

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 1, 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. by Mr. Bohanon as acting Chairman; Mr. Barker joined the meeting at 9:12 a.m.

**APPOINTMENTS:** None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 24, 2015. Minutes for May 27, 2015 (needs Mrs. Crabtree's signature)

BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Time Sheets

The BOA reviewed, approved, and signed

b. Emails:

1. Barker Course Score

2. Chattooga County / City of Trion Sales Ratio Study

3. Georgia Department of Revenue 5Rule 560-10-27 and 560-11-14.12

4. Georgia Department of Revenue Rule 560-11-7-.06

5. 2015 Final Digest Numbers for BOA Approval

Motion was made by Mr. Wilson to approve the 2015 Final Digest Numbers, Seconded by Mr. Richter, and 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 – 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.  
 The Board acknowledged the digest numbers were ready for submission and the office is focusing on finishing the 2015 appeals.

**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 6/29/2015**

**2015 Appeals taken:** 89 (including 6 late appeals)  
 Total appeals reviewed Board: 42  
 Pending appeals: 47  
 Closed: 35  
 Includes Motor Vehicle Appeals  
**Appeal count through 6/29/2015**

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

**VI. APPEALS:**

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

**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:** Property Owner provided estimate for repairs of \$1747.62. I recommend lowering the value of the vehicle to \$1,000.00.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All**

b. OWNER: RV Holdings Eleven, LLC

MAP/PARCEL: T23-22  
TAX YEAR: 2015

**Owner's contention:** Through one of our companies, Vision Property Management, LLC, has acquired property T23-22. We recognize that a foreclosure purchase does not yield a fair market value. We would hope that you likewise recognize the property's current assessed value does not approximate its actual value. Our purchase price was \$11,200. Please review as appropriate and let me know your position on the matter. Thank you for your attention to this matter -- Sincerely, John Pincelli, Esq., General Counsel

**Determination:**

1. The subject property is .34 acres located at 202 McCollum St., Trion GA selling in 2012 at \$10,350 and the sales price as value for first year has expired.
3. The subject improvement value is \$22,839 and the land value is \$3,500 for a total fair market value of \$26,339.
4. The subject improvement price per sq. ft. is \$27.99 within the range of sales at the higher end and above the median of \$19 per sq. ft.
5. The sales study includes sales with and without foreclosure or bank sales and are properties within the same area and lot size.
6. Taking only the most closely related sales within the same year built, grade, physical and size; the study indicates a median sales price per sq. ft. of \$22 with a median sales price of \$25,000.
7. During a recent field visit the following was determined:
  - The exterior inspection indicates soffit damage, rotting fascia all old windows with rotting and cracked wall in portion of brick on front of the house.
  - The property tenant contends the electrical wiring is very outdated and they are currently attempting to update the electrical wiring.
  - There is no heat and air according to the tenant and they use electric floor heaters and kerosene and window units for air conditioning.
  - The roof is in good condition, no leaks and the overall structure of the house is sound;
  - Photos verify the fascia and soffit damage as well as the poor condition windows around the house.
8. According to the field appraisers manual of physical comparison data the subject property may fall more in line with houses of 65-68 physical due to the electrical issues.
9. The land value of \$3,500 falls in line around mid-range with sales comparables median at \$3,022-\$3,500.
10. The subject land and all neighboring properties are lots about the same size valued at \$3,500.

**Recommendation:** Suggesting a 65 physical for tax year 2015 and tag to be checked for upgrade completion in 2016 resulting in building value of \$21,208 and land remaining as notified at \$3,500 for a total fair market value of \$24,708.

