny Covenant of 3.86 acres per O.C.G.A 48-5-7.4(b)(2).

**Reviewer Nancy Edgeman**

Motion to deny covenant n:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

**VIII: MISC ITEMS:**

a. 2014 Appeal Waiver and Release Frank Sprayberry, Map & Parcel 55-64, needs Chairman, Mr. Barkers signature. Mr. Barker, Chairman signed

b. Map & Parcel: T12 PP: IF 61

Owner Name: Mount Vernon Mills

Tax Year: 2015

On Tuesday March 31, 2015 Leonard and I met with David Alexander to review the Business Personal Property Return for Mount Vernon Mills. Listed below are the figures Mt. Vernon is asking the Board of Assessors to approve for 2015. Also I am attaching their Freeport Application for your approval.

Furniture, Fixtures, Machinery and Equipment	\$21,198,540.00
Construction in Progress	88,664.00
Inventory	13,867,778.00
Freeport	71,460,546.00
Total	\$131,546,312.00

I have attached a copy of their return for your viewing.

**Reviewers: Cindy Finster**

Motion of acknowledgement:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: Mr. Barker, Chairman voted to have quorum.

c. Map & Parcel: Mohawk Industry - Image Extrusion Highway 100

Owner Name: Chattooga County Development Authority

This is the Abatement Account (Tax Exempt)

Tax Year: 2015

This is the property which was purchased by the Chattooga County Development Authority. During 2014 there was new equipment/machinery purchased in the amount of \$85,904,754.00 ( $85,904,754.00 \times 92\% = \$79,032,373.00$ ). Also in 2014 they purchased new computers/computer equipment in the amount of \$2,286,250.00 ( $\$2,386,250.00 \times 67\% = \$1,598,788.00$ ). They have also reported Construction in Progress in the amount of \$28,031,314.00. The total of ALL their furniture, fixtures, machinery, equipment and construction and items from previous years is \$135,580,951.00.

I have attached a copy of their return for your viewing.

**Reviewer: Cindy Finster**

Motion of acknowledgement:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

Roger Jones presented items a-d below for Boards approval not on the Agenda:

a. The mobile homes listed below can no longer be identified or located in Chattooga County, GA. As such, the tax bills on such homes become "uncollectible" inasmuch as the property cannot be identified or located for foreclosure. There is a long standing request from the Office of the Tax Commissioner that such uncollectible bills be voided and that the Board of Tax Assessors set at -0- any valuation of these homes for delinquent years.

RECOMMENDATION: GRANT THE TAX COMMISSIONER'S REQUEST TO VOID ALL OUTSTANDING BILLS ON THESE "UNCOLLECTIBLE" HOMES BY SETTING THE TAXABLE VALUES PERTAINING TO ANY DELINQUENT YEAR TO - 0 -.

MAP	NAME	MAKE	MODEL	YEAR	SIZE	DELINQ
6-15	BREASBOIS, KEITH &	SUNSHINE HOMES	BROOKWOOD	1989	14x70	2013-2014
15-26	GODFREY, JOHN W JR	UNKNOWN	UNKNOWN	1968	12x45	2008-2014
64-32	WADELL, HAROLD EDWARD	FLEETWOOD	WESTFIELD	1988	14x56	2014
37-177-A	BOLES, EARL R & ROBIN R	FLEETWOOD	WESTFIELD	1988	14x56	2014
13-15	PRINCE, RONALD D & LEE	UNKNOWN	MOBILE OFFICE	1980	12x24	2012-2014

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

b. For the following Mobile Homes, the owner of record claims he/she did not own them as of 01/01/2014. These homes were still located in Chattooga County, Georgia as of 01/01/2014. There are no records of transfers, and many of these homes may never have been titled in the State of Georgia. There are no known title records for any of these homes. Per the "ADDENDUM TO CHATTOOGA COUNTY MOBILE HOME POLICY" approved April of

2013, it is recommended that these accounts, for tax year 2014 and thereafter, be put in the name of the owner(s) of the land whereupon the Home resides, with all delinquent tax bills pertaining thereto forwarded to such land owner.

