

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of June 24, 2015

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Absent</b> <b>Doug L. Wilson – Present</b>
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**Meeting called to order @ 9:25 a.m.**

**APPOINTMENTS:** Marshal Dean Burnette joined the meeting at 9:30 to discuss a Covenant Breach. The Board informed Mr. Burnette he will be contacted after more research has been completed.

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 9, 2015. Minutes for May 27, 2015 (needs Mrs. Crabtree's signature)

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Checks**

**The BOA acknowledged receiving checks**

**b. Emails:**

- 1. Ga Department of Revenue mvd 2015 02 HB 170**
- 2. ACCG enews**
- 3. Magnetic signs**
- 4. Assessors office vehicles**
- 5. 2015 Digest report**

Motion was made by Mr. Wilson to review the digest numbers for approval during next weeks meeting and all employees work only on the 2015 appeals to do as many as possible before the next board meeting, Seconded by Mr. Bohanon, all that were present voted in favor.

- 6. 2015 July tax sale**
- 7. GAAO Golf tournament**
- 8. Control Cam**
- 9. Preliminary 2015 digest numbers**

**The BOA acknowledge receiving email**

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

**The BOA acknowledge that email was received**

**a. Total 2013 Certified to the Board of Equalization – 62**  
**Cases Settled – 62**  
**Hearings Scheduled – 0**  
**Pending cases – 0**

**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 – 1**  
**Cases Settled – 0**  
**Hearings Scheduled – 1**  
**Pending cases – 1**

**d. Total TAVT 2013-2015 Certified to the Board of Equalization – 36**  
**Cases Settled – 35**  
**Hearings Scheduled – 1**  
**Pending cases – 1**

**The Board acknowledged there are 2 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: 160  
**Includes Motor Vehicle Appeals**  
**Appeal count through 6/22/2015**

**2015 Appeals taken: 81**  
Total appeals reviewed Board: 28  
Pending appeals: 53  
Closed: 2  
Includes Motor Vehicle Appeals  
**Appeal count through 6/22/2015**

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

**VI. APPEALS:**

a. Map/Parcel: 13-7

Property Owner: Barry E & Lisa M Pless

Tax Year: 2015

**Contention:** House burned in 2010. Was reported in 2011. House was never removed.

**Determination:**

1. Confirmed with Chattooga 911 that the Fire Department was dispatched in March 2010 for a structure fire to 169 Valley View Ranch Road.

2. During a field visit it was determined there was not a house on the property (see pics in file).

3. During research it was not determined that the house had been reported to the Assessors office. The house had not been flagged to check in 2011, 2012, 2013, or 2014.

**Recommendation:** I recommend deleting the house from the account for the 2015 tax year and mailing the property owner a new Assessment notice reflecting the change. The house has been deleted for 2016.

**Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

b. **Owner:** Daphne Tippett  
**Vehicle:** 1999 Honda Civic  
**Tax Year:** 2015

<p>ON HOLD  PENDING  FURTHER  INFO</p>
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**Owner's Contention:** Value to high only paid \$500

**Determination:**

1. The mileage on the vehicle was 304,490 at the date of inspection.
2. The purchase price according to the bill of sale is \$500.00.
3. The Vehicle is a 1999 Honda Civic EX in fair condition. (See pictures in file)
4. The state value is \$2,200.
5. The NADA shows Rough trade in as \$500 & average trade in as \$1,100.
6. Kelley Blue Book value is \$1,366.00 in fair condition.

**Recommendations:** In spite of my opinion that I feel the vehicle is worth around \$1,000. I recommend leaving the value as is per O.C.G.A 48-5C- 1(a)(1)(A).

**Reviewer:** Nancy Edgeman

c. **Map / Parcel:** 51-9

**Property Owner:** Linda M. Roy (aka) Haney

**Tax Year:** 2015

**Owner's Contention:** There was a 7.01 acre tract deeded off to ex husband's daughter in 2010. Per deed book 576 page 540. I would also like house and building to be looked at. I would also like to file for the covenant in conjunction with this appeal.