**Reviewer: Wanda A Brown**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

Appellant: GRAHAM, KRISTINA  
 Tax Year: 2015

**Contention:** Wants properties recombined at a total value of \$ 401,156  
**Determination:**

1. The value under consideration is \$ 406,355 for parcel 7A4--47, and \$ 3,800 for parcel 7A4--47-A. Total value under consideration is \$ 410,155.
2. Parcel was split for 2015.
  - a. For 2014 parcels were combined under 7A4--7.
  - b. 2014 appeal went to the Board of Equalization who upheld the county's value of \$ 410,156.
3. Appellant contends split and subsequent change in value allocation is a violation of O.C.G.A § 48-5-299(c). The pertinent statement being: "Real property, the value of which was established by an appeal in any year, that has not been returned by the taxpayer at a different value during the next two successive years, may not be changed by the board of tax assessors during such two years for the sole purpose of changing the valuation established or decision rendered in an appeal to the board of equalization or superior court."
4. This contention is answered in two parts
  - a. This split was not done for the "sole purpose of changing the valuation established or decision rendered in an appeal".
    - Property was split because it is divided by Mimosa Street, a public road.
    - While there are exceptions, it is typical appraisal practice to consider properties that do not share a common border as separate and distinct parcels.
  - b. This split did not result in a change in the overall value set by appeal.
    - As stated in item 2b, the value set by the BoEQ was \$ 410,156.
    - As stated in item 1, the combined value of the split parcels is  $406,355 + 3,800 = \$ 410,155$ .

**Recommendations:**

1. Maintain these parcels as separate accounts on the 2015 digest.
2. Maintain the values as notified.

**Reviewer: Roger Jones**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All**

**d. Map & Parcel: 41-68-A**

**Owner Name: Wilkerson, David Lee**

**Tax Year: 2015**

**Appraiser notes:** Subject is a 2550 sq. ft. 1.5 story wood sided home built in 2004. The home sits on 73.65 acres on Hwy 100.

**Owner's Contention:** Property is valued too high. House value seems to be high as well. Would like for property to be looked at.

**Determination:**

- 1) Equity study of neighborhood comparables indicates subject's per sf value of \$60.01 is above the median of \$55.27 per sf and above the average of \$53.76 per sf. The subject's value is within the range of comparable values which range from \$41.46 to \$63.02. The subject's per sf value of \$60.01 is well below the adjusted comparable's value of \$68.73.
- 2) Equity study of county wide comparables indicates subject's per sf value of \$60.01 is below the average of \$62.87 and above the median of \$59.87. The subject's value is within the range of comp values which range from \$59.87 to \$62.87.
- 3) Sales study indicates subject's per sf value of \$60 is less than the median sales price per sf of \$84 and less than the average sales price per sf of \$75. The subject's per sf value is also below the median and average tax value per sf of the 9 comparables used in the study.
- 4) Land study of neighborhood comparables indicates subject's per acre value of \$2,142 is above the median of \$1,980 and above the average of \$1,941. The subject's value is within the range of comparable values which range from \$1,822 to \$2,217.
- 5) Sales land study of neighborhood comparables indicates subject's per acre value of \$2,142 is above the median of \$2,096 and above the average of \$2,090. The subject's value is within the range of comparable values which range from \$1,735 to \$2,432.
- 6) All comp studies indicate subject values are within range of comparable values.
- 7) Property value increased for tax year 2015 for multiple reasons.
  - a) The sales price value was applied in 2014 as required by GA code 48-5-2. The tax value reverted back to fair market value for 2015.
  - b) The home was graded incorrectly at a 95 and was corrected to 110 per a consult with fellow appraisers.
  - c) The increase in grade of home required an increase of the building factor from 1.44 to 1.6416 for homes throughout the county for homes with a grade of 105 or better.

**Recommendations:** I recommend making no changes to home or land values.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All

e. Map / Parcel: 26-51

Property Owner: Paul Pettyjohn

Tax Year: 2015

**Contention:** This property is a wooded hillside and would not bring \$4,200 per acre. We have tried to sell it in past years for much less with no luck.

**Appraiser's Note:** This parcel is valued as a tract at \$10,542. All comparables used are all neighbors and all have small acreage code except 1, it is a tract value also.

**Determination:**

- 1) Subject property is located on Hair Lake Road with good access. It is 2.51 acres valued at \$10,542. The unit price is \$4,200. The value per acre is \$4,200.
- 2) Comparables used here are all neighborhood comparables. The comparables have a average of 1.86 acres, a average land value of \$12,063, a average unit price of \$2,200 and a average value per acre of \$6,400. All comparables have a small access code of 704 with a good access code of 04, except one it is a tract value like the subject property.

3) The subject is on the low end of the value per acre scale at \$4,200. The average of the comps are \$6,840.

**Recommendation:** After looking at the values of the comps, it is recommended to put subject and map and parcel 26-69 at a small acreage code which would put the subject and map and parcel at \$6,840 per acre. This would be consistent with the subject's neighbors.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All

f. Map / Parcel: 35-47

Property Owner: Paul Pettyjohn

Tax Year: 2015

**Contention:** I received this year's assessment and it has the same amount as before we sold off part of the property.

**Appraiser's Note:** Due to a access factor changing from 1.60 to 2.50, the land value went up after a 4.88 acre tract sold off.

