

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 10, 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 @ 9:07 a.m.

Mr. Bohanon opened the meeting at 9:07 AM as acting Chairman. Mr. Barker joined the meeting at 9:15 AM.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes June 3, 2015 & May 27, 2015 (needs Mrs. Crabtree's signature)

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The BOA acknowledged receiving checks

b. Emails:

1. GA department of Revenue – MVD – 2015-01-HB 170
2. Notary Training
3. 2015 Digest
4. Preliminary 2015 digest numbers

Mr. Barrett discussed the numbers with the Board. Mr. Wilson inquired about where Mohawk falls. Mr. Barrett responded he would research the information.

The BOA acknowledged receiving email

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

The BOA acknowledged that email was received

- a. Total 2013 Certified to the Board of Equalization – 62
Cases Settled – 59
Hearings Scheduled – 3
Pending cases – 4
- b. Total 2014 Certified to the Board of Equalization – 53
Cases Settled – 52
Hearings Scheduled – 0
Pending cases – 1
- c. Total 2015 Certified to the Board of Equalization – 2
Cases Settled – 0
Hearings Scheduled – 0

Pending cases -2

d. Total TAVT 2013-2015 Certified to the Board of Equalization - 35
Cases Settled - 34
Hearings Scheduled - 1
Pending cases - 1

The Board acknowledged there are 3 hearing scheduled at this time.

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

Mr. Barrett Stated we are working the 2015 appeals and getting ready for the 2016 tax year.

Mr. Barrett suggested the Preliminary Digest numbers be released to the School Board. Motion was made by Mr. Bohanon, Seconded by Mr. Richter, and all that were present voted in favor.

NEW BUSINESS:

V. Appeals:

2014 Appeals taken: 171
 Total appeals reviewed Board: 171
 Pending appeals: 0
 Closed: 160

Includes Motor Vehicle Appeals
Appeal count through 6/8/2015

2015 Appeals taken: 44
 Total appeals reviewed Board: 20
 Pending appeals: 24
 Closed: 2
 Includes Motor Vehicle Appeals
Appeal count through 6/8/2015

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

VI. APPEALS:

a. Map & Parcel: 28-15
 Owner Name: Hurley, James Timothy
 Tax Year: 2015

Owner's Contention: Property value should be lowered, the house on property is a liability not an asset.

Determination:

Property Visit 6/1/2015:

1. The property location is 1237 Fish Hatchery Rd, off Hwy. 48 in Summerville with 10 acres and good access.
2. The land value is currently \$39,900 a value per acre of \$3,990 and accessory value of \$725.
3. The improvement value for an area of 1,268 sq. ft. is \$12,506 or \$9.86 per sq. ft. with an 80 grade and 32 physical.

4. Observation of the condition of this house indicates that the cost to salvage anything and the labor involved would likely outweigh the value even with \$5 per sq. ft. being applied.
5. As indicated in photos of the property, the condition of this house does not really fit a physical of possible comparables.
6. There is extensive damage inside and out, roof is old and deteriorating, some of the windows are missing or falling out and the ceilings show signs of leaking.
7. The house siding is asbestos and the front porch awning is not supported and is falling in.
8. The inside shows signs of termites and in the front bedroom termites are destroying the walls down into the floor completely through to the crawl space.
9. Some flooring and lumber in walls may be sound and salvageable; however it is hard to determine how much and would probably not be easily picked through.
10. Applying \$5 per sq. ft. would apply a value of approximately \$6,340.
 - a. At least two local estimates of demolition indicate a cost of \$5,500 and \$6,000.
 - b. With this house having asbestos siding, the idea of a do-it yourself demolition is not as likely or as cost effective as just paying a crew to do the entire project.
11. Applying a sound value may be more in line with taking into consideration the cost to tear down/remove the house versus what's salvageable.

Recommendation:

1. Suggesting \$0 sound value due to the cost to demolish being estimated so close to the outcome of assessed value if \$5 per sq. ft. were applied.
2. Suggesting the land and the accessory value remain as notified resulting in a total fair market value of \$40,625.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

b. Map & Parcel: 47-131-B

Owner Name: Chance, John and Debra

Tax Year: 2015

Owner's Contention: This has been a yearly thing. Our property is not worth the value you state (every year) because of severe settling issues with our house. We spent \$20,000 to repair this issue with no good results. Property Owner's declared value is \$63,500.

Determination:

1. The Board of Assessor's decision October 29, 2014 resulted in an obsolescence of 70% applied to house and land.
2. The Board approved refund for tax year 2013 and a bill correction approved for tax year 2014.
3. The record was not changed in future year resulting in the value reverting back and the 70% change not being reflected for tax year 2015.
4. According to prior Board decision the 70% obsolescence was intended to be applied indefinitely.
5. This results in a total fair market value of \$70,088.