**Appraiser Note:** The property is located on Sloppy Floyd Lake Road. After deed and plat research it was determined that the acreage should be at 67.38 acres. We have the acreage at 69.27 acres. Also the physical depreciation is at 75%, however due to some roof issues the physical should be lowered to 70%. There was a heating and air system added to the account that was not on. The house value was at \$55,207. After lowering physical and adjusting for the heating and air unit the house value would be at \$56,409. **Recommendation:** It is recommended to correct the acreage from 69.27 to 67.38 acres and apply for refunds if applicable. It is also recommended to apply covenant to property as well.

**Reviewer:** Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

**d. Map / Parcel: 42-8**

Property Owner: Bobby J. &amp; Joyce Peppers

Tax Year: 2015

**Owner's Contention:** Since my covenant application was denied due to the deadline, I am filing for the covenant in conjunction with this appeal. Also I want the land to be appraised only.

**Appraiser Note:** Comparables used here are neighbors in and out of the flood zone.

**Determination:**

1. Subject property is located on Taliaferro Springs Road. The property is 12.50 acre with good access. The property is 80% in the flood zone. The land has a unit price of \$651, a total land value of \$34,582 for a value per acre of \$2,767.

2. The comps are all neighbors with a average of 3.62 acres, a average unit price of \$675 a average total land value of \$10,205 for a average value per acre of \$2,869. The average of comps in flood zone is 100% out and 98% in.

**Recommendation:** It is recommended to approve covenant for the 2015 tax year and leave land value at \$34,582.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

**e. Map / Parcel: S15-14**

Property Owner: Chris Shiflett

Tax Year: 2015

**Owner's Contention:** Increase in value not justified. Should be based on purchased price \$50,500. Value should be based on current market.

**Appraiser Note:** This map and parcel was heard by the BOEQ on 6/15/2015 for the years of 2013 and 2014. The BOEQ set the total fair market value of \$67,000 for the 2014-2016 tax years.

**Recommendation:** It is recommended to send out new assessment notices showing the fair market value at \$67,000 for the 2015 tax year.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

**f. 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.

**Appraiser Correction:** After sending out the new assessment notice to Mr. Agnew, he came into the office and discussed that the acreage was still incorrect. The map and parcel 58-20 Clinton Agnew tract deeded over 19.66 acres to map and parcel 58-22 The LAC INC tract. The transfer was per deed book 598-111 dated 3/27/2012.

**Recommendation:** It is recommended correct acreage and access factor for future year, correct map and parcel 58-20 and 58-22 in current year and future year, send out new assessment notices 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. Wilson

Second: Mr. Bohanon

Vote: All

g. Map / Parcel: 55B-46

Property Owner: Marie Kay Thomas

Tax Year: 2015

**Contention:** Based on market analysis for small acreage tracts, value is too high. Please adjust value accordingly.

**Appraiser's Note:** According to 2014 sales data on small acreage tracts in district 1, 3 to 5 acres, our fair market vale is 15% higher than the sales price data.

**Determination:**

1) Subject property is located at the corner of Chandler Road and Welcome Hill Road. The property has good access. The acreage is 3.40 with a value of \$14,960. The unit price is \$2,000 and a value per acre of \$4,400.

2) Comparables used here are all neighborhood comparables. They all have good access. The average acreage of the comparables is 3.32 acres. The average land value is \$13,059. The average unit price is \$2,152. The average value per acre is \$4,554.

3) The subject is above the average land value at \$14,960, the average of the comparables is \$13,059. The subject is below the average unit price and value per acre slightly.

**Recommendation:** After looking at the sales data where our FMV is about 15.5% higher than the sales, and the land value of subject being about 12.7% higher than the neighborhood comparables, it is recommended to lower land value to \$13,059 to the average of the neighborhood comparables.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

h. Map & Parcel: 46-38-L29

Owner Name: Duncan, Christopher & Melissa

Tax Year: 2015

**Owner's Contention:** At times, water covers the entire property as it is in the flood plain and would never be suitable for building or any type of development. I paid \$3,600 for the property about ten years ago.

**Appraiser notes:** The property was visited and photographed on 3/31/15 by Kenny Ledford and was visited on 6/9/15 by Randy Espy. Most of this land seems unbuildable.

