

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 29, 2015

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

Meeting called to order @ 9:06 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 22, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. 2015 Digest updates
2. Old Hardees Map S33-10
3. Assessors Expenditure Report
4. Staff Memo
5. 2015 Digest updates and 5 year history Ad
6. 2015 veteran's exemption application

Mr. Wilson made a motion to contact the Department of Veterans Affairs to clarify the letter he received about service connected disability, Seconded by Mr. Bohanon, and all that was present voted in favor.

BOA acknowledged receiving email

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

BOA acknowledged that email was received

- a. **Total 2013 Certified to the Board of Equalization – 63**
Cases Settled – 61
Hearings Scheduled –1
Pending cases – 1
- b. **Total 2014 Certified to the Board of Equalization – 53**
Cases Settled – 53
Hearings Scheduled – 0
Pending cases –0
- c. **Total 2015 Certified to the Board of Equalization – 17**
Cases Settled – 9
Hearings Scheduled – 8

Pending cases –8

d. Total TAVT 2013-2015 Certified to the Board of Equalization – 36

Cases Settled – 36

Hearings Scheduled – 0

Pending cases – 0

The BOA acknowledged there are 9 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated Tax Commissioner, Kathy Brown has requested an extension for filing the Chattooga County tax digest.

NEW BUSINESS:

V. Appeals:

2014 Appeals taken: 171

Total appeals reviewed Board: 171

Pending appeals: 0

Closed: 165

Includes Motor Vehicle Appeals

Appeal count through 7/24/2015

2015 Appeals taken: 93 (including 6 late appeals)

Total appeals reviewed Board: 82

Pending appeals: 11

Closed: 40

Includes Motor Vehicle Appeals

Appeal count through 7/24/2015

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.
BOA acknowledged

VI. APPEALS:

a. Map / Parcel: 55B-46

Property Owner: Marie Kay Thomas

Tax Year: 2015

Contention: Based on market analysis for small acreage tracts, value is too high. Please adjust value accordingly.

Appraiser's Note: According to 2014 sales data on small acreage tracts in district 1, 3 to 5 acres, and our fair market value is 15% higher than the sales price data.

A decision was made on 6/29/2015 to adjust land to \$13,059, however after the new notice was sent out, it was brought to our attention that a garage and mobile home was to be looked at also. I made a field visit to the property and determined that the garage was in bad shape. I figured with the concrete slab and garage doors that the garage should have a value of \$1,900. The mobile home looked to be a camper trailer with a tag, not a mobile home decal. It also was boarded up and a tarp was on top the \$873 value I believe should be removed. The land had already been adjusted on 6/29/2015. This would make the total FMV be \$14,959.

Recommendation: After making field visit to property on 7/13/2015 it is recommended to set the total fair market value at \$14,959 for the 2015 tax year. Also make changes for future year and apply refunds if any for 2012-2014.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Map / Parcel: T16-10

Property Owner: John H Thomas & Kay M Thomas

Tax Year: 2015

Contention: House is in extreme bad shape. Need to go inside house to see damage. Please adjust value according after looking at house.

Appraiser's Note: After making field visit and consulting with chief appraiser and looking at interior photos of house, the house is in very bad condition. There are issues with roof, windows, door jams, inside and out. There are issues with siding that was installed and issues with interior walls ceilings that would simply need to be gutted out and fixed.

Recommendation: After making field visit to property on 7/13/2015 and seeing interior photos of house, it is recommended to set house at \$5.00 per sq. ft. This would set the house value at \$5,770. The land would stay at \$7,938. The garage and carport stay at \$2,594. This would make a total FMV of \$16,302. Also apply for refunds if applicable for 2012-2014.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. OWNER: BJD, LLC (Garcia's)

MAP/PARCEL: 58-1

TAX YEAR: 2015

Owner's contention: Value is assessed too high

Determination:

1. The property is located off Highway 27 at 11788 Hwy 27, Summerville with approximately 238 front feet of commercial property display area.
2. The mobile home type structures are 90 grades and 99 physical according to tax records and are used as the business offices -- Included are an equipment shop and other accessories.
3. A recent visit to the property resulted in the following findings:
 - There is some water damage in the back room of the main office and one side room both off the same bathroom.
 - There appears to have been some type of plumbing issues in the bathroom connecting the two rooms with indications of rotting in the bathroom and damp areas with water stains on the floor.
 - The exterior siding shows wear and tear by popping off and bulking, however, the overall construction of the buildings are stable and sound.
4. According to the market study, the subject is below the \$991 price per front ft of the sale based on just land that sold as commercial property and the subject is below range of all sales in general.