**Note:** ACREAGE MULTIPLIED BY UNIT PRICE MULTIPLIED BY ACCESS FACTOR EQUALS TOTAL LAND VALUE.

**Determination:**

1) Subject property is located on Highway 337. The tract was 20 acres, but 4.88 acres was sold off in 2013.

2) As a 20 acre tract the land value was \$54,720, with a unit price of \$1,710. A access factor of 1.60 for a value per acre of \$2,736.

2a) As a 15.12 acre tract reflecting the 4.88 acres sold off, the land value is \$64,638, with a unit price of \$1,709. A access factor of 2.50 for a value per acre of \$4,275.

**Recommendation:** When the property changed acreage the access factor went up. This reflected the value increase. It is recommended to leave land value at \$64,638.

**Reviewer: Kenny Ledford**

Motion to accept recommendation and advise for Covenant:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

g. Map / Parcel: T06-28

Property Owner: Anna Elizabeth Thomas

Tax Year: 2015

**Owner's Contention:** The house in in a flood zone and still has damage to the concrete front porch from the flood of September 2009. The foundation has continued to settle and the drywall that was installed after the 2009 flood has continued to crack. The roof has begun leaking in the bathroom where the addition joins the main house despite repeated attempts to correct problem.

**Appraiser's Note:** In 2011 a BOEQ decision was made to set the total FMV at \$30,000. I attempted to reach Ms. Thomas by phone to set up a interior inspection on the house. However I have not heard back from the owner. I made a field visit on 6/29/2015 to property. Knocked on door and heard several dogs barking and people talking but no one came to the door.

**Determination:**

- 1) Subject property is located on Marsh Avenue in Trion.
- 2) The house has a grade of 90 a physical depreciation of 71%. The building value is at \$38,663. The accessory buildings are valued at \$1,516. The land is valued by the front foot at \$30. The total land value is \$3,063. This is a total FMV of \$43,242.
- 3) The property was visited in 2010 by JP/AG.

**Recommendation:** Due to not being able to do a interior inspection it is recommended to leave total FMV at \$43,242 for the 2015 tax year.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

h. Map & Parcel: S28 43  
 Owner Name: Kathy Brown  
 Tax Year: 2015

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

**Determination:** Subject house is located at 154 Allen Street on .34 acres and was built in 1954 with a grade of 105, with 2051 sq ft and a house value of \$75,528.00 for a value per sq ft of \$37.00.

The neighborhood and comp houses used in this study have an average year built of 1961 average grade of 105 average sq ft of 2025 average house value of \$73,511.00 and average value per sq ft of \$36.00 which is \$1.00 higher than the neighborhood and comps. Subject house has 26 sq ft more than the neighborhood and comps.

**Recommendation:** Subject house seems to be in line with the neighborhood and comps therefore I am recommending that no changes be made to this house.

**Reviewer: Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

i. Map & Parcel: 78 37 J  
 Owner Name: Sheree Hurley  
 Tax Year: 2015

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

**Determination:** Property is 2.32 acres located on Stinnett Road. The land value is \$6,240.00 for a value per acre of \$2,689.66.

Neighborhood properties have an average of 2.97 acres with average land value of \$7,717.00 for a value per acre of \$2,631.00.

The comps used in this study have an average of 2.20 acres with average land value of \$8,956.00 for a value per acre of \$2,003.00. The overall average of the neighborhood and comps show the subject land value is \$2,096.00 higher and the value per acre of the subject is \$373.00 higher. The value per acre of the subject does not seem to be out of line with the overall averages.

**Recommendation:** Recommendation is to leave the land value as it is at \$6,240.00.

**Reviewer: Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Wilson  
 Second: Mr. Richter  
 Vote: All

**VII: COVENANTS:**

a. Map/Parcel: 85-15

Property Owner: Marshall Dean Burnette  
 Tax Year: 2015

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 accept recommendation:

Motion: Mr. Wilson  
 Second: Mr. Richter  
 Vote: All

b. Map/Parcel:

Property Owner: Ray M Hood Estate  
 Tax Year: 2015

**Contention:** Filing for new covenant of 298.40 acres.

**Determination:**

1. Covenant was filed on February 24, 2015 for 4 acres of agricultural and 294.40 acres of Timber.
2. The total acreage is 302.40 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 298.40 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 298.40 acres.