**Determination:**

1. Approximately 1.36 acres of 3.86 is in FEMA flood zone, another 1.62 acres is low lying land; some of which is at or below flood zone due to excavation of sand.
2. Subject's per acre value is \$5,500; which is equitable to properties across the street which is completely out of the FEMA flood zone.
3. Neighborhood research indicates that some of the properties in this area were appealed and adjusted per BOA decisions. A decision on 9/22/2010 affecting parcel 46-38-L43 reduced the land value to \$2,800 per acre; also recommended was an adjustment to other lots in the flood plain which was not done. A decision on 12/19/2012 affecting parcels 46-38-64, 46-38-LT-45B, 46-38-LT-45A, 46-38-L46 was made to adjust the land factor on these parcels. The land factor was adjusted to .50 on parcels with all or most of acreage in the flood plain. The land factor was adjusted to .80 on parcels with half or less of acreage in flood plain. A 2012 appeal on the same four parcels was settled by a decision on 2/12/13 to apply the same land factors from 2011 appeal. (Copies of decisions in appeal folder)
4. Soil study indicates 95% of property is in a severe zone (incl. floods, wetness) for building and sanitary facilities. The extra cost to install an adequate septic system or build on these types of soil and the depletion of soil due to excavation of sand gives the land some obsolescence that may not exist on other parcels in the area.

**Recommendations:** I recommend applying a land factor of .40 to this parcel. This gives a per acre value of \$2,200. This would give a \$12,738 reduction of the TFMV from \$21,230 to \$8,492.

**Reviewer:** Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

i. Map & Parcel: 15 75 A

Owner Name: Phillip Wright

Tax Year: 2015

**Owners Contention:** "House value too high"

**Determination:** Subject house located at 1125 Blowing Springs Road was built in 1998 and has a grade of 100 with 1680 sq ft and a house value of \$80,542.00 for a value per sq ft of \$48.00.

Neighborhood houses have an average year built of 1995 average grade of 99 average sq ft of 1611 average house value of \$71,013.00 for a value per sq ft of \$44.00.

The comparable houses have an average year built of 1995 average grade of 104 average sq ft of 1628 average house value of \$83,898.00 for a value per sq ft of \$52.00.

The overall average shows subject house to be three years newer than the neighborhood and comps, subject has the same grade as the neighborhood/comps, subject has 61 sq ft more than the neighborhood/comps, subject house is \$3,087.00 higher than the neighborhood/comps, the subject house value per sq ft is the same as the neighborhood/comps.

**Recommendation:** Since the subject house seems to be in line with the average of the neighborhood and comps I am recommending no changes be made. House value should remain the same at \$80,542.00 and land value remains at \$10,807.00 for a TFMV of \$91,349.00.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All

**j. Map & Parcel:** 15 91 C  
**Owner Name:** Phillip Wright  
**Tax Year:** 2015

**Owners Contention:** "Land value way too high for this area. Property jumped in 2006 to 2007"

**Determination:** Subject property is 12.86 acres located on Blowing Springs Road. Land has a value of \$60,473.00 for a value per acre of \$4,702.00. Subject property is currently under the conservation covenant. The property did increase in 2007 to \$63,567.00 due to correction in land access code, land class correction and land value adjusted to reflect current market value. Since that time the land value has remained in the 60,000.00 range.

**Recommendation:** My recommendation is to lower this land value to \$55,473.00 for a value per acre of \$4,314.00 per acre. This will bring the land value more in line with the average of the neighborhood and comps.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All

**k. Map & Parcel:** P04 4  
**Owner Name:** Diane Skelton  
**Tax Year:** 2015

**Owners Contention:** "House value is too high"

**Determination:** Subject house is located at 12341 Highway 27 and was built in 1968 on .70 acres and has a grade of 105. House has 1540 sq ft with a house value of \$79,332.00 for a value per sq ft of \$52.00. The neighborhood and comp houses have an average year built of 1975 and an average grade of 101. The overall average of the neighborhood and comps sq ft is 1469 average house value of \$60,197.00 and an average value per sq ft of \$41.00. With the above averages it seems the subject house value is not in line with the neighborhood and comps. The subject house value is \$19,135.00 higher than the neighborhood and comps and the value per sq ft is \$11.00 higher than the neighborhood and comps.

