

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 19, 2017

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

Meeting called to order at 9:05 am by **Mr. Bohanon as acting Chairman; Mr. Barker took over as Chairman at 9:10am.**

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 12 & 17, 2017
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

Requesting BOA acknowledge receiving

b. Emails:

1. Weekly Work Summary
2. 2017 Mount Vernon Mills appeal
3. Final digest approved by BOA (sent to school board, Mr. Winters, Jason Espy)
4. 2017 Digest submitted to Tax Commissioner, Joy Hampton

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 - 2

Cases Settled – 2

Hearings Scheduled – 0

Pending cases – 2

**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.

Our primary focus is appeals at this time.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 10

Total appeals reviewed Board: 10

Pending appeals: 0

Closed: 10

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

BOA acknowledged**VII: MOBILE HOMES**

a. Property: 39D—81 a manufactured home
Tax Payer: LYNCH, DEBRA KAY
Year: 2017

Contention: APPRAISER REQUESTING NOD

Determination:

1. The home is of Unknown make and model.
 - a. Dimensions are 27x49
 - b. Estimated year of manufacture – 1995
 - c. Home is currently unoccupied.
2. Home was moved into the county AFTER the first of the year.
 - a. Home does not display a 2017 decal
 - b. Currently there is no record of taxes having been paid on this home elsewhere.
3. Home is currently considered to be of AVERAGE quality, but in POOR condition.
 - a. Effective age, for 2017 tax purposes, has been put at 1990.
 - b. WinGAP calculates a straight-line depreciation factor of 0.22.
4. There is NO record of a permit to move being issued on this home.

Recommendation:

1. Based upon current information, it is recommended that this home be valued at \$ 6,665 for the 2017 tax year.
2. It is recommended that the home be NOD'ed for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: APPEALS

a. Owner: Barr, Gwynne H & Reynolds, Tony Lee
Tax Year: 2017
Map and Parcel: 00S130000024

Owner's Contention: House on 105 Raymond Street burned November of 2016; owner wants value adjusted to \$5,000.00

Owners asserted value: \$5,000.00

Determination:

1. Field visit of property was done on 7/14/17; extensive fire damage was observed throughout the entirety of the interior of the house. The exterior walls, roof and foundation were found to be in good condition.
2. The value of the house on record we have this time is \$30,901 with an accessory value of \$272 and a land value of \$2,675.

Recommendations: My recommendation is to apply a \$5 per square foot which would make the value of the house \$7,250 for a total fair market value of \$10,197. Also, permit the house for a remodel visit for the coming year to check progress of remodeling or tearing down.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Owner: Thomas, Terry

Tax Year: 2017

Map and Parcel: 000550000052L19

Owner's Contention: A burned house on 1298 Airport Road had a value of \$48,389 placed on it, owner wants value lowered to \$17,062.

Owners asserted value: \$17,062

Determination:

1. According to our records house burnt in February of 2012 and the owner reported it to our office on 6/27/12.
2. A visit was done on 12/11/12 and it was determined to sound value the house to \$0 with a land value of \$17,062.
3. During the conversion to Wingap all houses that were sound valued to \$0 had a value placed on them. The subject property was one of these. This issue has been resolved; however, the owner submitted an appeal before it was corrected.
4. The property was visited on 7/12/17 and it was discovered the house was in the same condition. Fire damage throughout the house especially in the back of house.

Recommendations: The house value was corrected when the issue with houses sound valued to \$0 was resolved. The property should retain a total fair market value of \$17,062.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Owner: Shiflett, Chris

Tax Year: 2017

Map and Parcel: 00S1500000014

Owner's Contention: The purchase price of \$50,500 not the fair market value of \$93,607 is the value of the house and property. Property is located on 489 Walnut Avenue Summerville, GA 30747.

