

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 8, 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 @ 9:05 a.m. by Mr. Bohanon as acting Chairman; Mr. Barker joined the meeting at 9:10 a.m.

APPOINTMENTS: David Daniel 9:30 a.m. – Mr. Daniel joined the meeting at 9:25 a.m.
The board discussed Mr. Daniels concerns about his property value increasing. Mr. Daniels stated he just didn't understand the process. Mr. Daniel was advised to file a return in January or an appeal after receiving his assessment notice for the 2016 tax year.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 1, 2015. Minutes for May 27, 2015 (needs Mrs. Crabtree's signature)

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The BOA acknowledged receiving

b. Emails:

1. 2016 Projected Budget
2. Timber regulations July 21-23 2015
3. EMV Regulatory change
4. Weekly BOEQ report summary
5. Chattooga 2014 Sales Ratio Study

Mr. Barrett explained to the Board why the Department of Revenue uses the Aggregate instead of the Median for the sales ratio study.

6. Continuing Education

Motion was made by Mr. Richter for Roger Jones and Leonard Barrett to attend the course that's offered in Dalton July 20-24 2015, Seconded by Mr. Wilson, All that were present voted in favor.

7. Cook & Connelly, LLC records request

The Board instructed sending the information for the 2015 appeals that have been processed to Cook & Connelly's office and notifying them the remaining appeal information will be sent as it is processed to the Board of Assessors.

8. Combine property request

Motion was made by Mr. Wilson to notify the property owner the property cannot be combined due to appeal deadline has past for the 2016 tax year, Seconded by Mr. Richter, all that were present voted in favor.

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 – 63**
Cases Settled – 61
Hearings Scheduled – 0
Pending cases – 2
- 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 – 1
Hearings Scheduled – 0
Pending cases – 16
- d. **Total TAVT 2013-2015 Certified to the Board of Equalization – 36**
Cases Settled – 36
Hearings Scheduled – 0
Pending cases – 0

The Board acknowledged there are 0 hearing scheduled at this time.

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

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 7/6/2015

2015 Appeals taken: 89 (including 6 late appeals)
 Total appeals reviewed Board: 69
 Pending appeals: 20
 Closed: 38
 Includes Motor Vehicle Appeals
Appeal count through 7/6/2015

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

VI. APPEALS:

a. Map & Parcel: 40A--8
 Appellant: RAMSEY, WILLIAM D
 Tax Year: 2015

Contention: VALUE IS TOO HIGH

1. The value under consideration is \$ 203,320.
 - a. Parcel was combined with 40A--8-A as part of 2013 & 2014 appeals.
 - b. Total value for these years was set at \$ 164,886.

2. For 2015 two new accessory buildings were added to this account.
 - a. A 1,680 SQFT garage (60x28) appraised at \$ 33,531.
 - b. A 476 SQFT breezeway / open porch (17x28) appraised at \$ 4,903.

3. 2015 value breakdown:

a. House	-	\$ 130,947
b. Land	-	\$ 33,939
c. Garage	-	\$ 33,531
d. Breezeway/Porch	-	\$ 4,903

4. In talking with the Appellant at the time of filing, and several times since, his major contentions concern:
 - a. The number of acres.
 - b. The "per acre" value of his land
 - c. The value of the garage
 - d. The value of the breezeway/porch

Determination:

1. Number of acres: Acres of Record = 10.65; Appellant's estimate of acres = 6.75
 - a. Appellant reports:
 - He has measured the property and that his resulting calculation of acreage is accurate.
 - That is the county is not deducting sufficient acreage for the right-of-way of Oak Grove Road.
 - b. The issue of total acreage was examined by the Board of Assessors for the 2013 & 2014 appeals. There has been no change in that situation that warrants any further consideration by the Board.

2. The "per acre" value of his land
 - a. Overall value per acre \$3,187, broken down as –
 - 6.30 acres @ \$ 3,990 / acre
 - 3.90 acres @ \$ 1,932 / acre (floodplain allowance)
 - 0.45 acres @ \$ 2,813 / acre (lack of utility allowance)
 - b. In particular, the Appellant request that the value of his land be compared with the following parcels:
 - 40A-25 3.05 acres @ \$ 1,125 / acre
 - 40A-27 5.43 acres @ \$ 1,088 / acre
 - 40A-11 1.92 acres @ \$ 1,500 / acre

- 40A- 2 4.00 acres @ \$ 1,500 / acre

c. These properties were still being valued at the \$1,000 to \$2,500 per acre put on most parcels comprising what is now map 40A in 1990. As of 06/29/2015 there were still 13 such properties remaining in map 40A. These 13 have been put on the standard schedule for 2016. Proposed 2016 values for the 4 comps are then:

- 40A-25 3.05 acres @ \$ 3,456 / acre
- 40A-27 5.43 acres @ \$ 4,620 / acre
- 40A-11 1.92 acres @ \$ 1,778 / acre (this is a "no access" tract)
- 40A- 2 4.00 acres @ \$ 4,620 / acre.