**Recommendation:** Since subject house does not seem to be in line with the neighborhood and comps I am recommending that the house value be lowered to \$61,332.00 and leave the land value as it is at \$12,774.00 for a TFMV of \$74,106.00 for the 2015 tax year.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All

**l. Map & Parcel:** 8-61-T18

Owner Name: Barnes, Catherine  
Tax Year: 2015

**Owner's Contention:** House and garage value are too much

**Determination:**

1. The subject is located off Jamestown Rd, Menlo with a total of 12.97 acres and 10.97 of that is in the agricultural covenant.
2. The subject is a 120 grade brick veneer with central heat and AC with a living area of 2,745 sq. ft, a fully completed basement/apartment type living space, 2 car garage, 2 pre-fab carports and a shop type garage with an office,
3. Property visit June 1, 2015:
  - a. According to the property owner's relative this is a 3-story house and he and his wife live in the first level which is a full/complete apartment type suite with kitchen, full baths and bedrooms.
4. According to the 2012/2013 appeals the Board of Assessors adjusted the value to \$262,592 then the total fair market value for tax year 2014 was \$263,879 due to correction to basement percentage completion and 2 pre-fab carports were added according to appraiser's notes.
5. The total fair market value has now dropped to \$251,522 for tax year 2015.
6. The 2015 total fair market value is \$11,070 lower than the Board of Assessor's set the value for 2012 and 2013.
7. The 2015 total fair market value is \$12,357 lower than the previous tax year's assessed value.
8. During latest visit on June 1, 2015 it was determined that the completed screened in porches have not been added to this account.
9. The garage is a shop type garage with an office inside, appears to be commercial type that is currently coded as agricultural/residential.
10. The Board of Assessor's reached a decision in tax year 2014 based on the subject in comparison to neighborhood houses and improvements with like comparison to the subject and for the land as compared to neighborhood comparables.
11. There are no recent sales that closely compare to the subject so the following data was reviewed:
  - a. 2014 Sales study for residential improved with bank sales for houses 115 grade to 125 indicate a median assessed value of \$160,714 and median sales price of \$166,000.
  - b. The sales comparables do not have the shop type garage like the subject and do not have the basement apartment like the subject.
  - c. The subject house value is \$225,090 without the garage value and falls above the median but within range at the higher end of sales comparisons.

**Recommendation:**

1. Taking into consideration the reduction in value, the previous comp studies and the sales data, leave the house and the land as notified at \$251,522 for tax year 2015 and complete the sketch for enclosed porches for tax year 2016.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

m. OWNER: SMITH, GARY  
MAP/PARCEL: 13-28  
TAX YEAR: 2015

**Owner's contention:** I have had this property evaluated for sell and the best I could get is \$1,795 an acre. It is an idle and wooded property that has limited potential. The assessment seems to be significantly elevated. Please re-evaluate the value base.

**Determination:**

**Property owner appealing value and taxability:**

According to OCGA 48-5-3 -- All real property including, but not limited to, leaseholds, interests less than fee and all personal property shall be liable to taxation.

1. The subject property is 6.5 acres located off State Route 157, Menlo valued at \$27,960 for a price per acre of \$4,302 with 53 feet of good access road frontage.

• This tract is in a different land class due to road frontage indicating a higher value per acre than the property owner's adjoining property with a lower value per acre.

2. According to the study the subject property falls within range of neighborhood comparables at the higher end with the median at \$3,983 and the highest price per acre at \$4,884.

3. According to the market study the subjects falls within range of 2014 sales at the higher end of the range with the median sales price per acre being \$3,250 and the highest sales price per acre of \$7,281.

**Recommendation:**

1. Suggesting the subject value remain as notified for tax year 2015 at a total fair market value of \$27,960.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All

n. OWNER: SMITH, GARY

MAP/PARCEL: 13-27

TAX YEAR: 2015

**Owner's contention:** I have had this property evaluated for sell and the best I could get is \$1,795 an acre. It is an idle and wooded property that has limited potential. The assessment seems to be significantly elevated. Please re-evaluate the value base.

**Determination:**

**Property owner appealing value and taxability:**

According to OCGA 48-5-3 -- All real property including, but not limited to, leaseholds, interests less than fee, and all personal property shall be liable to taxation.

1. The subject property is 6.5 acres adjoining owner's property with road frontage off State Route 157, Menlo valued at \$16,895 for a price per acre. of \$2,599.