**Reviewer Nancy Edgeman**

Motion to approve Covenants b thru d:

Motion: Mr. Richter  
 Second: Mr. Wilson  
 Vote: All



c. Map/Parcel: 3-31, 3-45, & 3-36  
 Property Owner: Hershell Pruitt  
 Tax Year: 2015

**Contention:** Filing for covenant in lieu of an appeal for 3 adjoining properties.

**Determination:**

1. Covenant was filed on April 14, 2015 for 26 acres of agricultural use property and was denied due to filing after deadline.
2. The total acreage is 26 acres.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 26 acres. Per O.C.G.A 48-5-311 (e)(1)  
**Reviewer** Nancy Edgeman

d. Property Owner: Michael R. & Mariane S. LaGrange  
 Map & Parcel: 6-25  
 Tax Year: 2015

**Contention:** Filing for Covenant in lieu of an appeal via email (see email in file).

**Determination:**

1. During a field review our Field Appraiser discovered that a Covenant was on the property that had expired.
2. The Covenant began in 2003 and had expired 12/31/2012 and had not been removed.
3. The total acreage is 40. Per O.C.G.A 48-5-7.4 (a) (1) (B) 38 acres will remain in the covenant.
4. Tax map available in file.

**Recommendation:** Since the property owner received the savings for 2013, 2014, & 2015, I recommend approving the Covenant beginning 2013 and ending 12/31/2022.  
**Reviewer:** Nancy Edgeman

e. Property Owner: Frogger LLC  
 Map & Parcel: 35-17  
 Tax Year: 2015

**Contention:** Filing for Covenant - also buildings was removed in 2014 there's no buildings on the property at all.

**Determination:**

1. During a field visit it was determined that there are no buildings on the property.
2. The total acreage for the Covenant is 92.01.
3. Tax map available in file.

**Recommendation:** I recommend removing the building from the account for 2015, approving the Covenant of 92.01 acres and mailing new assessment notices for 2015.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All

f. Map & Parcel: 72-18-B  
 Owner Name: Jones, Dustin and Jennifer  
 Tax Year: 2015

**Owner's Contention:** Property was previously under covenant and upon renewal time the law had changed requiring the house and two acres to be excluded leaving the property with less than 10 acres for covenant. The property owner produces hay and did not have documentation due to it being out of season.

**Determination:**

1. According to tax records the property is 10.83 acres entered into conservation use covenant in 2005.
2. The covenant expired December, 2014 and was due for renewal by April 1, 2015.
3. Now a requirement to exclude acreage deemed pertinent by county officials within the 1 to 5 acre range according to O.C.G.A. 48-5-7.4 (a)1(B), the property owner had 8.83 eligible for covenant.
4. When the property owner attempted to re-apply by April 1, 2015 he did not have supporting documentation for property 10 acres and under.
5. The property owner acquired another 6 acres according to recorded deed June 19, 2015 increasing the acreage to 17.38.
6. The property owner was not in possession of the additional acres as of January 1, 2015.
7. Recent field visits to the property verified agricultural use property producing chickens, farm animals and hay.
8. The most recent aerial photography maps and Google earth maps indicate the agricultural use of producing hay.

**Recommendation:**

1. Requesting approval of agricultural covenant for property map/parcel 72-18-B with the exception of excluding two acres surrounding the improvement according to O.C.G.A. 48-5-7.4 for a total of 8.83 acres for renewal beginning tax year 2015.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VIII. MISC ITEMS:**

a. Map / Parcel: 63-8D aka 63-8D, 63-8F, & 63-8

Property Owner: Eunice Austin

Tax Year: 2015

**Owner's Contention:** Want property split back out into three parcels.

**Appraiser Note:** Ms. Austin was deeded this property in 2006. However it appears that just this year that the property is going into The Estate of Elsie Smith, with the exception of Ms. Austin's 1 acre tract being map and parcel 63-8D. Ms Austin wanted me to combine the property for the 2014 tax year and that was done. Now she is requesting that the property be split back out for the 2015 tax year.

