

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of March 4, 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 @ 9:07 a.m.

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes February 25, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Checks

The BOA acknowledged receiving

a. Emails:

1. ACCG legislative update

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 – 52  
Cases Settled – 51  
Hearings Scheduled – 1  
Pending cases – 1

b. Total 2014 Certified to the Board of Equalization – 30  
Cases Settled – 25  
Hearings Scheduled – 2  
Pending cases – 5

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

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 explained he is working on the sales analysis and should have some numbers for the Board next week.

**NEW BUSINESS:****V. Appeals:****2013 Appeals taken:** 197 (13 TAVT)

Total appeals reviewed Board: 165

Pending appeals: 32

Closed: 149

Includes Motor Vehicle Appeals

**Appeal count through 03/3/2015****2014 Appeals taken:** 172

Total appeals reviewed Board: 138

Pending appeals: 34

Closed: 102

**Includes Motor Vehicle Appeals****Appeal count through 03/2/2015**

Weekly updates and daily status kept for the 2013 &amp; 2014 appeal log by Nancy Edgeman.

Thee Board acknowledged

**VI. APPEALS:**

a. Map / Parcel: P08-4

Property Owner: Ethan Blake Jones

Tax Year: 2014

**Owner's Contention:** House has not been cared for, is in much diminished state, and needs to be revalued.**Appraiser's Note:** After a field visit to property it was determined that the house is in need of repairs. The roof is in need of repair on the North West corner and along the back side of the house.**Determination:**

1) Property is located on Roberts Street off of Highway 27 in Pennville.

2) House has a grade of 100 a physical depreciation of 66%. House was built in 1963 and has a square footage of 1,274 sq. ft. The house is valued at \$30,305 that sits on 1.17 acres of land valued at \$8,955. There were accessory buildings valued at \$300 for a total FMV of \$39,560. The building has a price per sq. ft of \$24.

3) After field visit and making adjustments to building for damage on roof the house physical depreciation would drop to 52% resulting in the house value dropping to \$23,876. The land would stay the same at \$8,955 and the accessory buildings value would be removed being \$300 to \$0. The accessory buildings are gone. This would result in a FMV of \$32,831.

**Recommendation:** It is recommended to put FMV at \$32,831 for future year and do bill correction and or apply refund for 2014 tax year if applicable.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion:** Mr. Bohanon**Second:** Mr. Wilson**Vote:** Allb. **OWNER:** Gordon, Joseph & Cynthia**MAP/PARCEL:** 75-L01**TAX YEAR:** 2014

**Owner's contention:** We appeal to the county board of equalization with appeal to the superior court on this date of August 30, 2014 in writing. From Joseph and Cynthia Gordon, 1385 Knox Bridge Hwy., White, GA 30184. Property ID# 75-L01, Acct# 231850-010, 10.51 acres.

**Determination:**

1. The subject property is 10.51 acres located on Hwy. 27 valued at \$76,880 for a price per acre of \$7,315.
2. The subject property originally 15.52 acres was purchased in 2002 for \$126,500 then later split off 10.51 acres valued at \$76,880 according to the 2014 assessment notice.
3. Deed research confirms no liens, easements or restrictions.
4. There are no existing judgments or pending litigation and no hidden conditions or soil contamination.
5. The subject property has all amenities as well as building and zoning being applicable.
6. According to maps and research approximately 3.4 acres of subject property is located within the flood zone running along the back side of the property adjacent to the creek.
7. The property owner submitted an appraisal completed by Hunt and Associates which suggests a land value of \$43,500.
8. The sales study completed by Hunt and Associates lists older sales in Chattooga County and includes sales in Floyd County.
9. A sales comparison study does not apply without enough recent supporting sales data in the same area of the subject.
10. A neighborhood comparison study was completed and possible flood zone issues and soil differences were researched.
11. The highest and best use of the subject and surrounding properties may be agricultural and/or residential.
12. According to the study the subject falls in line exactly with neighborhood properties all valued at \$76,880 per acre with no change in value from the previous tax year.
13. The subject property has not been entered into a covenant contract.

**Recommendation:**

- 1) Leave subject property value at \$76,880 as notified for tax year 2014.

**Reviewer Wanda Brown**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

**c. Map & Parcel: 75-L01-B**

**Owner Name: Gordon, Joseph**

**Tax Year: 2014**

**Owner's Contention:** We appeal to the County Board of Equalization with appeal to the Superior Court on this date of August 30, 2004 in writing from Joseph P. and Cynthia Gordon; 1385 Knox Bridge Hwy; White, GA 30184. Property I.D. #75-L01-B. acct # 231788010, acreage .71(has wrong mailing address).

This current year value is \$134,477 is too high and over valued. I built this house and it was only \$85,000 I think it should be \$95,000 or \$100,000 I would sell it for that. We are retired you are killing us. Please stop.

**Determination:**

1. The subject improvement value for tax year 2014 is \$129,010, a \$57 price per sq. ft. value for a 110 grade house built in 2003.
2. The subject falls within range toward the lower end of the study of 2013 sales with the median price per sq.ft. at \$62.
3. The study indicates being inclined to lean toward the 110 grades as comparables due to the median including 105 grade houses with no 115 grade sales data available.
4. According to physicals, maintenance status and construction type the subject is closely related to all comparables in the study.
5. According to tax records and research the improvement value did not increase from the previous tax year.

