

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 22, 2015

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

Meeting called to order @ 9:10 a.m.

Mr. Bohanon opened the meeting as acting Chairman until Mr. Barker arrived at 9:12 a.m.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 15, 2015

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The BOA reviewed, approved, & signed

b. Emails:

1. Assessors Office Work Network Drive

2. BOA meeting 4/15/2015

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.

Requesting BOA acknowledge that email was received

a. **Total 2013 Certified to the Board of Equalization – 60**
Cases Settled – 56
Hearings Scheduled – 0
Pending cases – 4

b. **Total 2014 Certified to the Board of Equalization – 52**
Cases Settled – 43
Hearings Scheduled – 0
Pending cases – 9

c. **Total TAVT 2013-2015 Certified to the Board of Equalization – 34**
Cases Settled – 34
Hearings Scheduled – 0
Pending cases – 1

The Board acknowledged there are 1 hearing scheduled at this time.

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

Mr. Barrett stated we should be able to mail notices on May 8, 2015, Wanda is working on the digest, and he is working on a 2016 digest plan.

NEW BUSINESS:

V. Appeals:

2013 Appeals taken: 195 (13 TAVT)
 Total appeals reviewed Board: 192
 Pending appeals: 3
 Closed: 178
 Includes Motor Vehicle Appeals
Appeal count through 04/20/2015

2014 Appeals taken: 171
 Total appeals reviewed Board: 170
 Pending appeals: 1
 Closed: 155
 Includes Motor Vehicle Appeals
Appeal count through 04/20/2015

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

VI. APPEALS:

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

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. In the Appellant's hearing with the BTA on 04/07/2015, it was agreed that this parcel would be combined with 40A--8 beginning with the 2013 tax year.
 - a. 40A-8 was calculated to be 0.85 acres (see Ramsey 40A-8 appeal file for details)
 - b. Adding this acreage to the 9.81 calculated for this parcel would result in a total acreage of 10.66.
 - c. The County Mapper, working independently, took Mr. Ramsey's original deed and plat, deducted acreage for the road right-of-way, and land transfers, and calculated 10.65 acres remaining.
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 3.90 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 10.65.
 - a. 6.30 acres maintained as standard land class 703 with good access.
 - b. 3.90 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 \$ 33,939 for tax year 2013.
3. The final 2013 tax appraisal would then become \$ 164,886

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

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

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.
 - 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.

6. In the Appellant's hearing with the BTA on 04/07/2015, it was agreed that this parcel would be combined with 40A--8 beginning with the 2013 tax year.
 - a. 40A-8 was calculated to be 0.85 acres (see Ramsey 40A-8 appeal file for details)
 - b. Adding this acreage to the 9.81 calculated for this parcel would result in a total acreage of 10.66.
 - c. The County Mapper, working independently, took Mr. Ramsey's original deed and plat, deducted acreage for the road right-of-way, and land transfers, and calculated 10.65 acres remaining.

7. Contention #2: (NOTE: Adjusting the acreage of this account to 10.65 results in a land value reduction from \$ 47,900 to \$ 42,500 [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.

8. An examination of the **SUBJECT** property shows that 3.90 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 10.65.

- a. 6.30 acres maintained as standard land class 703 with good access.
 - b. 3.90 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.
4. Adjust the value of the land portion of this account to \$ 33,939 for tax year 2013.
 5. The final 2014 tax appraisal would then become \$ 164,886

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Property: 15--46
 Appellant: SHAW, LIGE RAY
 Year: 2013

Contentions: LAND VALUE EXCEEDS MARKET.