Recommendation:

1. Correct the obsolescence indefinitely in tax records to 70% for the improvement and the land resulting in a total fair market value of \$70,088.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

c. Map & Parcel: 9-13-A01
 Owner Name: Ralph E. Bucci
 Tax Year: 2015

Owners Contention: "see attached letter"

Determination: Subject house located on 5 acres on Carter Road has a value of \$44,819.00 with a grade of 85 with 1084 sq ft for a value per sq ft of \$49.00. This house was purchased in 2013 as a foreclosure for \$32,255.00 which included the house and 5 acres. House had been vacant for approximately 3+ years prior to the 2013 purchase. The house was vandalized during this time with wiring being striped from the house, plumbing and plumbing fixtures removed; central heat/air unit stolen along with the above ground swimming pool. At present there is no water to the property since the water lines have not been run as far out as this property and there is also no well. He gets water from his neighbor's well. He does have estimates to put in a well ranging from \$10,000 to \$12,000 with no guarantee. Owner has put in window air conditioners and a gas heater, re-plumbed the bathroom and kitchen and installed new fixtures.

The neighborhood properties have an average of 4.52 acres with average grade of 88, average house value of \$41,831.00 average sq ft of 1103 for an average value per sq ft of \$38.00.

The comparables have an average of 1.15 acres with average grade of 87 average house value of \$33,729.00 average sq ft of 1030 for an average value per sq ft of \$33.00.

The overall averages show subject house has 1.68 acres more than the neighborhood and comps, subject is 1 grade above the average neighborhood and comps, subject house is \$7,039.00 above the average of the neighborhood and comps and subject is \$6.00 per sq ft above the average of the neighborhood and comps.

Recommendation: I am recommending lowering the value of subject house to the average of the neighborhood and comps which is \$37,780.00 which will bring the value per sq ft to \$34.86 which is more in line with the neighborhood and comps and leaving the land value as it is at \$21,945.00 for a TFMV of \$59,725.00..

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Map & Parcel: 15 75
 Owner Name: Phillip Wright
 Tax Year: 2015

Owners Contention: "Land value too high"

Determination: Subject property is located at 1125 Blowing Springs Rd off 337 in Menlo. There is 32.41 acres with an auxiliary building and a house. Subject property is currently under the conservation covenant which will expire in 2016. The property was purchased in 1992 with no purchase price available. There are 32.41 acres with a land value of \$48,038.00 for a value per acre of \$1,482.00. Neighborhood land has an average of 36.27 acres with a value of \$67,658.00 for an average of \$1,866.00 per acre. The comparable land has an average of 33.02 acres with an average land value of \$65,498.00 for an average of \$1,994.00 per acre. All of these properties are also under the conservation covenant.

Recommendation: The subject land seems to be under valued instead of being too high according to the neighborhood and comparable land. My recommendation is to increase the subject land value to

\$62,500.00 which will give a value per acre of \$1,928.00 which will bring the subject more in line with the neighborhood and comps.

Reviewers Signature: Cindy Finster

Motion to accept recommendation for 2016 and leave 2015 as is:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

f. Map/Parcel: S38-8

Property Owner: James L Bartlett

Tax Year: 2015

Contention: Dwelling was removed in September of 2014. No structures on property.

Appraiser Notes: The Owner stated his building was removed when the building was removed on the lot beside him. (New Taco Bell site S38-9 see Map from 10-23-2012 in file)

Determination:

1. Property had dwelling on 10/23/2012 (see Google map)
2. While visiting the property on June 3, 2015 it was determined the property does not have a dwelling.
3. We have no way of knowing and no pictures of the property to show whether the building was on the property on January 1, 2015 other than the property owners' word.

Recommendation: Remove building from our records for 2015 and issue a new Assessment notice. The building has been removed for 2016 tax year.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. c. Property Owner: Emma Gladys Powell

Map & Parcel: S32-86A

Tax Year: 2015

Contention: Tandra Davis filed an appeal and claims she has a legal interest in the property and Homestead Exemption was removed in Error

Determination:

1. Emma Powell was receiving age 65 exemptions in 2005 & 2006
2. Emma Powell passed away on April 2, 2005
3. No exemption was on the property in 2007.
4. In 2008 a single homestead exemption was placed on the account (no info or application found)
5. When Tandra Davis received the 2015 Assessment notice she noticed the exemptions had been removed.
6. During research from the Clerk of Courts I found no deed showing Tandra Davis has an interest in the property.
7. During research at the Probate Courts office there were no records that a will or executorship had been filed on behalf of Emma Powell's property.

