

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 3, 2018

Attending: William M. Barker – **Absent**
Hugh T. Bohanon Sr. – Present
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes June 27, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total TAVT 2017 Certified to the Board of Equalization – 2
Total Real & Personal Certified to Board of Equalization - 23
Cases Settled – 25
Hearings Scheduled – 0
Pending cases – 0

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21
Received appraisals from Attorney's office**

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

Appeals are top priority for all office staff.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2
Total appeals reviewed Board: 2
Pending appeals: 0
Closed: 2

2018 Real & Personal Appeals taken: 30
Total appeals reviewed Board: 14
Pending appeals: 16
Closed: 0

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VI: APPEALS

a. Owner: Sheffield Stanley

Tax Year: 2018

Map/ Parcel: 00M0600000004

Owner's Contention: House value \$35,000, 24x24 storage building \$0, house in poor condition with extreme foundation issues.

Owners asserted value: \$39,365

Determination:

1. Property is located on 3082 Hwy 337 Menlo, and has an improvement value of \$55,460 an accessory value of \$477 and a land value of \$4,365 for a total fair market value of \$60,302.
2. A field visit and interior inspection was done on 6/21/18.
3. The main heated area is 35x39 1 story finished attic in the record. This is incorrect; a 15x39 area is 1 story finished attic while the rest is just 1 story.
4. The house has a severe foundation issue that is causing the floors to sag towards the outside of the house. The owner is attempting to fix the foundation issues himself by jacking up the house and fixing the piers and adding others to support the house and floor.
5. The 24x24 storage building in question is actually an old home that has hardly any foundation and is mainly sitting on the ground. The walls that are on the ground have rotted; the owner has been trying to jack the house up to put a foundation under it but is unable to do so because of the condition of the house. There are no floors except in one small room.
6. Current foundation and floor repair costs research was done, however am unsure as to what extent and how an expert would go about fixing this issue due to the various ways of correcting foundation issues.

Recommendations: Correct the story count in the house by labeling the 15x39 area in front of the house 1 story finished attic and the rest of the heated area 1 story addition. These changes would alter the heated area square footage from 2,111 to 1,861. Lower the physical depreciation from 67 to 60 and the functional obsolescence from 78 to 75. These changes would lower the value of the house by \$10,374 for the repairs to the floor and foundation. Sound value the 24x24 storage building to \$0. These changes would alter the improvement value from \$55,460 to \$45,086 the accessory value from \$477 to \$0 for a total fair market value change from \$60,302 to \$49,461.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Owner: Smith Freddy Alan & Haley

Tax Year: 2018

Map/ Parcel: 000480000040FL22

Owner's Contention: Bought the house for \$197,000 well above what the tax value should be. Square footage should be 3,720 sq ft. I have attached a portion of my appraisal

Owners asserted value: \$197,000

Determination:

1. Property is located on 208 Autumn Wood Drive Summerville. Current values are:

- A. improvement value: \$296,121
- B. accessory value: \$52,951
- C. land value: \$18,600

For a total fair market value of \$367,672

2. A previous visit field was done on 6/30/17 a 4,050 square foot pool deck, 15x26 gazebo and a 12x16 bath house was added to the record.
3. A field visit was done on 6/22/18 during which the house was carefully measured. Current records had the entire living space of the house labeled 1 story finished 3/4 story. During interior inspection it was discovered half of the house is 1 story while the other half is 2 stories. These changes altered the square footage from 3,942 to 3,651.
4. The bath count was incorrect in our records; the half bath count was changed from 0 to 2 and the extra fixture count from 6 to 10.
5. While reviewing accessories on the property a 12x16 utility building that was on the record had been removed..
6. The neighborhood study shows a median value per square foot of \$80 and average value per square foot of \$81. The subject is lower at \$62.15 value per square foot.
7. The sales study shows a median price per square foot of \$90 and an average price per square foot of \$109. The subject is lower at \$53.68 price per square foot. This was a bank sale from a foreclosure.
8. The owner did send a uniform residential appraisal report with their appeal

Recommendation: Make the changes to house dimensions and correct story count from 1 story $\frac{3}{4}$ finished stories to 1 story and 2 story addition, which would alter the square footage of the heated area from 3,942 to 3,651. Correct bath and plumbing fixture count; adding 2 half baths and 4 more extra fixtures. Remove the 12x16 utility building from the record. These changes would change the improvement value from \$296,121 to \$227,035, accessory value from \$52,951 to \$49,102 and the land value would stay the same at \$18,600. This would alter the total fair market value from \$367,672 to \$294,737.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Owner: Brown Kathy Van Pelt