Determination:

1. The value under contention is \$ 126,052.
2. According to the comments included on the appeal form, it appears that the land component is the only part being appealed.
 - a. The value of this land was set at \$ 1,500 per acre by binding arbitration for the 2010 tax year.
 - b. With the expiration of the time limit set by the Georgia Tax Code for such decisions, the land was re-appraised at \$ 1,670 / acre (rounded to the nearest \$10) for 2013.
3. In an examination of the property record, it appears that approximately 24 acres of this parcel were in-accurately graded.
 - a. All 61 acres are graded as class "4" (fair-to-rough")
 - b. Approximately 24 acres running up Shinbone Ridge should be graded as class "5" (poor-to-steep).
4. In an equity comparison study comparing the **SUBJECT** with 46 parcels in the NW quadrant of the County, ranging from 40 to 80 acres, and being appraised as having "good" access, the **SUBJECT** ranked the fourth *lowest* value per acre.
 (Study is in folder)
5. In a market comparison study comparing the **SUBJECT** with 14 sales of vacant land, 40 to 60 acres, from 2011 to 2014 the **SUBJECT**:
 - a. Appraisal to Sale Price ranked #9 out of 15 (lowest to highest)
 - b. Per acre ranked #7 out of 15 (lowest to highest)
 - c. Per acre value was significantly below all measures of central tendency.

Recommendations:

1. Correct grade of 24 acres running up ridge to land class 245.

2. Adjust 2013 land appraisal to \$ 86,971
3. Adjust 2013 total appraisal to \$ 111,719
4. Adjust 2014 land appraisal to \$ 86,971
5. Adjust 2014 total appraisal to \$ 110,962

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

d. Map / Parcel: 8-2-L06

Property Owner: Beverly Blount Meneil

Tax Year: 2013

Owner's Contention: Purchased for \$230,000 in 2010. New addition, back deck, sleeping porch & bathroom. Bank appraised in 2012 for \$370,000. Comp sales on street this year both in \$200,000 range. Owner / Declared value \$380,000.

Appraiser Note: The unit price on these parcel's was changed to \$108,372 on 10-23-2013 per BOA decision as a result of sales data.

Determination:

1. Property owner has a house and lot on lot number 6 of "The Village On Lookout" in Cloudland.
2. The house has a grade of 115, a physical of 94% depreciation. The house was built in 1980. The property sold in 2010 for \$250,000.
3. The house sets on 2 acres for a land value of \$300,000. The house value is \$171,364. The house has 3,320 sq. ft. for a price per sq. ft of \$52. The value per acre is \$150,000.
4. Comparables used are all neighbors. The average house value is \$208,610. The Subject is \$171,364. The average sq. ft. of the comparables is 3,224, the subject is 3,320. The average price per sq. ft. of the comps is \$64, the subject is \$52. The average value per acre of the comparables is \$135,648, however it should be \$150,000. This is due to a incorrect ID CLASS on 8-2-L08, having ID CODE 5 instead of 2.
5. Subject is on the low end of the price per sq. ft. scale and is on the high end of the sales price scale at \$75 and the comps being \$45. This could have been from the sales data indicating the land unit price being set at \$108,372 per BOA decision on 10-23-2013.

Recommendation: It is recommended to leave building value at \$171,364 and put land unit price at \$108,372 for 2 acres which would be total land value at \$216,744 for a total FMV at \$388,108 for the 2013 tax year.

Reviewer: Kenny Ledford & Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

VII: COVENANTS:

a. Property Owner: William & Danni Bata & Robert D Langford.

Map / Parcel: 68-53

Tax Year: 2015

Contention: Filing for a new Covenant of 8.67 acres.

Determination:

- 1. This is a new Covenant for 2015.
- 2. Research indicates 10.67 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 8.67 acres would be eligible for the Covenant.
- 3. Visual inspection was done on property (Pictures of property available in file).
- 4. Property map is available in file.

Recommendation: Property owner did not provide relevant records for use of property. Deny Covenant of 8.67 acres per O.C.G.A 48-5-7.4(b) (2).

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

b. **Property Owner: Bonnie Harris**

Map / Parcel: 5-3

Tax Year: 2015

Contention: Filing for New Covenant of 21 acres.

