

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of May 27, 2015

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

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Meeting called to order @ 9:15a.m.

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes May 13, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Checks

The BOA acknowledged receiving

b. Emails:

1. Budget Expenditures Report 4/30/2015

2. Digest Updates 2015

3. 2015 Personal property returns not filed

Cindy Finster has sent out letters.

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 – 61

Cases Settled – 57

Hearings Scheduled – 2

Pending cases – 4

b. Total 2014 Certified to the Board of Equalization – 53

Cases Settled – 51

Hearings Scheduled – 0

Pending cases – 2

c. 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.

We are working the 2015 Appeals as they are received.

**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 05/26/2015**

**2015 Appeals taken:** 35  
 Total appeals reviewed Board: 2  
 Pending appeals: 27  
 Closed: 2  
**Includes Motor Vehicle Appeals**  
**Appeal count through 05/26/2015**

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

**VI. APPEALS:**

a. Map / Parcel: 38B-16A  
 Property Owner: Michael & Diane Poole  
 Tax Year: 2015

**Owner's Contention:** Should have been 1 tax bill on these 3 properties.

**Appraiser Note:** This property is located on Ramsey Road off of Mahan Road. According to Deed Book 625 Pages 685-687 dated 3/14/2014, all tracts should have been a total of .90 acre. We had all tracts at 1.37 acres.

**Recommendation:** It is recommended to combine all properties of .90 acre and correct in future year. Send out a new assessment notice showing changes.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Crabtree

**Vote:** All

b. Property Owner: Barbara A. Young  
 Map & Parcel: L02-53  
 Tax Year: 2015

**Contention:** Filed for homestead exemptions when property was purchased. Exemptions left off of notice for 2015. If exemptions were left off of prior years, refund for overpayment of taxes requested.

**Determination:**

1. Exemption was removed May 4, 2015 due to Intern printing weekly obituaries.
2. The obituary printed was the wrong Barbara A Young.
3. During my conversation with Mr. Young he stated his wife; Barbara Young is 69 years of age.

4. On May 17, 2007 a survivorship deed was recorded in the names of Luther A Young & Barbara A Young.
5. On December 4, 2008 Luther A Young quitclaimed his part to Barbara A Young.
6. Records indicate in 2009 there was a single homestead approved for the property.
7. Our 2010 records indicate property owner received age 70 exemptions in error and has been receiving the exemptions since 2010. No application has been located in the Assessors office.

**Recommendation:** Do not reinstate age 70 exemptions due to Luther Young not being a title holder on the property and notify Barbara A Young to apply for 65 exemptions in her name per O.C.G.A 48-5-40 for the 2016 tax year.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Crabtree

**Vote:** All

c. Owner JUSTIN WAYNE COOK

Vehicle: 2003 HONDA CIVIC

Tax Year: 2015

**Owner's Contention:** I only paid \$1,500 for car, you have it valued at \$3,850.00. The car has bad paint.

**Determination:**

1. The mileage on the vehicle was 259,451 at the date of inspection.
2. The purchase price according to the owner (did not have a Bill of Sale) is \$1,500.00.
3. The Vehicle is a 2003 Honda Civic EX in good condition. (See pictures in file)
4. The state value is \$3,850.00.
5. The NADA shows clean retail as \$4,400
6. Kelley Blue Book value is \$2,667.00 in good condition.

**Recommendations:** Since Mr. Cook did not have a bill of sale for proof of purchase price I recommend using the state value of \$3,850.00 per O.C.G.A 48-5C- 1(a)(1)(A) and leaving the Ad Valorem tax as is.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mrs. Crabtree

**Second:** Mr. Richter

**Vote:** All

d. Property: 11--13 acc bldg #15 (12x47 manufactured home Unknown Make/Model)

Appellant: MITCHELL, JIMMY

Year: 2015

**Contention:** DELINQUENT BILL ON A DELETED MOBILE HOME.

**Determination:**

1. Appellant received a 2015 bill showing a delinquent tax amount. Home was deleted for 2015 and 2015 bill was voided. Delinquent amount still showing.
  - a. BoA action 02/04/2015
  - b. E&R submitted 07/20/2015
2. Owner requests delinquent amount to be voided.