**Recommendation:** I am respectfully seeking the advice of the Board of Assessors with this matter.

**Reviewer:** Kenny Ledford

Motion to approve splitting the property for 2016:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**b. Appraiser 2 Status**

Dear Board,

As you might be aware, I went to Atlanta last week to take the Appraiser 1 & 2 exams. I did pass both tests, the Appraiser 1 with a 84 and the Appraiser 2 with a 72. This makes my current status as an Appraiser 2. I am respectfully asking the Board of Assessors for Appraiser 2 pay if I qualify. I would like to thank the Board of Assessors for allowing me to seek out and now accomplish my Appraiser 2 level.

Respectfully,

Kenny Ledford

Date: 6/29/2015

The Board requested a formal request from the Chief Appraiser, Leonard Barrett.

**c. Map / Parcel: 55-5**

Property Owner: Daniel Hugh Scott

Tax Year: 2015

**Owner's Contention:** Came into office and spoke with someone about getting house looked at in 2013. Foundation is deteriorating and mold is throughout house from flood in 2013.

**Appraiser's Note:** Property owner came into office in 2013 and reported flood damage to house. The map and parcel was flagged, however it was never looked at. I made a field visit to the property and a interior inspection on 6/29/2015.

**Determination:**

1) Subject property is located on 56 Browns Road off of Ridgeway Road. The property joins a creek on the east side.

2) This property sold in 2013 and then was flooded. The owner tried living in the house but noticed the foundation begin to weaken severely. The house also started to accumulate mold. The owner then moved out of house for safety reasons.

**Recommendation:** After an interior inspection of the house it is recommended to sound value the house at \$5 per sq. ft. This would put the house at \$5,000. There are some accessory buildings valued at \$4,183 and the land value at \$10,166. This would be a total FMV of \$19,349. The total FMV was \$36,734. It is recommended to make these changes for the 2015 tax year and for future.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

**d. Map & Parcel: Tower Located on Penn Bridge Road**

Owner Name: Crown Castle South, LLC

Tax Year: 2015

**Owners Contention:** "Based on the generally accepted appraisal practice of replacement cost new less depreciation and applying a nationally recognized source – Marshall & Swift, we determined the assessed market value to be overstated"

**Determination:** This is a Business Personal Property communication tower located at 399 Penn Bridge Road. On their return for 2015 their value was reported as \$33,000.00 which is what was entered into our system. When I received this appeal I sent an e-mail to the company asking for supporting documents and a value they thought should be on the tower. I received an e-mail back with an apology for filing the appeal. They also sent a letter to withdraw this appeal.

**Recommendation:** Recommending the acceptance of their request to withdraw their appeal.

**Reviewer:** Cindy Finster

Mr. Barker, Chairman signed the Appeal Waiver

**IX. Exemptions:**

a. Map & Parcel: 19 26 D

Owner Name: Brent and Emily Mobbs

Tax Year: 2015

**Owners Contention:** "Applied for exemption in 2012 for the 2013 year and did not receive it"

**Determination:** Property is located at 140 Warren Road Lyerly. The current owners purchased this house from Bank of America as a foreclosure sale in 2012. Since they did not own the house as of January 1, 2012 they did not qualify for homestead exemption. The application should have been forwarded to the next year of 2013 for the exemption but was left in the 2012 drawer. They should have received the exemption for 2013 and 2014. I have put the exemption on for the 2015 tax year.

**Recommendation:** Do a refund for the 2013 tax year of \$54.37 and refund for the 2014 tax year of \$53.43 and put the homestead on for the 2015 year.

**Reviewer:** Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Property Owner: Judy C Long

Map & Parcel: 48B-43

Tax Year: 2015

**Contention:** I do not feel I owe School Tax. I have not had to pay School taxes in previous years on said property due to age.

**Determination:**

1. Property record cards for 2012, 2013, 2014, & 2015 shows the property did not have any exemptions.
2. 2012, 2013, 2014 bills indicate property owner did pay school taxes.
3. Property Owner has not filed for any exemptions for tax year 2015.
4. Since the property Owner has not been denied exemptions this is not a valid appeal.

**Recommendation:** Since property Owner has not filed, I recommend notifying property owner to file for exemptions for the 2016 tax year only on the property in which she resides (per O.C.G.A 48-5-40(3)(G)). In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

**Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. **Property Owner:** Judy C Long  
**Map & Parcel:** S31-18  
**Tax Year:** 2015

**Contention:** I do not feel I owe School Tax. I have not had to pay School taxes in previous years on said property due to age.