Determination:

- 1. This is a New Covenant for 2015.
- 2. Research indicates that the total acreage is 18 acres. Per O.C.G.A 48-5-7.4 (a)(1) (B) only 14 acres would be eligible for the Covenant. (1 house 1 mobile home)
- 3. Property map is available with file.

Recommendation: Approve new Covenant of 14 acres.

Reviewer Nancy Edgeman

c. **Property Owner: Bonnie Harris**

Map / Parcel: 5-2

Tax Year: 2015

Contention: Filing for New Covenant of 21 acres.

Determination:

- 1. This is a New Covenant for 2015.
- 2. Research indicates that the total acreage is 21 acres.
- 3. Property map is available with file.

Recommendation: Approve new Covenant of 21 acres.

Reviewer Nancy Edgeman

d. **Property Owner: Linda Swanson**

Map / Parcel: 78-80

Tax Year: 2015

Contention: Filing for New Covenant of 221.98 acres.

Determination:

- 1. This is a New Covenant for 2015.
- 2. Research indicates that the total acreage is 221.98 acres.

3. Property map is available with file.

Recommendation: Approve new Covenant of 221.98 acres.

Reviewer Nancy Edgeman

e. Property Owner: Robert G, Charles W, & James T Hurley

Map / Parcel: 29-67

Tax Year: 2015

Contention: Filing for renewal Covenant of 79.00 acres.

Determination:

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 79.00 acres.
- 3. Property map is available with file.

Recommendation: Approve renewal Covenant of 79.00 acres.

Reviewer Nancy Edgeman

f. Property Owner: Betty Hurley Brooks, Wayne G, Charles W, James T Hurley

Map / Parcel: 28-18

Tax Year: 2015

Contention: Filing for renewal Covenant for 131.29 acres.

Determination:

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 133.29 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 131.29 acres would be eligible for the Covenant.
- 3. Property map is available with file.

Recommendation: Approve renewal Covenant of 131.29 acres.

Reviewer Nancy Edgeman

Motion to approve Covenants b-f:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

g. Property Owner: Bobby & Joyce Peppers

Map / Parcel: 42-8

Tax Year: 2015

Contention: Filing for New Covenant for 10.50 acres.

Determination:

- 1. This is a new Covenant for 2015.
- 2. Research indicates that the total acreage is 12.50 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 10.50 acres would be eligible for the Covenant.
- 3. Property map is available with file.

Recommendation: Covenant was filed on April 14, 2014 after the April 1st deadline. I recommend denial of Covenant and recommend property owner file in conjunction with or in lieu of an appeal after receiving assessment notice. Per O.C.G.A 48-5-18: Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close those books on April 1 of each year.

Reviewer Nancy Edgeman

h. Property Owner: Hershell A & Sandra Pruitt
 Map / Parcel: 3-51 & 3-39
 Tax Year: 2015

Contention: Filing for New Covenant for 11.3 acres.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 15.3 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 11.3 acres would be eligible for the Covenant (property has 2 houses).
3. Property map is available with file.

Recommendation: Covenant was filed on April 16, 2014 after the April 1st deadline. I recommend denial of Covenant and recommend property owner file in conjunction with or in lieu of an appeal after receiving assessment notice. Per O.C.G.A 48-5-18 & 48-5-7.4 (j)(1) : Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close those books on April 1 of each year.

Reviewer Nancy Edgeman

i. Property Owner: Hershell Pruitt
 Map / Parcel: 3-31, 3-45, & 3-36
 Tax Year: 2015

Contention: Filing for New Covenant for 26 acres.

Determination:

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 26 acres.
3. Property map is available with file.

Recommendation: Covenant was filed on April 14, 2014 after the April 1st deadline. I recommend denial of Covenant and recommend property owner file in conjunction with or in lieu of an appeal after receiving assessment notice. Per O.C.G.A 48-5-18 & 48-5-7.4 (j)(1) : Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close those books on April 1 of each year

Reviewer Nancy Edgeman

Motion to deny Covenants g-i for filing past April 1, deadline:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

j. Property Owner: Steve & Marie Ayers
 Map / Parcel: 51-1
 Tax Year: 2015

Contention: Filing for a renewal Covenant of 8.00 acres.