- a. Welcome Lane.
- b. The mobile home at that location measures 14x52. It is assumed then that it is the Home listed as 170 Welcome Hill Lane (E-911 lists this as a "trailer site".
- c. At the approximate location of 140 there are the remains of a manufactured home frame.

**Recommendation:**

Delinquent bill is uncollectible. There is a long standing request on the part of the Tax Commissioner that uncollectible bills on destroyed or removed homes be voided. Therefore it is recommended that the delinquent bill on this home be deleted.

**Reviewer: Roger F Jones**

Motion to relay information about all mobile homes to the Tax Commissioners office for any actions she deems needed:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

- c. Property: 19--3  
Appellant: PLEDGER, TERRY A & JEAN R  
Year: 2014

**Contention:** WRONG ACREAGE ON PARCEL.

**Determination:**

1. In 2014, (exact date undocumented) Ms. Pledger contacted this Office concerning error in acreage on map 19 parcel 3.
  - a. Property has been listed at 3.00 acres since tax year 2003.
  - b. Ms. Pledger maintains the parcel is less than 1.00 acres
2. Kenny Ledford (Mapper for the Assessors Office) confirmed this and corrected account to 0.81 acres for 2015. The 2014 account was unchanged and the bill was not paid.
3. Recently the Pledger's have received a fi-fa notice from the Tax Commissioner on the delinquent 2014 bill.
  - a. The value and the acreage still reflect 3.00 acres.
  - b. The Pledgers are requesting the acreage and value of the 2014 bill be corrected to the value and acreage calculated for 2015.

**Recommendation:**

1. Correct acreage on 2014 account to 0.81.
2. Correct value on 2014 account to \$ 3,742

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

f. Property: S11--6  
 Property Owner: EDWARDS, JOHNNY D  
 Year: 2015

**ISSUE: ERRORS IN 2015 ACCOUNT.**

**Determination:**

**1. VALUATION ERRORS.**

**a. LAND**

1. In 2011, a 3.19 acre no access tract was added to Mr. Edwards account.
2. Transaction was done as a "move"; creating a separate land lines for the original 1.14 acres and the additional 3.19 acres.
3. Per the County's valuation schedules this resulted in the 1.14 acres being valued at \$ 2,500 per acre (base) with the 3.19 acres being valued at \$ 2,000 per acre (base).

**b. BUILDING.**

1. Structure is a 12' wide manufactured home with additions.
2. Per Mr. Edwards, home was acquired from "Shireman".
3. There is no record of a manufactured home registered in Mr. Edwards' name in the county database.
4. During the 1990 revaluation, home was added to the record as a "No-Detail" R1 and was sound valued at \$ 44,921.
  1. This precedes the addition of the mobile home package to the County's appraisal system.
  2. During the revaluation, homesteaded mobile homes were input as R1's with no detail and given a sound value.
  3. Property record has not been updated since that time.

**1. EXEMPTIONS.**

- a. Property had been receiving the Local School Tax Homestead Exemption and the State's Ad Valorem Tax Exemption for homeowners 65 and over.
- b. For 2015 Mr. Edwards applied for, and was approved for, the County's Local Homestead Exemption for homeowners 70 and over.
  1. The County's local exemption exempts the house and a contiguous 5 acres.
  2. On Mr. Edwards 2015 account, the dwelling was excluded from his local county tax exemption amount.

3. On Mr. Edwards 2015 account, only 1.14 acres was included in this local county tax exemption amount.

- a. Properly applied, Mr. Edwards' exemptions should result in at total exemption from state, county, and school tax for the 2015 tax year. His 2015 ANA estimates a tax bill of over \$ 200; all attributable to the county tax portion of his bill.

## 2. CORRECTIONS PER 05/21/2015 FIELD VISIT.

- a. Dwelling was corrected to reflect a manufactured home with additions. This corrected the dwellings value from \$ 44,921 to \$ 18,274.
- b. Six accessory buildings were added to the record. Based on satellite imagery, most of these buildings have been on the property since 2007.

### Recommendations:

1. Correct homestead exemption for 2015, and send new notice.
2. Apply all other corrections beginning with tax year 2016.
3. Corrections made in future year XXXXs on 05/21/2015.