Recommendation: Since Tandra Davis does not have evidence of a legal interest in the property the appeal is not valid. I recommend notifying Ms. Davis until she can prove she has a legal interest she is not eligible for homestead exemptions or has any appeal rights.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

h. Map / Parcel: 58-20

Property Owner: Clinton Agnew

Tax Year: 2015

Owner's Contention: Taxed on to many acres. See plat attached. Also deeded portion of land to corporation.

Appraiser Note: After deed and plat research, it was determined that Mr. Agnew has been over taxed back to 2007. The map and parcel has been taxed at 158.52 acres and should have been taxed on 142.61 acres. This tract is under the covenant and should have two acres deducted for a total of 140.61 under covenant. The parcel had been taxed at 157 acres under covenant. There was also a access factor of no access and this parcel should have good access.

Recommendation: It is recommended correct acreage and access factor for future year, and apply for refunds as far back as Ga Law allows and forward on to County Commissioners Office for any refunds applicable prior to the years beyond what Ga Law allows our Office.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

VII: COVENANTS:

a. Map/Parcel: 35-7, 35-7A, 35-7B, & 35-7C

Property Owner: Teresa Espinoza

Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal for 4 adjoining properties.

Determination:

1. Covenant was filed on June 5, 2015 for 15.24 acres of agricultural use property.
2. Research indicates a house and a mobile home on the property. The total acreage is 19.24 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 15.24 acres will remain in the covenant.
3. Property map is available with file.

Recommendation: Approve new covenant of 15.24 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

b. Map/Parcel: 24-32

Property Owner: William J & Joan Womack Flammer Revocable living trust

Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 775.72 acres.

Determination:

1. This is a continuation of original Covenant beginning in 2006.
2. Research indicates that property is 600 acres of timber land & 175.72 acres of Agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant continuation for 600 acres of timber land and 175.72 acres of Agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

c. Map/Parcel: 24-59A, 54T-18, & 24.58

Property Owner: William J & Joan Womack Flammer Revocable living trust

Tax Year: 2015

Contention: Filing for continuation for existing Covenant of 38.33 acres.

Determination:

1. This is a continuation of original Covenant beginning in 2012.
2. Research indicates that property is 38.33 acres of timber land.
3. Property map is available with file.

Recommendation: Approve Covenant continuation for 38.33 acres of timber land.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

VIII. MISC ITEMS:

a. Subject: Operating Utilities Intellifiber

During the process of checking the Public Utilities for payments I noticed Intellifiber Networks had an outstanding 2014 bill. Further research showed the Department of Revenue had not returned a value for Intellifiber Networks.

I contacted Mike Chatmon with the Department of Revenue and was told Intellifiber Networks operates under Windstream now.

The next day the Commissioners office received an email from Traci Champion, Property Analyst with Duff & Phelps LLC requesting the account be removed or deleted.

Recommendation: I recommend sending an Error & Release form to the Tax Commissioners office for the 2014 tax year and delete the account for 2015.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Re: Access factors for limited and no access in market area 5

During a field review of parcel 13-7 (Pless); I found that the access factor was recorded as limited. The parcel should have had good access. Upon making this change I discovered that limited access had a higher factor than good. The limited factor is 4.000 and the good factor is 3.10.

After consulting with Kenny on this issue we determined there was an error in the assessor record. The limited factor should be 1.89 and the no access factor is 1.01 and should be 1.10.

According to the report created by Kenny Ledford correcting these factors will affect 8 parcels; 3 with no access and 5 with limited access. The no access factor will increase from 1.01 to 1.10. The limited access factor will decrease from 4.00 to 1.89.

The board's recommendation on making these changes and what tax years to apply them to is requested.

Reviewer: Randy Espy

Motion to apply changes to the 2016 tax year:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

IX. INVOICES:

1. Summerville Tire and Alignment – Work order # W-304738 – Date June 4, 2015 – Amount \$113.49.

The BOA reviewed, approved, and signed





The Board discussed the Assessor's office vehicles and repairs needed. Mr. Barrett was instructed by the Board to contact the Commissioners office about possibly getting another vehicle. Mr. Barrett was also instructed to price magnetic signs for use of personal vehicles.

Mr. Bohanon discussed some of the changes with Veterans Exemptions that were discussed during CAVEAT.

Mr. Barker requested the County car be delivered to his house before Saturday for his class next week.

Motion was made by Mr. Wilson for no meeting to be held Wednesday, June 17, 2015 due to lack of attendance, Seconded by Mr. Bohanon, and all that were present voted in favor.

Meeting adjourned at 10:22 a.m.

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