Owners asserted value: \$50,500.00

Determination:

1. According to the Neighborhood Study the price per square foot of the subject property which is \$48.49 is higher than the comparison properties average of \$39.96 and median of \$44.45.
2. According to Sales Analysis though the subject property sold for \$50,500 which is less than the comparable property which had an average sales price of \$104,167 and a median of \$95,874.
3. The neighborhood houses used in the study are 110 grade and brick. The subject house is 100 grade and vinyl. There was no sales data with comparable grades available.
4. A field visit was done on 7/11/17 and it was discovered the roof needs to be replaced. There was water damage around the house on and near the soffit. The pool was found in a severely deteriorating condition. The house is built on the side of steep hill and a dangerous drop off was discovered to the left side of the house were the concrete driveway stops. The only access to back of the house is the back door in the basement which opens directly in front of the hazardous pool or going down the steep hill on the right side of

Recommendations: Requesting the Board of Assessors approve the changes to physical (from 98 to 80) to house and removing the value of the pool and add a Functional Obsolesces of 80 due to no access to

the back of the house on the left side as well as there isn't a safe way to access the rear of the house. These changes would result in a total fair market value of \$60,894.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 30--67

Tax Payer: ANDERSON, BENICE JR & ELLEN L

Year: 2017

Contention: MARKET VALUE
\$ 196,675

Determination:

1. 2017 REAL ESTATE APPRAISAL

- a. Residential improvements = \$ 22,059
- b. Accessory improvements = \$ 3,896
- c. Land value = \$170,720

2. Appellant states he does not want to pay taxes on the total 85.23 acres as he intends to divide the property and disperse it to his grandchildren.

3. While "current use", "highest and best use", and "income from property" are considerations that are allowed under the Georgia Tax Code, the intention to divest oneself of part or all of the property is not an allowable consideration for purposes of an ad valorem tax appraisal.

4. MARKET VALUE OF LAND

- a. During the appeal interview with the Appellant, his concern was on the value of the 85.23 acres listed to this property, Therefore this review will consider on the value of the land.
- b. Appellant's 2017 land value = \$ 170,720 for 85.23 acres or \$ 2,003 per acre
- c. This valuation was compared with four (4) 2016 land sales in the Subject's immediate vicinity.
 - Parcel 19--20: 95.20 acres sold 08/03/2016 for \$ 150,000 or \$ 1,576/acre.
 - Parcel 30--02: 66.00 acres sold 06/23/2016 for \$ 145,200 or \$ 2,200/acre.
 - Parcel 30--11: 161.44 acs sold 04/18/2016 for \$ 322,900 or \$ 2,000/acre.
 - Parcel 29--68: 190.52 acs sold 08/05/2016 for \$ 395,300 or \$ 2,075/acre.
- d. In comparison with these 4 sales, the SUBJECT ranked 3rd of 5 for total value (subject's land value compared to purchase prices).
- e. In comparison with these 4 sales, the SUBJECT ranked 3rd of 5 for value / acre (subject's land value compared to purchase prices).
- f. Reviewing Chattooga's 2016 Sales Ratio Study by the Georgia Department of Audit and Accounts, it is noted that for Agricultural property, based on 74 samples, the County's median ratio was 36.10%.
 - This indicates that the County's 2016 agricultural values were estimated to be within 4% of true market value.
 - The margin of error allowed in study ranged from 6.5% below market to 1.46% below market.

Recommendation:

It is recommended that the value of this property remain at \$ 196,675 for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map & Parcel: 55B 28
Owner Name: Deborah Trammell
Tax Year: 2017 Owners Value Assertion: \$2,000.00

Owners Contention: "House very bad land stay wet and in a hole worth about \$2,000.00".

Determination: This house is located at 709 Welcome Hill Road on 1.03 acres. House has a grade of 80 was built in 1880 and has 1274 sq ft. and a house value of \$20,550 and land value of \$5,090.00 for a TFMV of \$25,640.00. House has been vacant for a while and the current owner purchased the house and land in March 2017 for \$3,000.00. This house and land is located beside new owner's property. This house is not livable. Front porch has caved in and there is a hole through the center of the house. Most of the floors have rotted out. The land seems to be in good condition with the exception of a ditch the county dug for drainage. Owner has ask the county several times to fix or complete the work but as of this date they have done nothing more to the ditch.

Recommendation: I am recommending lowering the house value to zero. Recommendation for the land is to lower it to \$3,220.00 which is the average for land in this section of Welcome Hill. This will give the current owner close to what they paid for the property and what they are asking for in this appeal.