**Reviewer: Roger F Jones**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Crabtree**

**Vote: All**

**g. OWNER: Akery, Roy**  
**MAP/PARCEL: 15-64**  
**TAX YEAR: 2015**

**Owner's contention:** Roofing patched, very old, over 10 years old; leaks inside the house, dry wall coming out where the leak comes down the walls. Eaves of roof coming apart, overall house in poor condition.

### Determination:

1. The property is located on 2285 Old Highway 337, Menlo, GA 30731 with 2.5 acres valued at \$17,100 for the land.
2. The building is concrete/masonry measured at 4,245 sq. ft. built in 1973.
3. The property owner lives in only half the dwelling due to the poor condition.
4. The structure is valued at \$48,876 for a price per sq. ft. of \$11.51.
5. The property was visited on May 18, 2015 to review damages, discuss with the property owner and take photos of the following:
  - a. The roof is over 10 years old approximately 15 to 20 years old according to the property owner.
  - b. The fascia around the house is rotting away as well as the entire front right end exterior fascia, soffit and siding.
  - c. The attic room of the house is open to weather and the window is detaching from the walls.
  - d. Approximately 50% of the siding is rotting and the top portion of the entire structure is sinking in.
  - e. The basement is the length of the entire house and is approximately 13 feet high.
  - f. The property owner is in the process of replacing support beams for support of the living area.

- g. One unit side of the house has central heat and air; the other side of the house has a window air conditioner and no heat.
- h. There is extensive water damage throughout the inside of the house. The ceilings are leaking and buckets to catch water sit under these areas. All the windows are old, the floors are giving way and the walls are separating from the floors.
- i. The structure is also not 100% complete with 2 rooms having no walls, insulation showing and unfinished floors.
- j. This structure has three forms of obsolescence, considering the odd build of the living area entirely over a basement type area, the physical damage and deterioration, the location is too far out for this to be rental property or business, the upstairs room must be accessed through a door that is built into the ceiling requiring one to open the door straight up while climbing the stairs.
- k. This property is a market risk due obsolescence even if it were in good condition.
- l. The property owner attempted to sell the house for \$40,000 a few years ago and since then the property has deteriorated faster than he can repair it.
- m. There is literally no residential improvement like the subject, however: houses in about the same condition as the subject excluding the basement area are rated about 40 to 50 physical.
- n. The subject falls approximately somewhere between 70% to 80% complete.
- o. Originally designed to be an airplane hanger; the structure is a commercial type build; however would be near impossible to do anything commercial with it other than its original intention due to its location.
- p. The property was last visited in 2008 and currently has a 55 physical and a 79 functional obsolescence.
  - i. The past seven years of deterioration and the condition compared to houses in similar shape with 42 physicals would indicate a value of \$39,100.
  - ii. Applying \$5 per sq. ft. would result in a value of \$21,225.
  - iii. The cost to replace the roof would be approximately \$9,700 including labor but excluding damage to walls or floors from the leaky roof.
- q. The land value is not being contested in this appeal, however; the 2014 sales study indicates a lower price per acre for small acre tracts than the current assessed values.
  - i. The median sales price per acre according to the sales ratio study is \$3,250 for small acre tracts 5 acres and under.

**Recommendation:**

1. If the Board decision is to simply apply a 42 physical to be in line with houses in similar condition then a value of \$39,100 would be applied.
2. Suggesting a value for the improvement of \$39,100 to maintain uniformity with comparisons and check ratio studies for all small acre tracts.
3. This results in a decrease in total fair market value from \$65,876 to \$56,100 for tax year 2015.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation and flag account for future year to be checked:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All

Note: Error was made in recommendation for physical of 42 and value of \$39,100. The intended physical is 45 and a value of \$39,989 for a total FMV of \$57,089.00.

**h. Map & Parcel: 7A5-10**

Owner Name: William David East Jr.

Tax Year: 2015

**Appraiser notes:** I called owner to discuss the reasons for change indicated on assessment notice. Homeowner was insistent that there should be no value on non-living space. Homeowner also stated that Georgia taxed and appraised differently than any other state in the country.