3. The value of the 3 car garage and porch / breezeway

a. The garage is valued at \$ 19.96 / SQFT for 1,680 SQFT or \$ 33,531

- There are 91 stand alone garages, grades 90 and above, listed on the 2015 Chattooga Digest.
- On average, they are valued at \$ 20.14 / SQFT
- The median per SQFT value of these 91 garages is \$ 20.36
- Rank ordered by total value, this garage ranks #2 out of 91
- Rank ordered by size, this garage ranks #4 out of 91
 - Mean living area of *dwelling*s 2015 digest - 1,492 SQFT
 - Median living area of *dwelling*s 2015 digest - 1,353 SQFT

b. The breezeway / open porch is valued at \$ 10.30 / SQFT for 473 SQFT or \$ 4,903.

- There are 19 of these code "F7" accessories graded 90 and above and with areas in excess of 199 SQFT
 - On average, they are valued at \$ 9.56 / SQFT
 - The median per SQFT value of these 19 structures is \$ 9.80.
 - Rank ordered by total value, this structure ranks #3 out of 19.
 - Rank ordered by size, this structure ranks #4 out of 19.

Summary:

1. 2015 Value change is not in violation of OCGA § 48-5-299(c).
2. Value of the house, land, and existing buildings was not changed or altered.
3. The only change in value for 2015 concerns the addition of improvements which were not included in the 2014 assessment notice and were not part of that appeal.
4. There is no ready market for the type of improvements added, however they do not appear to be excessively appraised in relation to similar type improvements on the 2015 digest

Recommendations:

Leave the value of this property at \$ 203,320 for the 2015 tax year.

Reviewer: Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel: 50C-36

Owner Name: Hardiman, Alfred Jr.

Tax Year: 2015

Appraiser notes: Subject is a 110 grade brick veneer home with 4195 sq. ft. living space built in 1974.

Owner's Contention: Value

Determination:

1. Equity study of 6 comparable properties indicates subject's per sf value of \$44.23 is above the median of \$43.99; a difference of 24 cents. The subject's value is below the average of \$45.30. The range of comparable values is \$41.07 to \$51.36. The subject's per sf value of \$44.23 is well below the adjusted comparable value of \$51.68.
2. Sales study indicates subject's per sf value of \$44 is below the median sales price per sf of \$52 and below the average of \$69. The subject's value is also below the median tax value of the 9 comparables which is \$50 per sf.
3. A field visit and interior inspection on 6/30/2015 revealed some damage to the home with some details provided by homeowner.
 - Great room damage consisting of leaking skylights with damage to ceiling and the floor and subfloor with extensive damage. The owner states that this room floods often.
 - There is some damage visible in the basement; consisting of some stained or missing ceiling tiles and some sheetrock damage in a bathroom. The owner states that water comes in front of house and travels along joists to point of damaged ceiling tiles. The inspection performed was inconclusive as to the source of water. It seems that damaged ceiling tiles are concentrated around areas with plumbing in the joists.
 - Some exterior damage exist; consisting of a few places where brick veneer is cracked, a few places where brick is stained; which looks to be efflorescence or water stain. There is also some light damage to the front door and door frame. There is 2 places where the gutter is pulled away from the house; one of which has pulled the fascia board away also. It looks as if water could enter the eaves at this point.
4. A field visit and interior inspection revealed an incorrect bathroom and fixture count and an unrecorded patio that will be added to the record for tax year 2016.
5. This property is currently recorded with a TFMV of \$207,861. The current tax value of the property is \$182,369 due to BOEQ decision on 2013 appeal.
6. An estimate of repairs to correct most of the issues with this home was researched. An estimate of repairs including gutter install, wood fascia install, basement waterproofing roofing installation, underlayment install, linoleum install, drywall repair and flooring removal was estimated at \$33,501 to \$47,648. There are probably some other repairs necessary that are not included in this estimate.
7. Adjusting the physical on record to 60% reduces the value of the home to \$144,584. This change would provide for a reduction in value of home equivalent to mid range cost of repairs. Adjusting the physical on record to 57% reduces the value of the home to \$137,354. This change would provide for a reduction in value of home equivalent to top of range for cost of repairs.