Tax Year: 2018

Map/ Parcel: S28-43

Owner's Contention: None

Owners asserted value: \$75,000

Determination:

1. Property is located on 154 Allen Street and has an improvement value of \$75,022 and a land value of \$4,993 for a total fair market value of \$80,015.
2. A field visit was done on 6/29/18. A 7x24 deck landing patio on record was not found at the rear of the house. A 10x24 open porch on record was found not attached to the house and in very poor condition.
3. The neighborhood study show a median of \$40 value per square foot while the average is at \$41 value per square foot. The subject is below but in range at \$37 value per square foot.
4. The Sales Study show a median of \$40 price per square foot and an average of \$46 price per square foot. The subject is below but in range at \$37 value per square foot.

Recommendation: Removed the 7x24 deck landing patio and 10x24 open porch from the residential improvement. Add the 10x24 open porch to accessories and sound value to \$0. These changes would alter the residential improvement value from \$75,022 to \$71,703 which would alter the total fair market value from \$80,015 to \$76,696.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

d. Map & Parcel: 31-28

Owner Name: Taylor, James L & Ella F

Tax Year: 2018

Owner's Contention: Low cost barn valued to high, should be about \$10,000 for TFMV \$506,066.

Determination: The property located on 265 James Taylor Drive, Lyerly on 213.45 acres was visited with the property owner present on 6/28/18 by appraisers Randy Espy, Wanda Brown and Bryn Hutchins.

1. The property covenant was renewed in 2017 indicating an increase in updated covenant values and the annual 3% increase, all set by the state of Georgia.

2. The property owner verified the use of each building and was available to show us the insides resulting in the following changes:

- a. Change the low cost barn, currently a 48x77 to 6 different buildings:
 - i. Implement shed with power 17x48 with grade/physical of 105/92
 - ii. Hay barn/pole shed 30x48 (hay inside) with grade/physical of 90/89.
 - iii. 3 lean-to's: one currently listed separate, a 19x23 (was 19x26), a 15x30, a 16x35 with grades/physicals of 75/79
 - iv. Implement shed 15x18 with grade and physical of 75/79.
 - b. Added a 20x24 finished utility building with central air and 2 fix bath with a grade/physical of 115/100.
 - c. Added a 18x25 hay barn with a grade/physical of 80/9 and a well-house with no value.
3. These changes reduce the accessory value from \$42,534 to \$37,463 a difference of \$5,071 for a total fair market value of \$519,749.

Recommendation: Requesting the Board of Assessor's approve the changes and set the total fair market value at \$519,749 for tax year 2018.

Reviewers: Wanda Brown, Randy Espy and Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Map & Parcel: T07-149

Owner Name: TK INDUSTRIES, LLC

Tax Year: 2018

Owner's Contention: Surrounding houses are valued much lower in the same condition

Determination:

1. The subject is located at 386 Park Ave, Trion on .22 acre lot and has a building value per sq. ft at \$31, for a total improvement value of \$62,565 and including land at \$5,405 a total fair market value of \$67,970.

2. The sales study indicates the following:

a. SALE COMP T07-130 HAS AN OBSCOLENCE FACTOR OF 67 THAT THE OTHER SALES DO NOT (this is typically the issue with the old mill houses with no remodel) -- This house like the subject was built in 1925, but still has asbestos shingles and does not have the remodel like the subject.

b The remodel of the subject is taken into consideration according to records maintaining uniformity of applying a physical no higher than 89 for all remodels.

c. Two sales comps are a higher grade than the subject but are the closest comparables in the sales report taking into account the neighborhood factor, location and house details. The remaining comp with the same grade and closest physical of 82 is on the other side of Hwy 27 in the neighborhood off of Back Penn Road.

d. The subject at \$31 per sq. ft falls within range above the average of \$29 but below the median of \$32 per sq. ft. and if excluding the house with the obsolescence, the subject would fall below average and median sales.

3. The neighborhood study indicates the same grade homes with same factor having lower physical and some in worse condition next door to the subject.

a. The subject physical was 72 at the time of purchase in 2013 and records indicate an increase to 89 after the remodel indicating the subject at \$31 per sq. ft. is accurately compared to the houses with 78 to 84 physicals at \$29 per sq. ft.

b. There is a one-story addition on the back of the house that may not be accessible from the inside and could be a utility or storage room. We did not have access to the inside and no answer by phone to verify this.

4. The land value is in line with neighborhood comparables, however; according to the sales study it is valued above comparables of the same size lot.

a. Due the lot having road frontage on both Park Avenue and Simmons St., the depth factor and front foot units increases the land value.