MAP	NAME	MAKE	MODEL	YEAR	SIZE	DELINQ
8-91	CARTER, THOMAS BRITT &	UNKNOWN	UNKNOWN	1980	12x48	2007-2014
T09-2	G&H PROPERTIES LC	ALTAIR HOMES	UNKNOWN	1972	12x48	2008-2014
48--8-B	GRIFFITT PROPERTIES	UNKNOWN	UNKNOWN	1980	12x56	2014
48--8-B	GRIFFITT, LESTER	UNKNOWN	UNKNOWN	1975	12x62	CURRENT
T09--2	GRIFFITT, LESTER	UNKNOWN	UNKNOWN	1973	12x60	2008-2014
T04--39	GRIFFITT, LESTER	R-ANELL HOMES	PRESIDENTIAL	1990	12x56	2009-2014
T04--39	GRIFFITT, LESTER	BENDIX	STAR	1975	12x48	2009-2014
T04--39	GRIFFITT, LESTER	WINSTON INDUS	ROYAL ENGLISH	1975	14x66	2010-2014
P06--14	GRIFFITT, LESTER	ARABI HOMES	ARABIAN	1976	12x57	CURRENT
T09--2	GRIFFITT, LESTER	BENDIX	PARK HOME	1973	12x60	2010-2014

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

c. Property: T04-39 acc bldg #11 (1975 12x56 Del Ray by Brigadier Industries)

Appellant: GRIFFITT, LESTER

Year: 2010 - 2014

Contentions: Reports Home does not belong to him.

**Determination:**

1. The Appellant's issue is ownership.
  - a. Appellant sold real estate to Rodger Nottingham in 2006
  - b. In 2008 real estate transferred to Aubie Investments.
  - c. In 2013 the real estate was foreclosed on by Hamilton State Bank
  - d. Mr. Griffitt states he does not own the mobile home ... it transferred with the real estate.
2. There is no known title to this home. There has been no paperwork or title transfer indicating the transfer of ownership of this home.
  - a. The deed from Griffitt to Nottingham does not mention structures or improvements.
  - b. The deed from Nottingham to Aubie Investments does not mention structures or improvements.
  - c. The deed from Aubie Investments to Hamilton State Bank does not mention structures or improvements.
2. A field inspection conducted 04/07/2015 determined that this home has been destroyed.
  - a. Only the frame and a small portion of the tongue-end of the home still survive.
  - b. Condition of home sets it below scrap value.

**Recommendations:**

1. Per the BoA's Mobile Home Policy (Dated April 2013) transfer the mobile home account into the name of Hamilton State Bank.
2. Set value of home to - 0 - for 2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

d. Property: S12--23

Appellant: JOHNSON, GEORGE & DOROTHY

Year: 2014

**Contentions:** Reports House burned in 2011.

**Determination:**

1. Value under contention is \$ 19,364.
2. Appellant reports house burned in 2011.
3. E-911 confirms dispatching the Summerville Fire Department to this location on August 16th of 2011.
4. Field visit of 04/07/2015 confirms house is gone.
5. 2014 real estate bill is delinquent as of 04/07/2015.

**Recommendations:**

1. Adjust the improvement value on this property to – 0 – for 2014.
2. Total FMV on this property for 2014 would be \$ 4,302.
3. Apply this correction to the 2013 & 2012 tax bills.
  - a. 2013 fair market value for this parcel becomes \$ 4,302.
  - b. 2012 fair market value for this parcel becomes \$ 4,302.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: Mr. Barker, Chairman voted to have quorum.

**IX: INVOICES:**

**a. Office Depot customer number-24824970, date 4/1/2015, amount \$4.49**

The BOA reviewed, approved, & signed

**b. Office Depot customer number-24824970, date 4/1/2015, amount \$128.23**

The BOA reviewed, approved, & signed

**c. qpublic Inv # 162943, date 4/3/2015, amount \$542.83**

The BOA reviewed, approved, & signed

Meeting adjourned at 11:28 am

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

Handwritten signatures of the board members over horizontal lines.