

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of August 5, 2015

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

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Meeting called to order @ 9:10 a.m. by Mr. Bohanon as acting Chairman. Mr. Barker joined the meeting at 9:28 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 29, 2015  
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks  
BOA acknowledged receiving

b. Emails:

1. Registration for users' group meeting in Savannah
2. 2013 Dept of Rev Notice of Additional tax

The BOA requested Mr. Barrett forward the email to the Commissioner Winters for his review.

3. Wanda Brown Vacation time

Motion was made by Mr. Richter to approve vacation time for Wanda Brown, Seconded by Mr. Wilson, all that were 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 receiving email

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

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 we are waiting on the process of the Commissioner posting five year history and setting the millage rate. He also stated we are on schedule.

**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 7/31/2015**

**2015 Appeals taken:** 93 (including 6 late appeals)  
 Total appeals reviewed Board: 86  
 Pending appeals: 7  
 Closed: 40  
 Includes Motor Vehicle Appeals  
**Appeal count through 7/31/2015**

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

**VI. APPEALS:**

a. Map/Parcel S38-23  
 Owner: Hurley Food Inc  
 Tax Year: 2015

**Contention:** Appealing value and uniformity and submitting a declared total property value of \$500,000.

**Determination:**

1. The subject property is located off Highway 27 North just outside the city limits on 8.11 acre tract classed as commercial.
2. The property is vacant once used as grocery retail (the old Bi-LO) built in 1994 with a 105 grade sound valued from an appeal back in 2008 at \$816,700 for main improvement.
3. The area of total improvements is 53,773 square feet valued at \$18 per sq. ft. with all accessories sound valued at \$0 from 2008 appeal.
  - The property includes S38-24 operating two restaurant businesses and S38-25 which is vacant an area of 8,211 square feet.
4. Income Producing Property Review:
  - Based on Market Trends online for the State and specifically illustrated for Summerville, GA from January, 2015 to March, 2015 the following was determined:

- Asking rent for office space leasing falls at about \$15.80 per sq.ft. and retail at approximately \$12.50 per sq. ft.
- A comparison study was done using income data on recently sold and/or leasing properties in the city of Summerville from 2014 and 2015 tax year.
- The comparison study of retail/business properties that recently sold and/or leasing suggests an average gross rent multiplier of \$14.91.
- The study indicates an average lease price per sq. ft. of \$7.03 for income producing properties.
- To determine a sales price for the subject's portion operating as a business based on the income approach to value, the comparables average lease price per sq. ft. of \$7.03 is multiplied by the area 7,491 of the subject giving the annual rent of \$52,662-- then the annual rent of \$52,662 multiplied by the comparable average GRM of \$14.91 results total fair market value of \$785,186 roughly a close estimate. (Note: This does not include approximately a 720 sq. ft. office/retail space currently vacant. The property tax record's sketch shows both sketched together.)

5. An exterior inspection on July 28, 2015 resulted in the following:

- The property has been vacant for approximately 12 to 13 years and has deterioration with no upkeep or maintenance during the time vacant
- The fascia or porch awning is falling in and some areas are severely damaged with large holes and visible signs of animals getting in attic area
- Several phone calls have been made to the number provided on the appeal form in order to attempt an interior inspection but there's no answer and no message machine.

6. The study indicates the subject at \$18 per sq. ft falls above range of comparables and above the \$16 per sq. ft. property with the same age and grade that is still operating as a business (grocery store).

- The subject's physical condition may compare closer to properties included in the study between \$11 per sq. ft. and \$15 per sq. ft.
- Total property value is \$1,394,600 subtract the income producing property value of \$785,186 and this equals the remaining out of business property value of \$609,414
- Total building area of 53,773 minus the 7,491 area of income producing property equals 46,282 divided into the remaining property value of \$609,414 a \$13.17 per sq. ft. value.
- This indicates the subject property falling within range at the lower end of neighborhood comps, sales comps and properties of similar grade size and age with the median of sales at \$14 per sq.ft. and \$15 per sq. ft. of like comparisons.

8. The assessed land value for 8.11 acres is \$405,000 with approximately 397 front feet of display area for a fair market value per front ft. of \$1,021 within range of all comparables of the study at the higher end with the median of sales at \$773 and properties of the same type with a median at \$913 per front ft.

- The subject value per front ft. of \$1,021 falls below the \$1,114 per front ft. value of the adjoining neighboring commercial property.

#### **Recommendation:**

1. Suggesting the subject improvement value remain as notified for tax year 2015 and in the event the property owner contacts us for an interior inspection check physical to adjust in 2016.

2. Suggesting the land value remain as notified for tax year 2015 resulting in a total property value of \$1,394,600.

**Reviewer: Wanda Brown**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All voted in favor**

**VII. COVENANTS:**

**a. Map/Parcel: 76-1**

Property Owner: Riggs Land LLC

Tax Year: 2015

**Contention:** Filing for Covenant in lieu of an appeal for 547 acres.

**Determination:**

1. Covenant was filed on June 16, 2015 for 547 acres.
2. Research indicated total acreage is 547.
3. Property map is available with file.

**Recommendation:** Approve covenant 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 142.32 acres.
2. Research indicates there is a total of 142.32 acres.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 142.32 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**

Motion to approve Covenants A-H:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All voted in favor

i. Map/Parcel: 68-40 & 68-41

Property Owner: Mary Jackson High (signed by Elaine High Crouch POA)

Tax Year: 2015

**Contention:** Filing for covenant in lieu of an appeal

**Determination:**

Mr. High passed away on August 24, 2014. When Mary Jackson High received her assessment notice her daughter came in the office to have the name changed. The covenant was removed after her visit and she was mailed a new assessment notice in error which gave her an appeal deadline of 8/1/2015.

- 1. Covenant was filed on July 6, 2015 for 239.80 acres.
- 2. Research indicates 243.80 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 239.80 acres will remain in the covenant.
- 3. Property map is available with file.

**Recommendation:** Approve new covenant of 239.80 acres Per O.C.G.A 48-5-311 (e)(1)

**Reviewer Nancy Edgeman**

Motion to approve Covenant:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All voted in favor

**VIII: MISC ITEMS:**

**a. 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.
- 5) Summary study of 105 and above grade houses
- 6) Summary study of 100 and below grade houses.

**IX. INVOICES:**

**a. LexisNexis – Invoice # 73368350 – Date 7/21/2015 – Amount \$15.06**

**b. LexisNexis – Invoice # 73368342 – Date 7/21/2015 – Amount \$15.06**

BOA reviewed, approved, and signed

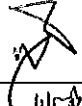


Mr. Barrett presented summary sheets of 105 grade and above houses and 100 grade and below houses for the Boards review.

The Board instructed Mrs. Edgeman to email Commissioner Winters to confirm next weeks meeting and request a list of any information he may need available to him.

Motion was made Mr. Bohanon to approve the 2016 budget in the amount of \$359,160, Seconded by Mr. Wilson, all that were present voted in favor.

Meeting adjourned at 10:00 a.m.

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

  
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