Recommendation: Suggesting the total fair market value remain at \$67,970 with the house value at \$62,565 and the land remain at \$5,405 for tax year 2018.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Map / Parcel: 26-2B

Property Owner: Dennis Rash

Tax Year: 2018

Owner's Contention: About 30% of this property is in a flood zone, so I don't feel the appraisal value of \$45,724 is correct. See attached 2016 tax statement.) Did not contest last year.

Owner's Value Assertion: \$37,865

Appraiser Note: 2016 had a BOE lock of \$37,865

Determination:

1. Property owner has 9.55 acres on Hair Lake Road. The property is about 30% in flood zone. Property has good access in Market Area 4. Property is valued at \$45,724 for a price per acre of \$4,788.

2. Looking at 2017 sales in Market Area 4 there are 7 sales with good access. None of the 2017 sales are in flood zone. The average acreage is 3.45 acres, the average land value is \$14,099, the average land value per acre is \$4,082, the average sales price is \$12,039 and the average sales price per acre is \$3,485.

Recommendation: It is recommended to set the land value at \$33,282. This is the sales price per acre by the 9.55 acres which sets the land value at \$33,282.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

g. Map / Parcel: 50B-49

Property Owner: Johnny Pledger & Leonard Barrett

Tax Year: 2018

Owner's Contention: Land only account. A lot. Unimproved. Large drainage ditch in the center of lot. Request meeting if needed.

Owner's Value Assertion: \$1,000

Appraiser Note: Property was purchased at a tax sale in 2004 for \$1,100.

Determination:

1. Property owner has .61 acre tract located on Red Oak Road off of Highway 100. Property has good access in market area 6. Land value is \$3,077 for a price per acre of \$5,044.
2. Looking at 2017 sales in Market Area 6 there are 6 sales with good access. The average acreage is 5.40 acres, the average land value is \$22,994, the average land value per acre is \$4,257, the average sales price is \$3,641.

Recommendation: It is recommended to set the land value at \$2,221. This would put the land value per acre at \$3,641, in line with 2017 small acreage land sales in market area 6.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

h. Map & Parcel: Cheryl Duke

Owner Name: 37-36G & 37-36H

Tax Year: 2018

Owner's Contention: I am filing an appeal for the 2017 tax year now because I was unaware my tax value went up then. I didn't receive a notice midyear and didn't think about it until I got my bill. I contacted the tax office and I was told I could file an extension or pay it and file a return if I did so between 1/1/2018 & 4/1/2018. Somewhere around 1/19/2018 I talked to Kenny about return form. We processed to get the land reassessed. It was taken to the Board and what we sent was Ok'd. I was then told to wait till May or June when tax notices came out for 2018 to file an appeal for the previous year. The week I got it I came in and was told I couldn't appeal 2017. I feel I overpaid by \$295.75 for both tracks of my land. I would appreciate if it would be considered to get this refund since I was unaware of the increase

Owners Asserted value: \$85,538 for 37-36G & \$13,539 for 37-36H

Determination:

1. The property was purchased on March 3, 2016 from Dempsey Lawson.
2. Ms. Duke received purchase price for 2016.

3. Ms. Duke did not file an appeal for 2017. She came in the office in November of 2017 and was told that it was past the deadline to file an appeal for 2017. She was told she could file a return between January 1, & April 1, 2018 and if she wasn't happy with the results from the return she could file an appeal for 2018 after receiving her assessment notice.
4. Return was filed for both properties on January 23, 2018.
5. On January 30, 2018 the BOA lowered her land value on 37-36G to \$18,225.
6. On January 30, 2018 the BOA lowered her land value on 37-36H to \$13,536.
7. All Assessment notices for 2016, 2017, & 2018 have the same mailing address. (See in file)
8. Ms. Duke feels since the BOA lowered her value in 2018 (from filing a return) that she is owed a refund for 2017.

Recommendations: I recommend denial of request for refund. O.C.G.A. 48-5-380(a)(1) states
(a) As provided in this Code section, each county and municipality shall refund to taxpayers any and all taxes and license fees:

- (1)** Which are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of any county or municipality; or
- (2)** Which are determined to have been voluntarily or involuntarily overpaid by the taxpayers.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

i. Map & Parcel: Zip Trading Corp

Owner Name: 63-26

Tax Year: 2018

Owner's Contention: Concerning your annual notice of assessment dated 6/4/2018 re 2018 tax year, we wish to appeal the estimated tax amount.