5. The subject in comparison to like commercial properties is as follows:

- PO4-14 Bowman's Auto is 2.89 acres with a land value of \$242,614 and 440 front feet of display area for an approximate value of \$550 per front ft.
- PO4-18 Dirtseller, LLC/Truck Town is 6.66 acres with a land value of \$289,089 and 390 front feet of display area for an approximate value of \$741 per front ft.
- S32-32 Jackson Auto is .92 acres with a land value of \$174,578 and approximately 188 front feet of display area for an approximate value of \$930 per front ft.

6. The subject is 4.83 acres with a land value of \$196,471 and a building value of \$30,188 for a total value of \$226,659.

- There is approximately 238 front feet for a value per front ft of \$826 falling within range at the higher end of other like commercial properties with a median of \$741 value per front ft. and the highest at \$930 per front ft.

7. The neighborhood land study indicates the subject at \$40,677 per acre falls within range at the higher end of land value per acre with the median being \$32,378 and the highest at \$60,078.

Recommendation:

1. Suggesting the total fair market value remain as notified for tax year 2015 at \$226,659.
2. There was no comparable income data for these type commercial properties, however; it is suggested further review of all commercial properties for 2016 based on the market data and income analysis of commercial properties in general.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

d. Map & Parcel: P04-18

Owner Name: Dirtseller, LLC

Tax Year: 2015

Owner's Contention: Value is assessed too high

Determination:

1. The purchase price for value according to O.C.G.A. 48-5-2 will apply in 2016 tax year.
(Note: Current owner purchased the property in January, 2015 for \$275,000 and contends the cost to repair wiring in the entire facility was approximately \$40,000)
2. The subject property is 6.66 acres located at 12180 Highway 27 North, Summerville listed as commercial property with a total fair market value of \$484,293.
3. The improvement built in 1989 has an assessed value of \$195,204 for an area of 14,900 square feet graded 100 with no physical indicated in tax records.
4. Property records indicate the building class as C1 currently a car dealership with accessory buildings, auto maintenance facility attached and also tagged to be checked new accessory building and pole barn not currently included in tax records.
5. A recent visit to the property resulted in the following:

- The owner contends that the roof is 25 years old; he discussed estimates to repair or replace the roof and was told by the roofing company that the entire roof would need replacing for an area of 14,900 square feet and would cost approximately \$100,000.
- Photos taken during the visit indicate roof damage in wells where cars are prepped and maintenance, however; there was no visible signs of leaking or water damage inside the main structure where the business offices and showroom are located.
- There is a hole in the exterior in the metal siding and some minor trim damage.
- The property owner has not submitted any estimates or receipts for wiring or roofing costs.

6. The subject's land value is \$289,089 for 6.66 acres with 390 front feet of display area at \$741 per front ft. falling at the lower end of the range in the study of like comparisons with a median of \$826 per front ft. Commercial lots are typically assessed according to units of comparison by sq. ft. for small commercial lots or front ft. a measure of display area.

7. Viewing sales with income documentation the median sales price is \$772,500 indicating the subject falls within range at the lower end of retail type income producing properties.

8. Based on just land that sold in 2015 as commercial property, the subject is below the property valued at \$991 per front. ft.

- The subject is within range at the lower end of all commercial type sales that have main road frontage with the median price per sq. ft. of 1,273 improved or unimproved.
- The study indicates the subject falling within range of neighborhood land comparisons with the highest at \$410,333 on a 6.83 acre tract of commercial property and within range at the higher end of value per acre with the median being \$33,853 and the subject at \$43,407.

Recommendation:

1. Suggesting the property value remain as notified for 2015 for a total fair market value of \$484,293.
2. Apply the sales price of \$275,000 to tax year 2016 and follow up on tag to add new accessory building and pole barn.
3. Suggesting further review of commercial properties for tax year 2016.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

e. Property Owner: FMSA Land LLC

Map & Parcel: 53-7

Tax Year: 2015

Owners Contention: We are a tax exempt 501(c) 3 non Profit Corporation. An exemption from Real Estate taxes was previously granted by the county, which apparently is unable to find the paperwork.