Owner's Contention: Reason for appeal is value and taxability according to email sent as intent to appeal. See e-mail attached to appeal form.

**Determination:**

1. The data collected during review of 2014 transactions and resulting correction of record increased the TFMV by \$10,372. These changes involve changing a deck to a screened porch, adding a canopy that was not recorded, removing an acc. deck, and changing a landing to a larger open porch. This visit was made on 02/02/2015. The last recorded visit prior to this was 01/07/08.
2. The screen porch added approximately \$7,930, the canopy added approx. \$722, and the correction of open porch added approx. \$2,883.
3. The bldg. equity study indicates subject's per sf value of \$60.15 is below the comparables' adjusted median of \$64.42 and adjusted average of \$65.64. The subject's sf value is \$4.27 less than the median of the 4 comparables' adjusted median.
4. 2014 Sales study indicates the subject's tax value per sf of \$60 is below the comparables' sale price per sf median of \$64 and average of \$78.
5. 2013 Sales study indicates the subject's tax value per sf of \$60 is below the comparables' sale price per sf median of \$95 and average of \$91.

**Recommendations:** I recommend leaving the TFMV at \$193,255 as notified.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mrs. Crabtree

**Second:** Mr. Richter

**Vote:** All

**VII: COVENANTS:**

a. James Oliver Cargle applied for Covenant on October 14, 2014 past the deadline. The Board approved Covenant for the 2015 tax year on 10/22/2015. Covenant application needs to be signed by the Board. (BOA decision in file)

The Board acknowledged and signed

b. Map/Parcel: 29-8

Property Owner: Edward Lamar Turner Jr

Tax Year: 2015

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

**Determination:**

1. Covenant was filed on May 18, 2015 for 101.87 acres of agricultural use property.
2. This is a Covenant that expired 12/31/2014.
3. Research indicates 103.87 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 101.87 acres will remain in the covenant.
4. Property map is available with file.

**Recommendation:** Approve new covenant of 101.87 acres. Per O.C.G.A 48-5-311 (e)(1)

**Reviewer** Nancy Edgeman

c. Map/Parcel: 29-3

Property Owner: Shirley Woodall

Tax Year: 2015

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

**Determination:**



1. Covenant was filed on May 20, 2015 for 44 acres of agricultural use property.
2. Research indicates 48 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 44 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 44 acres. Per O.C.G.A 48-5-311 (e)(1)

**Reviewer Nancy Edgeman**

d. Map/Parcel: 15-61

Property Owner: Joshua & Karen Pilcher

Tax Year: 2015

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

**Determination:**

1. Covenant was filed on May 21, 2015 for 35 acres of agricultural use property.
2. Research indicates 37 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 35 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 35 acres. Per O.C.G.A 48-5-311 (e)(1)

**Reviewer Nancy Edgeman**

Motion to approve Covenants b - d:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

#### **VIII. MISC ITEMS:**

a. **Annual Tax Allocations District Certification For Tax Year 2015**

**Needs Chairman, Mr. Barker's signature**

Mr. Barker, Chairman signed

b. Map / Parcel: 84-15, 84-15A, 84-15B, 18-6, 68-20

Property Owner: Plum Creek Timberlands

Tax Year: 2015

**Owner's Contention:** Map and Parcel 84-15A & 84-15B was to be split off and have separate accounts from 84-15. 18-6 and 68-20 were purchased from Crown Pine in 2013, however these were not transferred.

**Appraiser Note:** 84-15A & 84-15B were split off of 84-15 and 18-6 and 68-20 have been transferred, however these changes took place after assessment notices had been sent out.

**Recommendation:** It is recommended to send out new assessment notices to Plum Creek Timberlands.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

#### **IX: INVOICES:**

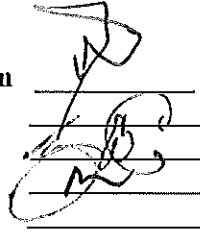
a. **Office Depot-Order number: 771053952-001, Date May 15, 2015, Amount \$109.61**

The Board reviewed approved and signed

Mrs. Crabtree suggested the Board discuss the Mobile home issues about billing during the next meeting.

Meeting adjourned at 10:30 a.m.

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



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