**Recommendation:**

Requesting the improvement value remain set at \$129,010 as notified for tax year 2014.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

d. OWNER: McCleskey, Carl and Betsy

MAP/PARCEL: 6-26

TAX YEAR: 2014

**Owner's contention:** Appealing property value

**Determination:**

1. For tax year 2013 the V6 values total to \$14,313 then in tax year 2014 the V6 values increase to total \$69,521 after a property visit on June 17, 2014 resulting in accessory additions to tax records.
2. For tax year 2013 the V5 (land values) total \$545,784 for 804.45 acres, then in tax year 2014 the V5 values increased to \$669,600 as a result of the property owner requesting the following map/parcels be combined and as otherwise stated on the 2014 assessment notice:
  - a. Map/parcels: 6-26; 1-5; 6-24B; and 5-20F adjusting the acreage to 973.18 in tax year 2014
  - b. The 2014 assessment notice indicates a change in value due to:
    - i. 150 BLD: Main building added to account
    - ii. 451 ACC: Change or correction in outbuilding size
    - iii. 450 ACC: Outbuilding(s) added to account
    - iv. 160 BLD: Quality reclassified
    - v. 001 Chattooga County Annual Notice of Assessment
    - vi. 071 CUVA: Department of Revenue adjusted/updated covenant values
    - vii. 028 REVAL: Account adjusted to current market
3. According to tax records the property was visited on June 17, 2014 and the following adjustments were made:
  - a. Added new home being built – 65% complete (Photos on file of house in progress)

- b. Verified all accessory buildings updating tax records to include all buildings, lean-to's, shops, shed's, etc. (Photos are on file of all accessories)
4. An A1 value was added to the account for tax year 2014 for the new house for a 65% completion value of \$87,750.
  5. According to 100% completed houses that sold in 2013 with similar grades and physicals to the subject the median assessed value is \$206,990 with a median price per sq. ft. of \$62.
    - a. This would indicate that the subject of 65% completion valued at \$87,750 then adding the remaining 35% of approximately \$72,415 based on percentage of median value \$206,990; the subject then at \$169,978 falls below median range.
    - b. This of course is only based on standard completion as there is no way of exact calculations until the house is 100% complete.
  6. Records indicate that 970.87 acres are currently in covenant contract.
  7. A neighborhood comparison reveals to similar size properties in the same area that are valued much higher for fewer acres than the subject property.
    - a. Map 5-20 adjoining the subject property is valued at \$1,154,633 for 668.25 acres.

**Recommendation:**

1. Based on the field representative's data and the updates to the 2014 property record; the property improvement values should remain as notified for a total improvement value of \$167,084.
2. Based on the land evaluation and the acreage corrections the land value should remain as notified for a total property value of \$838,187 for tax year 2014.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VII: COVENANTS:**

- a. Property Owner: Reba H & George F Tolbert  
Map / Parcel: 9-28  
Tax Year: 2015

**Contention: Filing for new Covenant 46 acres of agriculture land.**

**Determination:**

1. This is a New Covenant for 2015.
  2. Research indicates that the total acreage is 48 , Per O.C.G.A 48-5-7.4 (a)
- (1) (B) 46 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve new Covenant of 46 acres of agriculture land.**

**Reviewer Nancy Edgeman**

- b. Property Owner: Dale, Dale II, & Wanda Williams  
Map / Parcel: 19-41  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 170.50 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 170.50
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 170.50 acres of agriculture land.  
**Reviewer Nancy Edgeman**

c. Property Owner: Jack Hamilton Brewer  
 Map / Parcel: 40-114  
 Tax Year: 2015

**Contention: Filing for renewal Covenant of 84 acres of Agriculture land.**  
**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 86, Per O.C.G.A 48-5-7.4 (a) (1) (B) 84 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 84 acres of agriculture land.  
**Reviewer Nancy Edgeman**

d. Property Owner: Lyndon K Wilson Sr  
 Map / Parcel: 13-53  
 Tax Year: 2015

**Contention: Filing for New Covenant of 13.10 acres of Agriculture land.**  
**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 13.10
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 13.10 acres of agriculture land.  
**Reviewer Nancy Edgeman**

e. Property Owner: Robert Woodcock  
 Map / Parcel: 5-15  
 Tax Year: 2015

**Contention: Filing for New Covenant of 50.00 acres of Agriculture land.**  
**Determination:**

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 58.30
3. Property map is available with file.

**Recommendation:** Approve new Covenant of 50.00 acres of agriculture land.  
**Reviewer Nancy Edgeman**

f. Property Owner: Dale Williams II  
 Map / Parcel: 30-12A  
 Tax Year: 2015

**Contention: Filing for New Covenant of 31.39 acres of Agriculture land.**  
**Determination:**

1. This is a new Covenant for 2015.

- 2. Research indicates that the total acreage is 33.39, Per O.C.G.A 48-5-7.4 (a) (1) (B) 84 acres will remain in the covenant as agriculture.
- 3. Property map is available with file.

**Recommendation:** Approve new Covenant of 31.39 acres of agriculture land.  
**Reviewer Nancy Edgeman**  
 Motion to approve Covenants a-f:  
 Motion: Mr. Wilson  
 Second: Mr. Bohanon  
 Vote: All

**IX: INVOICES:**


**a. IAAO Membership dues for Leonard Barrett, Final Notice, Amount \$175.00**  
**Board reviewed, approved, & signed**

Mr. Wilson questioned Mr. Jones on the status of the mobile home appeals and Mr. Jones responded that he has 3 to 4 remaining for 2014.

Mr. Bohanon stated if the office does 8 appeals weekly that we can have them complete in May of 2015. Mr. Bohanon also stated he is happy with the appeal status.

Meeting adjourned at 9:58 am

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

  
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