Recommendations: I recommend setting the physical condition of this home at 60. This change would reduce the TFMV from \$207,861 to approximately \$166,895. A reduction in value of \$40,966. I recommend tagging the property to check the condition in 2016.

Reviewer: Randy Espy

Motion to leave value at boeq lock value of \$182,369:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. Owner: Hurley Fay & Sue
 Map/Parcel: S28-4
 Year: 2015

Contention: Appealing value and uniformity

Determination:

1. The subject property is 5.44 acres of unimproved commercial property valued at \$309,239 or \$56,845 per acre and with 455 front feet of display area its \$679.65 per front ft.
2. The side off Bellah Ave at an angle is clear and wooded and dry even though the flood plain comes up to the road beside the subject. The topography maps indicate the subject having the same soil type and class as neighboring properties included in the study.
3. The back portion is partially wooded and has a creek that runs through it with a large creek bank with some marsh like areas around the outline of the property.
4. Also on the Bellah Ave side the property runs up to Henley Drive and the creek bank runs across the backside of the property to the motel and Ingles shopping center adjoining on the other side.
5. The front section and the side adjoining the shopping center is mostly wooded and flat with the same soil type as the adjoining property with large improvements and businesses.
6. All commercial sales in 2014 inside the city limits of Summerville in the same proximity as the subject have a median sales price of \$205,000 and a median front ft. value of \$824.
7. The market study indicates that three of the closest related sales improved and unimproved range from \$55,000 to \$225,000 with the one unimproved property of 1.67 acres selling for \$225,000 or \$134,731 per acre.
8. The neighborhood study of unimproved comparisons indicates a range from \$40,670 per acre to \$240,000 per acre and median price per front foot of \$374.
9. The subject falls within range at the lower end from the price per acre perspective and above range from the price per front ft. perspective.
10. The subject comparisons on the same side of the street with same topography and soil are valued higher per acre than the subject which usually is the case as different sized tracts have different land class codes.
11. Also in relation to these comparables the subject with 455 front feet off Highway 114 and the two comps with 161 front feet and 33 front feet indicates the subject price per front foot classed different with a much greater size commercial display area resulting in a higher price per front ft.

Recommendation: Leave the subject property as notified for tax year 2015 for a total fair market value of \$309,239.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Map & Parcel: P04 4 A
 Owner Name: Diane Skelton

Tax Year: 2015

Owners Contention: "Land Value too high"

Determination: Subject property is located on Highway 27 across from Sequoyah Motel and has .69 acres and a land value of \$104,373.00. This land is classified as commercial land and has 189 front feet by 160 depth for a value per front foot of \$552.24. As you can see from the photo there is no concrete or paving except for a small strip in front of the building. The land is mostly grass and rocks.

The neighborhood properties are also commercial land with an average of .68 acres with average land value of \$128,157.00 for an average value per front foot of \$569.00 which is \$17.00 more than the subject property.

The comparables are also commercial land with an average of 1.05 acres with average land value of \$51,898.00 for an average value per front foot of \$402.00 which is \$150.00 less than the subject. The overall averages show the subject land as being out of line with the neighborhood and comps. Subject has .18 acres less than the overall average and the value per front foot of the subject is \$67.00 higher than the average of the neighborhood and comps.

Recommendation: I am recommending lowering the value of the subject land to \$38,080.00 which will give a value per front foot of \$485.00 which will bring it more in line with the other properties.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Map & Parcel: P04 3

Owner Name: Diane Skelton

Tax Year: 2015

Owners Contention: "Land value too high"

Determination: Subject is located on Highway 27 across from Sequoyah Motel and has .22 acres and a land value of \$33,453.00. This land is classified as commercial land and has 60 front foot by 162 depth for a value per front ft of \$558.00. The only paving on this property is when you turn into the lot from the highway there is a small paved area (see photo). The land is mostly grass and rocks.

The neighborhood properties are also commercial land with an average of .76 acres average land value of \$74,618.00 for an average value per front foot of \$471.00 which is \$87.00 lower than the subject land.

The comparables are also commercial land with an average of .96 acres average land value of \$55,872.00 for an average value per front foot of \$391.00 which is \$167.00 lower than the subject land. The overall averages show the subject land as being out of line with the neighborhood and comp land. Subject has .22 acres which is .74 less than the overall average and the value per front foot of the subject is \$127.00 higher than the overall average of the neighborhood and comps.