1. Last year, estimated tax amount was \$762.68 and the bill came in at \$866.09
2. The estimated tax amount in this year's annual assessment notice is \$866.09, and I am assuming the final bill will again be even higher than this amount.
3. Assessed amount for the property has not changed: still, you taxes keep increasing every year.
4. We have had this property for sale for several years, and we have been told by both our realtor and our attorney that there are almost no buyers, and the few that show any interest wants the property for "nothing".
5. We believe that continuing to raise these property taxes is unfair, and I ask you to review them again. We appreciate your thorough consideration of the above and your reply.

Owners Asserted value: No Asserted Value noted

Determination:

1. Zip Trading Corp's value has not changed from 2017 to 2018.
2. Increase in property tax amount was a result of the Mill rate increase set by County Commissioner.

Recommendations: Since the primary function of the Assessor's office is to assess property, I recommend denial of the appeal since the Board of Assessors has no control over the mill rate.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

j. Map & Parcel: 64F-17**Owner Name: Timmons, Sharon R.****Tax Year: 2018**

Appraiser notes: A field inspection was completed on 6/25/18. The current value of home is \$7,561. The current TFMV is \$11,279.

Owner's Contention: Tax estimate is \$131.01. Previous year taxes were in \$30 to \$40 dollar range. Property has not been visited since 2012. Increase is to the addition of a building that has been on the property since Nov. 2012. Appellant request inspection visit after 3:45 pm. Please call first.

Owner's Value Assertion: None given.

Determination:

1. The sound value of \$0 applied to this building from 2013 through 2017 was removed by corrections made by wingap system. The value of \$7,561 was given to the structure. This value reflected the condition and state of home at time of last inspection in 2012.
2. The field inspection and information from the owner was used to determine the home's finish details, current condition, and state of construction. The record for this home should reflect the following changes and details: 1 bathroom, carport corrected to canopy, open porch corrected to deck, percentage complete at 85%, functional at 85%, and physical condition at 85%. These changes and corrections change the TFMV to approximately \$11,701 for tax year 2019.

Recommendations: I recommend no changes to 2018 tax record. I recommend correcting the record for tax year 2019.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: COVENANTS IN LIEU OF APPEAL**a. Property Owner: Samuel Graham Glover****Map & Parcel: 1-11****Tax Year: 2018**

Contention: Filing for Covenant in lieu of an appeal.

Determination: Total acreage of 320.00. Total Covenant acreage will be 320.00

Recommendation: Approval Covenant of 320.00 acres.

Reviewer: Nancy Edgeman

b. Property Owner: Samuel Graham Glover**Map & Parcel: 5-22****Tax Year: 2018**

Contention: Filing for Covenant in lieu of an appeal.

Determination: Total acreage of 284.00. Total Covenant acreage will be 284.00.

Recommendation: Approval Covenant of 284.00 acres.

Reviewer: Nancy Edgeman

Motion to approve Covenants a-b listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: EXEMPTIONS

a. Map & Parcel: S29-19

Owner Name: Kimberly Michelle Hanson – Johnnie Lewis Life estate

Tax Year: 2018

Owner's Contention: Ms. Lewis requests late consideration for the senior homestead exemptions applied in 2017. But no income documentation appears in the application folder. Ms. Lewis stated this income verification was brought into the office 3/28/17 with other paperwork submitted. Where it went I have no idea. Widow of James Dale Lewis (Jim) who was also a Veteran Army. I plead with you as a Board to consider my request for back dating this appeal or at least approve asap. JLL

Determination:

1. Ms. Lewis applied for exemption on March 28, 2017.
2. Income was not presented at time of application in 2017.
3. Application was denied and was considered an incomplete application due to no income on file.
4. Roger Jones took an appeal and an exemption application on June 22, 2018.
5. Ms. Lewis's income that was provided on June 22, 2018 (2017 taxes) does not qualify her for the exemption.

Recommendations: Ms. Lewis does not have any appealable rights since she did not file for the exemption between January 1, and April 1, 2018. Per O.C.G.A. 48-5-45 (a)(2) I recommend denial of the exemption for the 2018 tax year and notifying her to apply in 2019.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Wilson

Vote: All that were present voted in favor

IX: INVOICES

1. Schneider – Inv # INV-3271 Due Date 7/1/2018 Amount \$600.00

BOA reviewed, approved, & signed

Mr. Wilson stated he will not attend the meeting on June 11, 2018.

Meeting Adjourned at 10:11am


William M. Barker, Chairman


Hugh T. Bohanon Sr.


Richard L. Richter

Doug L. Wilson

Betty Brady







**Chattooga County
Board of Tax Assessors
Meeting of July 3, 2018**