Reviewers Signature: Cindy Finster

Motion to apply \$5.00 per sq ft to the house, lower the land to \$3,220, Total value \$9,590:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Map / Parcel: 48-28
Property Owner: Nancy S. Powell
Tax Year: 2017

Owner's Contention: Value to High
Owner's Value Assertion: \$8,000

Appraiser Note: This property was at 17 plus acres. This parcel was split up between family members on Rocky Hollow Road. The 17.89 acres was valued at \$56,085 and was what Ms Powell was notified at. The 6.25 acres that Ms. Powell has should be valued at \$23,305. The property owner called about this on 7/14/2017 and I corrected the land value at that time.

Recommendation: It is recommended to notify property owner of the new fair market value of \$23,305.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Map & Parcel: 56-28
Owner Name: Lee, Patty Jo
Tax Year: 2017

Appraiser notes: Subject is a 1,401 sf brick veneer home; built in 1963. It is located on Thomas Road in Trion.

Owner's Contention: Property is older and should be lower in value.
Owner's Value Assertion: \$40,000

Determination:

1. Building equity study indicates subject's per sf value of \$40.37 is within the range of 5 comparable values. It is above the median of \$38.52 and below the average of \$44.54. The subject's per sf value of \$40.37 is below the adjusted comparable of \$45.14.
2. A study of 6 2016 sales of similar properties throughout the county indicates that the subject's TFMV per sf value of \$46 is below the median sale price per sf of \$51 and below the average sale price of \$52.
3. Land study indicates subject's per acre value of \$2,500 is below the 5 comparable's median value of \$4,439 and below the average value of \$3,821.
4. Field review indicates the physical condition and attributes of home are correct.

Recommendations: I recommend no changes to the TFMV for tax year 2017.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

g. Map & Parcel: 16-38-T03

Owner Name: Ballard, Tommy & Sammy

Tax Year: 2017

Appraiser notes: This property is 2.57 acres located on Peach Orchard Road.

Owner's Contention: Appealed in 2013-Value set from 2014 for 3 years at \$10,000. The property owner contends the value should not have gone back up to \$17,579 and should remain at \$10,000.

Owner's Value Assertion: \$10,000

Determination:

1. A BoE lock of \$10,000 was applied to this property for an appeal of 2013 tax values. This lock should have been removed for 2016 tax year.
2. An equity land study indicates that subject's per acre value of \$6,840 is equal to 9 comparable properties of similar acreage and located on same road.
3. A study of 8 land sales with a median acreage of 2.5 indicates that the subject's per acre value of \$6,840 is above the comparable's median and average sale price per acre. The comparable's median sale price per acre is \$3,800 and the average is \$4,215. The subject's per acre value is \$3,040 above the median sales price.
3. A study of 37 land sales with a median acreage of 4.49 indicates that the subject's per acre value of \$6,840 is above the comparable's median and average sale price per acre. The comparable's median sale price per acre is \$3,800 and the average is \$5,170. The subject's per acre value is \$3,040 above the median sales price.
4. A field visit to this property indicated that approximately half of the property is subject to right of way for a power line and wooded portion of land is also subject to right of way for a power line.
5. A plat recorded in Chattooga county courthouse Book 9, Page 57 verifies right of way for Georgia Power.
6. Due to land being subject to right of way and study of 2016 sales the value of this land may need to be adjusted.

Recommendations: I recommend setting the TFMV of this property to the owner's asserted value of \$10,000. Per acre value of \$3,891.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

IX: COVENANTS

a. Map/Parcel: 8-53

**Property Owner: Elizabeth Young C/O Blanding Young
Tax Year: 2017**

Contention: Filing for Covenant in Lieu of an appeal.
Determination: Research indicates that property is 46.28 acres.

Recommendation: Approve Covenant for 44.28 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map/Parcel: 48-48

**Property Owner: Judy Lynn Allred
Tax Year: 2017**

Contention: Filing for Covenant in Lieu of an appeal.
Determination: Research indicates that property is 58.60 acres.

Recommendation: Approve Covenant for 58.60 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

X: INVOICES:

a. South Data – Personal Property returns -Invoice 992457662 – Date June 30, 2017 – Amount \$267.50


b. South Data – Real Notice of Assessment – Invoice 992457663 – Date June 30, 2017 – Amount \$6,277.32


c. South Data – CD of all Notices – Invoice 9924576664 – Date June 30, 2017 – Amount \$100.00
BOA reviewed, approved, & signed items a-c


The BOA discussed the meeting on July 17, 2017, concerning the Mount Vernon Mills appeal.

Meeting Adjourned at 9:52am

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







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