Determination:

1. This is a renewal Covenant for 2015.
2. Research indicates 10.00 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 8.00 acres would be eligible for the Covenant.

- 3. Property owner mailed in letter stating his property is used the same as the family farm (The Genevieve McWhorter Revocable Trust) that surrounds his and his wife's property. Mr. Ayers also request the consideration of the 8 acres the same as we did the whole farm. (Letter available in file)
- 4. Property map is available with file.
- 5. Visual inspection was done on property (Pictures of property available in file).

Recommendation: Property owner did not provide relevant records for use of property. Deny Covenant of 8.00 acres per O.C.G.A 48-5-7.4(b)(2) & 48-5-7.4(i)(2)(A) As used in this paragraph, the term "contiguous" means real property within a county that abuts, joins, or touches and has the same undivided common ownership. If an applicant's tract is divided by a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track, then the applicant has, at the time of the initial application, a one-time election to declare the tract as contiguous irrespective of a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track.

Reviewer Nancy Edgeman

Motion to deny Covenant for not providing relevant records:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

k. Owner Name: Chris & Melissa Duncan

Map & Parcel: 46-28-L29 - 3.86 acres

Tax Year: 2015

Owner's Contention: Property owner received Covenant denial letter and submitted letter and a Schedule F (Form 1040) to continue to the Board of Equalization. Mr. Duncan is interested in re-submitting the Covenant application with the Schedule F. Mr. Duncan is also concerned about the current land value and would like to appeal that as well.

Determination:

1. Covenant was denied on 4/8/15 due to property owner not submitting relevant records for less than 10 acres. (Property owner submitted Schedule F after denial)

2. Part of the property is in a flood zone. Property has 3 different soil types Tk, Ck, & ShE (see soil map & soil descriptions in file).

3. Pictures indicate no proof of Bona fide conservation use or no Forestry or logging activity as indicated on Schedule F. (see pictures in file)

Recommendations: I recommend continuing Covenant to the Board of Equalization due to non qualifying conservation use.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

I. Covenant Renewals

Below is a list of 2014 renewal covenants with no response.

Renewal letters were mailed on December 10, 2014.

Map & Parcel	Name
010002000000011000	AKREN JOSEPH & IONA

01000350000012000	BALDWIN MAX RUSSELL JR	TARI LEA
01000630000037000	HEGWOOD LUTHER	
01000630000044000	HEGWOOD LUTHER A &	JOYCE A HEGWOOD
01000630000044L21	HEGWOOD LUTHER A &	JOYCE A
010002100000028000	KIGER LAURA COOK	BOHANNON KIMBERLY COOK
01000800000004000	MCGRAW FRANKIE &	MILDRED
010007300000057000	MCGRAW FRANKLIN	
0100074000000200C	MITCHELL WILLIAM DAVIS	& DIANE SPEARS MITCHELL
010007400000021000	MITCHELL WILLIAM DAVIS	& LINDA DIANE SPEARS
010006700000012000	OWINGS JEFFERY A & LISA	
010001500000061000	PILCHER JOSHUA L &	KAREN
010002800000010000	PLEDGER STEVE	& JILL
010007600000001000	RIGGS LAND LLC	
010007500000029000	RIGGS LAND LLC	
010008100000025000	RIGGS LAND LLC	
010008500000026000	RIGGS LAND LLC	
010008200000012000	RIGGS LAND,LLC.	
01000680000013000D	RIGGS WANDA LEE	RIGGS JASON HOMRICH
010006800000130000	RIGGS WANDA LEE	JASON RIGGS JULIE RIGGS
010001500000091000	SCOTT THOMAS R &	JACQUELINE B
010002900000008000	TURNER EDWARD LAMAR JR	c/o CAROLYN W TURNER
01000680000013000A	WANDA LEE RIGGS 7	JASON RIGGS JULIE RIGGS

Recommendations: Deny Covenants and notify property owners per O.C.G.A 48. Per O.C.G.A 48-5-18 & 48-5-7.4 (j)(1) (See code section in file)

Reviewer: Nancy Edgeman

Motion to accept recommendation to remove Covenants and send letters to property owners:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

m. Covenant Continuations

Below is a list of 2014 Continuation covenants with no response.

