

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of September 13, 2017

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<b>Attending:</b>	<b>William M. Barker – Present</b>
	<b>Hugh T. Bohanon Sr. – Present</b>
	<b>Gwyn W. Crabtree – Present</b>
	<b>Richard L. Richter – Present</b>
	<b>Doug L. Wilson – Present</b>
	<b>Nancy Edgeman – Present</b>

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Meeting called to order at 9:02 am

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 6, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA acknowledged receiving**

**b. Emails:**

1. Weekly Work Summary
2. Thomson Reuters update

**BOA acknowledged receiving emails**

**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 other certified to Board of equalization - 22**

**Cases Settled – 3**

**Hearings Scheduled – 15**

**Pending cases – 15**

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21**

**BOA acknowledged**

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

**Appeals are complete, working with the Tax Commissioner to complete Digest.**

**NEW BUSINESS:**

**V. Appeals:**

**2017 TAVT Appeals taken: 12**

**Total appeals reviewed Board: 12**

**Pending appeals: 0**

**Closed: 12**

2017 Real & Personal Appeals taken: 168  
 Total appeals reviewed Board: 167  
 Pending appeals: 1  
 Closed: 167

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.  
**BOA acknowledged**

## VI: APPEALS

**a. Property:** 73—31-A  
**Tax Payer:** GODFREY, BARRY K & DELORES A  
**Year:** 2017

**Contention:** TAX APPRASIAL EXCEEDS TRUE FAIR MAKET VALUE  
 2017 TAX APPRAISAL = \$ 200,099

### Determination:

1. Owner's assertion of value = \$ 170,000
2. Property in question is a 25.71 acre tract of agricultural land located approximately ¼'s of a mile south of Bethel Methodist church. Tract is primarily pasture land. Access is via an unpaved driveway located at the rear of the church parking lot. Tract has limited access. The parcel is under conservation / land use covenant started in 2012.
3. 2017 tax appraisal breakdown:
  - a. House = \$ 147,529 or \$ 71.27 per square foot
  - b. Land = \$ 52,570 or \$ 2,045 per acre
4. LAND VALUE
  - a. Sales Study: 16 sales 5 from June 1<sup>st</sup> to December 31<sup>st</sup> 2015, and 11 January 31<sup>st</sup> to August 31<sup>st</sup> 2016. From 20 to 30 acres. 10 are vacant land sales, 6 and improvements.
  - b. For purposes of the Study, a portion of sales price attributable to the land component was calculated.
5. Range of purchase price per acre = \$ 1,910 to \$ 7,000. Measure of central tendency ran from \$ 3,300 to \$ 3,500. Of these 16 sales, 4 sold, per acre, less than the SUBJECT land appraised.
6. HOUSE VALUE.
  - a. Unit Value sales study: 25 sales all from 2016. Houses of 1,500 sqft to 2,500 sqft on parcels of 2 acres or less. House considered were grades of 100 to 115 with condition factors of 0.80 or higher.
  - b. For purposes of this comparison, a value of \$ 2,045 (the per acre value of the SUBJECT land) was added to the house value of \$ 147,529 for a total of \$ 149,574. This was divided by the house area of 2,070 to derive a unit value of \$ 72.26.
  - c. Unit value sales ranged from \$ 24 to \$ 96 per square foot, with the measures of central tendency running \$ 60.00 to \$ 64.00 per square foot.
  - d. NOTE: The main structure of this home is listed as a 1.5 story (unfinished half story). This portion of the structure is NOT 1.5 story; it is a cathedral ceiling with a 15 foot wide "loft" area that runs the length of this section (approximately 600 sqft). Per the Appellant (09/08/2017) there are no rooms off the loft, just an entrance to the 1.5 story addition.
  - e. NOTE: If the value override is removed, the value of the home, for 2017 will adjust from \$ 147,529 to \$ 141,240. This will adjust the calculated unit value of the home to \$ 69.22 / Sqft.

**Recommendation:**

1. It is recommended that the override value of \$ 147,529 on the house be removed for 2017, and the system value of \$ 141,420 applied.
2. This would adjust the total value of the property to \$ 193,990 for 2017.

**Reviewer:** Roger F Jones

Date: Wednesday, September 13, 2017

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

Meeting Adjourned at 9:28am

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

  
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 Board of Tax Assessors  
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09/20/2017