2. According to the study the subject property falls below range of neighborhood comparables with the median at \$3,983 and the lowest price per acre at \$2,880.

3. According to the market study the subjects falls within range of 2014 sales comparables at the lower end of the range as the study indicates the median sales price per acre is \$3,250.

**Recommendation:**

1. Suggesting the subject value remain as notified for tax year 2015 at a total fair market value of \$16,895.

**Reviewer: Wanda A. Brown**  
**Motion to accept recommendation:**  
**Motion: Mr. Bohanon**  
**Second: Mr. Wilson**  
**Vote: All**

m. Map & Parcel: 49A--41  
 Appellant: Lake Wanda Reita Apartments  
 Property Tax Eagle representing – Craig Cardella & Mike Hairr  
 Tax Year: 2015

**Contention:** Property is not legally valued based on O.C.G.A. requirement to use Income approach to value

**Determination:**

1. The value under consideration is \$ 532,207.

2. Appellant has returned a 2015 value of \$ 355,418  
 Appellant contends County has not properly considered or applied O.C.G.A § 48-5-2(3)(B)(vi) to its appraisal. This section states, in part, that the Assessors will take into consideration:

“Rent limitations, operational requirements, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits described in subparagraph (B.1) of this paragraph or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, however, that such properties described in subparagraph (B.1) of this paragraph shall not be considered comparable real property for assessment or appeal of assessment of other properties”

3. Income data on the subject was provided by Property Tax Eagle as part of 2015 return.

4. Appellant’s calculations and county calculations differ in 3 specific areas:

a. Calculation of Income

- Appellant wants actual rental income for 2014 used, plus federal assistance of the rent on these properties.
- County calculations use state formula of effective gross income being potential gross income as full occupancy (in this case using the reduced rents) plus miscellaneous income, minus vacancy and collection loss.
- Appellant has a EGI of \$ 136,400 / 2015 / county calculates \$ 169,521 (this envisions a 9% vacancy rate)

b. Calculation of Expenses

- Appellant’s calculations of expenses included amounts for taxes and interest payments.
- Per the Department of Revenue, taxes and debt service are not allowable expenses; they are allowed for in capitalization rate.

- Appellant lists expenses at \$ 135, 213 / county calculates \$ 123,521.
- Appellant's estimate of net operation income is \$ 15,833 / the county's calculates \$ 46,000

c. Calculation of Capitalization rate

- Based on a returned value of \$ 355,418 and an NOI of \$ 15,833, the Appellant's indicated capitalization rate is 4.45%
  - Based on a comparison of 14 LIHTC sales (7 provided by Property Tax Eagle and 7 provided by the GAAO) from 2010 to 2015 a median base capitalization rate of 7.45% was used. The County's 2014 effective tax rate was 1.07%. Added the base rate of 7.45% this gives an overall capitalization rate of 8.52%.
5. Capitalized at 8.52%, a net operating value of \$ 46,000 indicates a fair market value of approximately \$ 540,000.
- 6.

**Recommendations:**

**Maintain value as corrected for 2013 & 2014 (\$ 532,207)**

**Reviewer: Roger Jones**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All**

n. Map & Parcel: 49A--41  
 Appellant: Lake Wanda Reita Apartments  
 Property Tax Eagle representing – Craig Cardella & Mike Hair  
 Tax Year: 2013 & 2014

**Contention:** Tax Reps are requesting a re-consideration by the Board of Assessors

**Determination:**

1. The value under consideration is \$ 532,207 for both tax years.
2. At the time of appeal filings (2013 & 2014) the Appellant was represented by Fellers, Schewe, Scott, & Roberts, Inc.
  - a. The Board reviewed this appeal and decided to reduce the value of the property from \$ 583,476 to the \$ 532,207 shown in point #1. This occurred April 08, 2015.
  - b. On March 30, 2015 the Appellants engaged the services of Property Tax Eagle to represent them in all tax matters for the period of 2012 through 2016.
3. On May 18, 2015, Property Tax Eagle filed documentation requesting these appeals be continued to the county Board of Equalization.
  - a. On June 1, 2015 an e-mail was received from Property Tax Eagle requesting the Board of Assessors reconsider their final decision in the 2013 and 2014 appeals.