Continuation letters were mailed on February 2, 2015.

MAP / PARCEL	GRANTOR	GRANTEE
00001-00000-011-000	ALEXANDER S GLOVER	SAMUEL GRAHAM GLOVER
00005-00000-022-000	ALEXANDER S GLOVER	SAMUEL GRAHAM GLOVER
00064-00000-124-00A	CHARLES JAY MORGAN	KENNETH L HICKS & AIMEE SUZANNE HICKS
00024-00000-059-00A	WILLIAM J FLAMMER	WILLIAM J FLAMMER TRUST
00024-00000-058-000	WILLIAM J FLAMMER	WILLIAM J FLAMMER TRUST
00040-00000-058-00A	EH CHISOLM	KATHY BOND
00037-00000-0TR-008	DONALD BLACKWELL	RODNEY BLACKWELL
00087-00000-009-00E	LISA M PARSONS	THOMAS EDWARD PATTERSON
00085-00000-015-000	PATRICIA SWEATMAN	MARSHAL DEAN BURNETTE
00041-00000-016-T14	BURKHART FARMS NURSERY INC	BBK FARMS LLC
00068-00000-040-000	MARY JACKSON HIGH	ELAINE & WILLIAM CROUCH

Recommendations: Requesting guidance from the Board as to how to process Covenants.

Reviewer: Nancy Edgeman

Motion to send Official breach letters to property owners via registered mail:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

VIII: MISC ITEMS:

a. Map / Parcel: 63-44 & 63-44-LT8

Property Owner: North Ga Forest Products Inc C/O Mac Sawyer

Tax Year: 2001-2014

Owner's Contention: There seems to be duplication in Tax Records on Map and Parcel's 63-44 & 63-44-LT8.

Appraiser's Note: Mr. Sawyer came into the office on Monday the 13th of April to discuss duplications in Tax Records. It appears after research on 63-44 & 63-44-LT8 that these two parcels were duplicated from the years 2001 to 2014. Map and parcel 63-44 was duplication from 2001 to 2002. 63-44-LT8 was duplication from 2001 to 2014. The average land value for 63-44 was \$89,824 being for 52 acres, and the average land value for 63-44-LT8 from 2001 to 2014 was \$29,818 being for 9.85 acres.

Recommendation: It is recommended to delete duplication for 63-44-LT8 for future year and refund for duplication as per ga code would allow and then forward on to the County Commissioner's Office for further refunds.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Tax Year: 2015

Subject: Ratio study of 2014 sales and property tax values:

Determination:

1. Property tax values are not within acceptable range of sales (see 2014 study summary attached).
2. Similar condition existed for prior year 2013 sales and property values (see 2013 study summary attached).

Recommendation:

1. Leave values unchanged for tax year 2015 due to scope of project indicated in 2014 study summary.
2. Plan for adjusting tax value to within acceptable range of sales for tax year 2016.

Reviewer: Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

Mr. Wilson expressed his opinion on the 2016 Digest plan. Mr. Wilson suggested prioritizing the items listed in the plan.

IX: PERSONAL PROPERTY RETURNS:

a. Map & Parcel: 16 PP; IF 57

Owner Name: Traeger Pellet Grills

Tax Year: 2015

Owners Contention: Seeking Freeport Exemption for 2015 in the amount of \$108,650.00.