Recommendation: I am recommending lowering the land value to \$25,860.00 which will bring it to \$431.00 per front foot and it will be more in line with the neighborhood and comps.

Reviewer: Cindy Finster

Motion to set value at \$485.00 per front foot:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

f. Map & Parcel: P04 2

Owner Name: Diane Skelton

Tax Year: 2015

Owners Contention: "Land value too high"

Determination: Subject property is located on Highway 27 across from Sequoyah Motel and has .51 acres and a land value of \$70,538.00. This land is classified as commercial land and has 123 front feet by 180 depth for a value per front ft of \$573.00. As you can see from the photo there is no concrete or paving, except for a small strip in front of the building. The land is mainly grass and rocks.

The neighborhood properties are also commercial land with an average of .72 acres average land value of \$134,924.00 for an average value per front foot of \$572.00 which is \$101.00 higher than the subject land. The comparables are also commercial land with an average of .67 acres average land value of \$51,898.00 for an average value per front ft of \$573.00. The overall averages show the subject land as being out of line with the neighborhood and comp land. Subject has .38 acres less than the overall Average and the value per front ft of the subject is \$136.00 higher than the average of the neighborhood and comps.

Recommendation: I am recommending lowering the land value to \$53,751.00 which will give a value per front ft of \$437.00 which will bring subject in line with the other properties.

Reviewer: Cindy Finster

Motion to set value at \$485.00 per front foot:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

VII: COVENANTS:

a. **Property Owner:** Frances Rutledge

Map & Parcel: 65-34

Tax Year: 2015

Contention: Filing for Covenant in lieu of an appeal for 36.51 acres and exemptions were removed in error for 2015 tax year.

Determination:

1. This is a new Covenant for 2015 for 36.51 acres.
2. Research indicates 38.51 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 36.51 acres will remain in the covenant.
3. Property map is available with file.

Recommendation: I recommend approving the new Covenant for 36.51 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

1. **Property Owner:** Frances Rutledge

Map & Parcel: 65-34

Tax Year: 2015

Contention: Exemptions were removed for 2015. (This error was stated on the appeal form for the new Covenant)

Determination: Ms. Rutledge was approved for 70 Exemptions in 2014. Mr. Rutledge passed away in 2014 and Ms. Rutledge still resided on the property after Mr. Rutledge's death. The Exemptions were removed in error.

Recommendation: I recommend reinstating the exemption for the 2015 tax year and notifying the property owner of the bill correction.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

VIII. EXEMPTIONS:

a. Property Owner: REX D LANEY

Map & Parcel: S16-40

Tax Year: 2014

Contention: applied for Veterans Exemption

On June 15 Mr. Laney brought a letter to the office from the Department of Veterans Affairs dated June 10, 2015 stating that records of the Department of Veterans affairs show that you have been adjudicated as being permanently and totally disabled and entitled to receive service connected benefits at the 100 percent rate. The letter was stamped as received by Congressman Tom Graves. (See letter in file) Mr. Laney also stated he would not stop if he had to go all the way to the President.

1. On May 6, 2015 the board denied Veterans Exemptions for Rex D Laney due to ineligibility.

2. Mr. Laney was mailed a letter on May 11, 2015 requesting a letter from the Department of Veterans Affairs stating that he is 100% service connected disabled.

Recommendation: According to the House Bill 48 that was passed and was effective July 1st 2015, Mr. Laney is still not eligible for the exemption. (See House bill 48 in file.) I recommend denying the exemption and notifying Mr. Laney.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Mr. Richter stated he will not attend the Board meeting on July 15, 2015.


Motion was made by Mr. Wilson to increase Kenny Ledford and Randy Espy to Appraiser level II pay at \$29,723.62 annually, effective July 2, 2015, Seconded by Mr. Bohanon, and all that were present voted in favor.

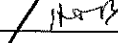
Motion was made by Mr. Wilson for Assessors office employees to receive a 2% pay increase or equivalent to county wide raise for 2016, Seconded by Mr. Bohanon, All that were present voted in favor.

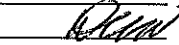
Mr. Bohanon recommended that Mr. Barrett develop a plan to review employee's performances. Mr. Wilson suggested Mr. Barrett contact other offices on how they rate employees for pay increases.

Meeting adjourned at 11:50 a.m.

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







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