**Determination:**

1. Property record cards for 2013, & 2014 shows the property did have exemptions in the name of Charles D. Long Jr c/o Frances long Life Estate.
2. Property was transferred to Judy Carol Long on 10/30/2014.
3. Records indicate a mobile home is on the property.
4. Property Owner has not filed for any exemptions for tax year 2015.
5. Since the property Owner has not been denied exemptions this is not a valid appeal.

**Recommendation:** Since property Owner has not filed, I recommend notifying property owner to file for exemptions for the 2016 tax year only on the property in which she resides per O.C.G.A 48-5-40(3)(G).

In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All

d. **Property Owner:** Judy C Long  
**Map & Parcel:** S24-11  
**Tax Year:** 2015

**Contention:** I do not feel I owe School Tax. I have not had to pay School taxes in previous years on said property due to age.

**Determination:**

1. Property record cards for 2014 shows the property belonged to Preston Hampton.
2. Property was transferred to Judy Carol Long on 10/30/2014.
3. Property record card indicates there is a mobile home on the property.
4. Property owner was not eligible for exemptions until 2015.
5. Property Owner has not filed for any exemptions for tax year 2015.
6. Since the property Owner has not been denied exemptions this is not a valid appeal.

**Recommendation:** Since property Owner has not filed, I recommend notifying property owner to file for exemptions for the 2016 tax year only on the property in which she resides per O.C.G.A 48-5-40(3)(G).

In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All

e. Below is a list of appeals that were received after the June 22, 2015 deadline:

1. Ethan Blake Jones – Map & Parcel 17-12A Appealing value – Received June 23, 2015
2. Jeffery & Lisa Ownings – Map & Parcel 67-12 – Filing for Covenant on June 26, 2015
3. Martha Jo Teague – Map & Parcel 30-1 – Filing for Covenant on June 26, 2015.
4. Vision Property Management – Map & Parcel T05-38 appealing value received on June 29, 2015
5. Vision Property Management – Map & Parcel 64-100-020 appealing value received on June 29, 2015.
6. Vision Property Management – Map & Parcel P07-53 – appealing value received June 29, 2015.

**I recommend notifying property Owners 1-6 above their right to file an appeal was lost due to not filing before the June 22, 2015 deadline Per O.C.G.A 48-5-306(2)(A)** In addition to the items required under paragraph (1) of this subsection, the notice shall contain a statement of the taxpayer's right to an appeal and an estimate of the current year's taxes for all levying authorities which shall be in substantially the following form:

*"The amount of your ad valorem tax bill for this year will be based on the appraised and assessed values specified in this notice. You have the right to appeal these values to the county board of tax assessors. At the time of filing your appeal you must select one of the following options:*

*(i) An appeal to the county board of equalization with appeal to the superior court;*

*(ii) To arbitration without an appeal to the superior court; or*

*(iii) For a parcel of nonhomestead property with a fair market value in excess of \$1 million, to a hearing officer with appeal to the superior court.*

*If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors which is located at: (insert address) and which may be contacted by telephone at: (insert telephone numb)*

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All**

**ADDENDUM TO JULY 1, 2015 AGENDA:**

**ADDITIONAL APPEALS:**

a. Owner: Connelly, Chris

Map/Parcel: S32-55

Tax Year: 2015

**Contention:** BOA value is not consistent with similar properties; no improvement has been added to property; building is 30+ years old. No recent sales of similar property support increase in value of \$400,000. Value should reflect purchase price of \$255,000.

**Determination:**

**Note:** The purchase price for value expires after first year according to O.C.G.A. 48-5-2 Section 3. (The subject was purchased in tax year 2012.

1. The subject's total assessed fair market value at \$650,000 falls within range of 4 sales with the median sales price of \$831,553.
2. Comparing the subject to the 2 sales with improvements most like the subject indicates the subject falling within range below the median of \$833,929.
3. The subject assessed building value at \$151,860 falls below the range of both like sales comparables with the lowest at \$188,717 and the median at \$468,769 building value.
4. The subject land value at \$498,222 falls above range of comparisons in neighborhood land study with the highest being \$232,613.
5. Commercial lots are typically assessed according to units of comparison by square foot for small commercial lots or front foot a measure of display area.

6. The subject display area is 714 front feet off Highway 27.
7. The total display area of all three comparisons is 589 front feet all located next to or across from the subject.
8. Tax records indicate that the subject road frontage or display area would be in a different land class with a higher unit price due to the larger display area.