- b. They are asking the Board to consider reducing the 2013 value by 5% (approximately \$ 26,600 based on the final value of \$ 532,207).
  - c. They are further requesting an additional 5% reduction (approximately \$ 25,300) in that value to be applied as the 2014 value.
  - d. The requested values (rounded to the nearest \$ 100) would be \$ 505,600 for 2013 and \$480,300 for 2014.
4. Additionally, Property Tax Eagle has requested copies of our income approach, cost approach, market approach and reconciliation to arrive at the final value.
  5. The original decision to reduce the value of this property (made 04/08/2015) was based on a field inspection and an equity comparison study with 4 other LIHTC properties located in the county.
  6. This review is intended to supplement that information with cost approach, income approach, and market approach data.

**APPEAL REVIEW- LAKE WANDA REITA APTS – 2013 & 2014 CONTINUED**

- a. The data used concerning the income and cost of the subject property was provided by Property Tax Eagle.
- b. The county has only had a single LIHTC property sell since 1992. Additional comps for income and market approach were provided by Property Tax Eagle and the GAAO.

**7. FINDINGS:**

**a. COST APPROACH**

- Indicates a value range of 517,000 to 526,000.
- See Calculations Sheet 1

**b. MARKET APPROACH**

- Sales price range \$ 668,400 to \$ 40,600,000
- Sales price per unit range \$ 8,700 to \$110,000
- See Source Data Sheet 2

**c. INCOME APPROACH**

- DIRECT CAPITALIZATION OF NET INCOME
  - Indicated value range \$ 557,000 to \$ 609,000
  - See Calculations Sheet 2
- ESTIMATION OF VALUE USING A GROSS EFFECTIVE INCOME MULTIPLIER.
  - Indicated value range \$ 836,000 to \$ 855,000
  - See Calculations Sheet 3

• ESTIMATION OF VALUE USING NET OPERATING INCOME AS A PERCENTAGE OF THE PURCHASE PRICE.

- Indicated value range \$ 696,000 to \$ 942,000
- See Calculations Sheet 4

**Recommendations:**

1. Maintain value as set 04/08/2015 (\$ 532,207)
2. Certify to the County Board of Equalization

**Reviewer: Roger Jones**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All**

**VII: COVENANTS:**

a. Map/Parcel: 85-15

Property Owner: Marshall Dean Burnette

Tax Year: 2015

On hold

Mr. Brunette visited our office to continue the Covenant on this property he purchased from Patricia Sweatman in June of 2014. Mr. Burnette was informed the time period had expired and the breach penalties had already been sent to the Tax Commissioners office. Mr. Burnette claims he didn't receive the registered letter but stated he received notice he had something at the Post Office but didn't go and pick it up as he thought it was Sprint trying to contact him. I spoke with Ms. Sweatman on the phone on three occasions and she stated Mr. Burnette had told her he was coming in to continue the Covenant.

**Contention:** Requesting the Board of Assessors allow him to continue the Covenant without penalty or file for a new covenant in lieu of an appeal.

**Appraiser Notes:** During research I printed a copy of the deed where Mr. Burnette purchased the property from Patricia Sweatman and the deed references the covenant.

**Determination:**

1. Covenant application was filed on June 22, 2015 for 42.00 acres of agricultural use property.
2. Research indicates the total acreage is 44. Per O.C.G.A 48-5-7.4 (a) (1) (B) 42 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 42 acres. Per O.C.G.A 48-5-311 (e)(1) and let the breach stand as is.

**Reviewer Nancy Edgeman**

**Motion to approve Covenant for 2016 pending outcome of BOEQ hearing:**

**Motion: Mr. Bohanon**

**Second: Mr. Wilson**

**Vote: All**

**VIII. MISC ITEMS:**

a. Property Owner: Bertha M Johnson

Map & Parcel: S40-48

Tax Year: 2015

**Contention:** Filing for 70 exemptions

**Appraisers Notes:** O.C.G.A. 48-5-45(a)(2) The failure to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.

O.C.G.A 48-5-311

(e) *Appeal.*

(1) (A) Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors to either:

(i) The county board of equalization as to matters of taxability, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions pursuant to paragraph (2) of this subsection;