Determination:

- 1) The exempt status was removed due to a recommendation by the Department of Revenue to verify documentation for exempt properties.
- 2) No documentation was found on file providing exempt status.
- 3) During research from the Secretary of States website I determined in 2013 the name changed from FSMA Inc to Springmont School INC.
- 4) When printing paperwork for the name change it clearly states "Domestic Nonprofit Corporation".
- 5) I emailed Terry Thompson Director of finance for Springmont requesting documentation for use of the property and received their profit and loss statement indicating Net Income of \$-33,222.88.

Recommendation: I recommend reinstating the exemption for the 2015 tax year.

Reviewer: Nancy Edgeman
Motion to accept recommendation:
Motion: Mr. Wilson
Second: Mr. Bohanon
Vote: All

VII. COVENANTS:

a. **Map/Parcel:** 76-1
Property Owner: Riggs Land LLC
Tax Year: 2015

A-H
ON HOLD PENDING
FURTHER
INFORMATION

Contention: Filing for Forest Land Conservation Use Assessment appeal for 547 acres.

Determination:

1. Ms. Riggs filed for 8 covenants in lieu of an appeal after missing the April 1st deadline for renewal.
2. In processing the covenants I determined that Ms. Riggs was over the 2000 acres limit according to O.C.G.A 48-5-7.4 by 91.14 acres.
3. Ms. Riggs was presented with 2 options: 1) Remove 91.14 acres from one of the covenants. 2) Enter one parcel of land into a FLPA for the 2015 tax year.
4. Research indicated total acreage is 547.
3. Property map is available with file.

Recommendation: Approve FLPA for 547 acres. Per O.C.G.A 48-5-311 (e)(1).
Reviewer Nancy Edgeman

b. **Map/Parcel:** 81-25
Property Owner: Riggs Land LLC
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 16, 2015 for 132 acres.
2. Research indicates there is a total of 132 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 132 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

c. **Map/Parcel:** 82-12
Property Owner: Riggs Land LLC
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

1. Covenant was filed on June 16, 2015 for 366 acres.
2. Research indicates there is a total of 366 acres.
3. Property map is available with file.

Recommendation: Approve new covenant of 366 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

d. Map/Parcel: 85-26
Property Owner: Riggs Land LLC
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 16, 2015 for 390 acres.
- 2. Research indicates there is a total of 390 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 390 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

e. Map/Parcel: 75-29
Property Owner: Riggs Land LLC
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 16, 2015 for 514.42 acres.
- 2. Research indicates there is a total of 514.42 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 514.42 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

f. Map/Parcel: 68-130
Property Owner: Riggs Wanda, Mark, Jason, & Julie Riggs Homrich
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 22, 2015 for 95.23 acres.
- 2. Research indicates there is a total of 95.23 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 95.23 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

g. Map/Parcel: 68-130A
Property Owner: Riggs Wanda, Mark, Jason, & Julie Riggs Homrich
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 22, 2015 for 39.90 acres.
- 2. Research indicates there is a total of 39.90 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 39.90 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

h. Map/Parcel: 68-130D

Property Owner: Riggs Wanda, Mark, Jason, & Julie Riggs Homrich
Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal.

Determination:

- 1. Covenant was filed on June 22, 2015 for 6.59 acres that joins 68-130.
- 2. Research indicates there is a total of 6.59 acres.
- 3. Property map is available with file.

Recommendation: Approve new covenant of 6.59 acres. Per O.C.G.A 48-5-311 (e)(1)
Reviewer Nancy Edgeman

VIII: MISC ITEMS:

- a. Appeal Waiver & Release - Plum Creek Map & Parcel 84-15
- b. Appeal Waiver & Release - Plum Creek Map & Parcel 84-15A
- c. Appeal Waiver & Release - Plum Creek Map & Parcel 84-15B

Items a-c requires Mr. Barker, Chairman's signature.

Mr. Barker, Chairman signed a-c.

d. The BOA is scheduled to meet with the County Commissioner the second week in August.
The Board discussed topics of discussion for the meeting with the County Commissioner. Items include:

- 1) Subdivision Study
- 2) Plan for visiting 1/3 of the properties
- 3) Discussion of upper grade houses and examples of studies
- 4) The legislature is phasing out the state tax rate. 2015 will be the last year it will be levied.

Meeting adjourned at 10:55 a.m.

| | |
|------------------------------------|------------------|
| William M. Barker, Chairman | _____ |
| Hugh T. Bohanon Sr. | _____ <i>Hrb</i> |
| Gwyn W. Crabtree | _____ |
| Richard L. Richter | _____ |
| Doug L. Wilson | _____ <i>DW</i> |

Chattooga County
Board of Tax Assessors
Meeting of July 29, 2015