**Field Visit Results:**

Exterior/Interior Inspection June 2015

1. Judy's herb entrance door is downhill slope from the parking lot and the front showroom is a downhill slope from the highway, sloping on both corners of the building coming down toward the right front end of the showroom area.
2. The new asphalt was poured over old pavement making it 2+ inches above the doors in front and right side and water stands in the front showroom area where the herb shop portion of the business is located.
3. This has caused damage to the floor covering and signs of mildew exist.
4. The roof is the original and there are signs of leaking throughout the Fit Pit Gym section of the business as indicated in photos recently taken during inspection.
5. The lessee contends that she moves the gym equipment around to keep it from getting damaged from leaks.
6. The interior of the gym section has been remodeled with added walls and ceiling repair and paint also added offices and security camera system.
7. The Showroom section reflects personal property additions; but nothing really structural or improvement related.
8. Recent photos from the field visit indicate three heating and air systems on each side and one in back of the building.
9. Tax records do not reflect any upgrades, office additions, new walls, security systems or cameras, etc or added heating and air systems.

**Income Producing Property Review:**

1. Based on Market Trends online for the State and specifically illustrated for Summerville, GA from January, 2015 to March, 2015 the following was determined:

- Asking rent for office space leasing falls at about \$15.80 per sq.ft. and retail at approximately \$12.50 per sq. ft. (graphs available for the Board's review with agenda item)
- A comparison study was done using income data on recently sold and/or leasing properties in the city of Summerville from 2014 and 2015 tax year.
- The comparison study of retail/business properties that recently sold and/or leasing suggests an average gross rent multiplier of \$14.91.
- The study indicates an average lease price per sq. ft. of \$7.03 for income producing properties.

2. To determine a sales price for the subject property based on the income approach to value, the comparables average lease price per sq. ft. of \$7.03 is multiplied by the area of the subject giving the annual rent of \$105,942 -- then the annual rent of \$105,942 multiplied by the comparable average GRM of \$14.91 results in a total estimated value of \$1,579,595.

**Outcome:**

1. The subject land value falls above range of comparables; however, records indicate a different land class for a commercial property with more of a display area.
2. The subject building value falls below range of sales and similar type buildings with similar physical attributes.
3. The income producing study indicates the subject to be under valued as a whole for commercial property.

**Recommendation:**

1. Deny the appeal to adjust the value to \$255,000 for tax year 2015.
2. Suggesting further review of commercial properties for 2016 based on the market data and income analysis to better conform to uniformity for all commercial properties county-wide.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

**b. OWNER: GE Franchise Finance (Old Pizza Hut Building)**

MAP/PARCEL: S32-49

TAX YEAR: 2015

**Owner's contention: Appealing value and uniformity**

Property Owner's submitted a report from their broker which suggests a building value of \$100,000 and a land value of \$75,000 for a total value of \$175,000.

**Highlights from the broker's report:**

1. Parking lot is usable but has visible cracks and could use a seal and re-stripping. The roof is in poor condition. Estimated cost to cure is \$50,000.
2. Few fast food restaurants in the trade area. Retail rents range from \$11.99 to \$22 (all retail in the market)
3. Retail prices per sq. ft. land and building: \$122 to \$217.65 for all retail in the market with vacant land price per sq. ft.: \$1 to \$3
4. This is an "island" market, difficult to get to, with minimal through traffic. Population is generally stagnant, with some peaks during fall as this location is near mountain homes typical owned as second homes.
5. Lease rate range-vacant: Market least rate range per sq. ft.: \$9 to \$12 (recommended: \$10 per sq. ft.)
6. Sale price range - vacant: Market Sales price: \$80 to \$182, highest and best use is a restaurant

**Determination:**

1. According to the study submitted by the property owner's broker the comparables used include vacant sales and listings in Rome, Ellijay, Summerville, Calhoun, Toccoa, Clayton and Jasper with three of the comparables being in Summerville.

• Included in the spreadsheet is Long John Silver's which sold in 2012 as vacant for \$510,000 and two vacant land listings one for \$225,000 and one for \$110,000.

2. The 2015 assessed value is \$199,751 and did not increase from previous tax year. (The property was purchased in 2012 for \$315,000.)