**Determination:**

1. Property Owner came on April 21, 2015 and was told to come back during appeal period.
2. Property Owner returned the application and is dated June 9, 2015.
3. Mrs. Johnson was not denied an exemption therefore she has no grounds for an appeal

**Recommendation:**

Since Mrs. Johnson returned her application after the deadline, I recommend notifying her to reapply for 2016 tax year per O.C.G.A 48-5-45(a)(1) and O.C.G.A 48-5-311(e)(1)(A)(i)

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Wilson

**Vote:** All

b. Property Owner: JAMES H. HENRY

Map & Parcel: 15-20A

Tax Year: 2015

**Contention:** Unaware of my eligibility for Exemption of "School Tax Exemption" until after the deadline for filing.

**Appraisers Notes:** O.C.G.A. 48-5-45(a)(2) The failure to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.

**O.C.G.A 48-5-311**

(e) *Appeal.*

(1) (A) Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors to either:

(i) The county board of equalization as to matters of taxability, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions pursuant to paragraph (2) of this subsection;

**Determination:**

1. Property Owner came in on June 17, 2015 and filled out application for age 70 exemptions.
2. Mr. Henry was not denied an exemption therefore he has no grounds for an appeal

**Recommendation:**

Since Mr. Henrys application was after the deadline, I recommend notifying him to reapply for 2016 tax year per O.C.G.A 48-5-45(a)(1) and O.C.G.A 48-5-311(e)(1)(A)(i)

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Wilson**

**Vote: All**

**c. Map / Parcel: P07-5**

**Property Owner: C H Skelton Jr. & Cynthia Skelton**

**Tax Year: 2008-2015**

**Owner's Contention:** Sold this property to Harbin Properties LLC in 2007.

**Appraiser Note:** After deed research this property was sold to Harbin Properties LLC on 2/20/2007 per deed book 520-551. Before this parcel was P04-19A that was in Mr. Skelton's name. When the 2007 transfer took place deeding over to Harbin Properties LLC, the map and parcel P04-19A was transferred correctly however there was a map and parcel P07-5 created for the Skelton's. This parcel should not have been created. The Skelton's deeded over .85 acre with a old house that was removed shortly after the purchase. Harbin Properties LLC was taxed correctly, but the Skelton's were still being taxed on the land and the old house that had been removed. This was from 2008-2015.

**Recommendation:** It is recommended to make changes in current and future year deleting map and parcel P07-5, contact the Skelton's making them aware of the deleting of the account on map and parcel P07-5, also apply for refunds for 2012-2014 and forward on to the County Commissioners Office for the years of 2008-2011.

**Reviewer: Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All**

**d. Appeal Waiver and Release Kokotek Zdenek, S14-17, needs Chairman, Mr. Barkers signature. Mr. Barker, Chairman signed**

**e. To: Board of Assessors**

I would like to take Course II "Income Approach to Value" which is offered October 19-23 in Dahlonga. This is a required class before I can take the Appraiser III exam. My plans are to take the Appraiser II and III exams together in Atlanta in January 2016. I have talked with Leonard about this and he seems to think this is a good plan. Lodging at the Smith House is \$99.00 per night without the government discount and is located just a few blocks from the building where the classes are held. Since the DOR has made changes to the way they schedule classes we are now able to register earlier. Hopefully by registering early the commissioner will approve this travel. Thank you very much for considering my request.

**Cindy Finster**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All**

## **IX. INVOICES:**

**a. Leonard Barrett - request for reimbursement for the mirror on the County Car. Purchased on June 12, 2015, Amount \$13.90.**

b. public – date June 9, 2015, Inv # 163770, Amount \$542.83

c. Expense Voucher for Mr. Barker, Amount \$530.13

The Board reviewed, approved, and signed items a-c.

Mr. Barrett requested vacation for July 2<sup>nd</sup> and all Board members present agreed.

Mrs. Edgeman presented a spread sheet of all Employees and Board Members with information on continuing education due dates and expirations.

Mr. Bohanon suggested all employees of the Assessors office and Board members get approval for all continuing education courses.

Meeting adjourned at 10:38 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

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Chattooga County  
Board of Tax Assessors  
Meeting of June 24, 2015

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