Type of Asset	Proposed Value
---------------	----------------

Furniture/Fixtures/Machinery/Equipment	\$334,652.00
Taxable Inventory	800.00
Freeport Inventory	<u>108,650.00</u>
Total Return	\$444,102.00

Determination: The 2014 return was:

Furniture/Fixtures/Machinery/Equipment	357,903.00
Taxable Inventory	818.00
Freeport Inventory	<u>79,702.00</u>
Total Return	\$438,423.00

Recommendation: I am recommending the BOA to accept this return.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

Mr. Richter left the meeting.

b. Map & Parcel: Map & Parcel: 16 PP: IF 57
 Owner Name: J P Smith Lumber Company
 Tax Year: 2015

Owners Contention: Owner is asking for economic obsolescence of 40% for Furniture, Fixtures, Machinery and Equipment. The reported total is \$1,157,246.00. With the obsolescence would be a decrease of \$694,347.00 for a total of \$462,898.00. Owner is also requesting Freeport exemption in the amount of \$383,859.00. I have listed below the break down of this account. Also I have the 2014 break down for comparison.

Type of Asset	Proposed Value
Furniture/Fixtures/Machinery/Equipment	\$462,898.00
Taxable Inventory	101,122.00
Freeport Inventory	<u>383,859.00</u>
Total Return	\$947,879.00

Determination: The 2014 return was:

Furniture/Fixtures/Machinery/Equipment	430,335.00
Taxable Inventory	97,010.00
Freeport Inventory	<u>175,926.00</u>
Total Return	\$703,271.00

Mr. Ayers has sent supporting documentation as to why this company should be given the economic obsolescence.

Recommendation: I am recommending the approval of this request.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 Yes & 1 No

c. Map & Parcel: 27 PP: IF 26
 Owner Name: Wire Tech
 Tax Year: 2015

Owners Contention: Seeking Freeport Exemption for 2015 in the amount of \$1,143,758.00. Below is a comparison of 2015 and 2014.

Type of Asset	Proposed Value
Furniture/Fixtures/Machinery/Equipment	\$794,455.00
Taxable Inventory	0.00
Freeport Inventory	<u>1,143,758.00</u>
<hr/>	
	Total Return \$1,938,213.00

Determination: The 2014 return was:

Furniture/Fixtures/Machinery/Equipment	519,109.00
Taxable Inventory	0.00
Freeport Inventory	<u>1,223,743.00</u>
<hr/>	
	Total Return \$1,742,851.00

Recommendation: I am recommending the BOA approve this request for Freeport.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

Roger Jones presented the following item to the Board not on the Agenda:

Property: 25--59 acc bldg #1 (1987 14x66 BellCrest mobile home)

Appellant: CRABB, PAMELA

Year: 2014

Contentions: Appellant contends the home she is being billed on is not hers.

Determination:

1. The value under contention is \$ 10,944.
2. The contention is ownership of a 14x66 manufactured home located at 8940 Highway 337.
 - a. The Appellant claims this home is not hers.
 - b. Mr. James Spurgeon claims the home.
3. There has been a mobile home account in the Appellant's name on the Chattooga digest since 1996. It has no delinquent bills.
 - a. There is a current, active title on a mobile home in the Appellant's name.
 - b. The Appellant claims the home has been incorporated into a structure on an adjacent parcel of land.

Recommendations:

1. Void the 2015 manufactured home bill on this account.
2. Authorize an Error and Release on this account setting the value of the home to - 0 - for tax years 2014 to 2012.
3. Authorize an Error and Addition in the name of James D Spurgeon for tax years 2013 to 2015.

Motion to accept recommendation:

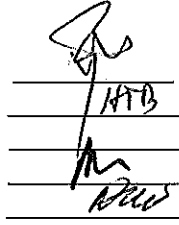
Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Meeting adjourned at 10:33 a.m.

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



Handwritten signatures of the five board members, each written over a horizontal line. The signatures are: William M. Barker (top), Hugh T. Bohanon Sr. (second line), Gwyn W. Crabtree (third line), Richard L. Richter (fourth line), and Doug L. Wilson (bottom line).

Chattooga County
Board of Tax Assessors
Meeting of April 22, 2015