3. The subject property is located at 10820 North Commerce Street, Summerville and is .57 acres with 111 front feet on Highway 27.

4. The 111 front feet indicates a commercial property with a large display area for a unit of comparison using price per frnt. ft. of \$881.

5. The subject improvement value is \$88,476 and the land value is \$97,849; accessories total \$13,426.

6. The improvement grade is 150 with a physical of 95 built in 1987 with an area of 2,744 sq. ft. for a price per sq. ft.\$32.24.

7. During a property visit on June 6, 2015 the following was determined:

- Based on an exterior inspection with no access to the inside, the roof appears to be in good condition; however the soffit and fascia are rotting and damaged around the entire building.

- The siding has some rotting and deterioration around the foundation area of the building where the siding is wood.

- The brick veneer portions of the building seem to be sound and in good condition and there is some minor window damage.

- The asphalt has years of wear and tear with no sealant remaining.

8. Estimated Cost to Cure:

- Soffit Replacement: \$507.50 equals a perimeter of 250 -- Fascia Replacement: \$488.73 equals a perimeter of 250 -- Panel Siding: \$483 up to 125 perimeter

- Parking Lot: Using approximately half the current value as estimated cost to completely repave and seal is \$6,000.

**Note:** Have requested a local contractor's estimate on the cost to repave and seal and area of 15,400 sq. ft. - pending a response from the contractor

**Note 2:** The above estimates are based on using online estimates for Summerville, GA zip code area 30747.

9. The subject property is currently vacant with no annual income from renting or leasing.

10. In the market study comparing the subject to similar commercial properties which sold as vacant or are currently vacant, the subject property at \$32 per sq. ft. falls within the median range at the higher end.

11. The subject has a lower price per sq. ft. than the comparable with the same grade and physical with a price per sq. ft. of \$41.

12. The subject improvement and land as a whole was compared to 2014 commercial sales in the same area with equal traffic count and amenities and the study indicates that the subject falls within range at the lower end with the median sales price being \$215,00.

13. Using the front feet or display unit of comparison with neighboring properties the subject falls within range at the higher end with the median price per front foot being \$824.

14. The subject property is located in a high traffic area with Commerce Street being Highway 27. The annual average daily traffic count is \$17,750 vehicles and an estimated 16,214 people reside within a five mile radius.

15. According to the Georgia census from previous year there are 4,534 people who reside inside the city limits of Summerville where the subject property is located.

**Recommendation:**

1. Suggesting a physical of 87 to allow for cost to cure estimate and to bring more in line with assessor record guide of physical comparison for a reduction in value from \$199,751 to \$178,874.

2. Suggesting the land value remain as notified for tax year 2015 at \$97,849 and flag to check with commercial properties as a whole for tax year 2016.

3. This results in a total fair market value of \$178,874.

**Reviewer: Wanda A. Brown**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

c. Map & Parcel: T08 39

Owner Name: Richard & Camilla Meeler

Tax Year: 2015

**Owners Contention:** "Land Value too high for location and size"

**Determination:** Subject property is a lot located at 162 Shady Lane in Trion. Lot is .45 acres with a value of \$10,530.00 for a value per acre of \$23,400.00.

The neighborhood lots have an average of .56 acres and an average value of \$9,489.00 for an average value per acre of \$16,191.00.

The comparables used in this study have an average of .49 acres and an average value of \$2,434.00 for an average value per acre of \$4,967.00. The overall averages show the subject has .08 acres less and is \$4,569.00 higher in land value and subject is \$12,821.00 higher per acre than the subject and comps.

**Recommendation:** I am recommending lowering the land value to \$5,944.00 which will bring the subject property more in line with the neighborhood and comps.

**Reviewers Signature:** Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

**MISC ITEMS:**

a. To: Board of Assessors,

I am requesting approval from the Board to take Course III "Valuation of Personal Property" that's offered August 24-28 in Helen GA. This is one of the prerequisites offered for the Appraiser II exam. The Course amount is \$100.00. The room rate is \$99.00 per night. Thank you for your consideration.

**Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Mr. Barker – Requesting approval to attend assessors Re-Certification course GAAO Conference on July 20-22. Course cost is \$325.00 and room rate is \$109.00 per night.

The Board agreed Mr. Barker & Mr. Richter will attend the Assessor Re-Certification Course in Dublin September 15-17, 2015.

Meeting adjourned at 11:27 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 July 1, 2015