

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 26, 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 – Absent</b>
	<b>Richard L. Richter – Present</b>
	<b>Doug L. Wilson – Absent</b>
	<b>Nancy Edgeman – Present</b>

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Meeting called to order at 9:00 am

**Motion was made by Mr. Richter to go into closed session @ 9:00am per O.C.G.A. 50-14-3(6), Seconded by Mr. Bohanon, All that were present voted in favor.**

**Motion was made by Mr. Richter to exit closed session at 9:10am, Seconded by Mr. Bohanon, All that were present voted in favor.**

**APPOINTMENTS: Joy Hampton, Kenneth Johnson joined the meeting @ 9:10am.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 19, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

**Requesting BOA review, approve, & sign**

b. Emails:

1. Weekly Work Summary

2. Online Courses available

**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**

**2017 Real & Personal Appeals taken: 65**  
**Total appeals reviewed Board: 31**  
**Pending appeals: 34**  
**Closed: 31**

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

**BOA acknowledged**

**II: MOBILE HOMES**

**a. Property: 7A3—117 a manufactured home**  
**Tax Payer: LANGSTON, PATRICIA April Fowler as Agent**  
**Year: 2016 - 2017**

**Contention:** HOME NOT TAXABLE FOR YEARS INDICATED  
 VALUE IN CONTENTION: \$ 16,491

**Determination:**

1. The home in question is a 2001 16x76 Pioneer.
2. The reported owner, Ms. Langston, died January of 2013. Ms. Fowler is her daughter.
3. Ms Fowler reports that the home was removed from the property in 2015.
4. Title report shows the home titled to a "Paula Jean Terry", of Hixson, TN in June of 2015.
5. Field visit conducted 07/06/2017 confirmed that the Pioneer home in question was no longer on this property.
6. Based on satellite photography, the last year it can be confirmed that the home was on the property was November of 2014.
  - a. Due to poor resolution and heavy tree cover, the county's 2015 satellite image is inconclusive as to presence of this home.
  - b. This Appraiser is unaware of a 2016 image that could be checked.
  - c. Home is clearly gone in February 2017 image

**Recommendation:**

1. Set the value of the Subject MH (a 2001 16x76 Pioneer) to -0- for the 2016 & 2017 tax years.
2. Delete the 2001 16x76 Pioneer from the County tax rolls for the 2018 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**b. Property:** 7A3--117  
**Tax Payer:** LANGSTON, SCOTT  
**Year:** 2017

**Contention:** REQUEST BY APPRAISER TO NOD MANUFACTURED HOME

**Determination:**

1. During field inspection for Patricia Langston appeal (2017 MH) a second Manufactured home was discovered on property.
2. Home is a Weston by Fleetwood
  - a. Dimensions are 16 x 60
  - b. Home has a single bay window
  - c. Estimated year built is 1990.
3. Home is currently not in livable condition.
4. According to April Fowler (Agent in the Patricia Langston appeal) this home belongs to Scott Fowler.

**Recommendation:**

NOD home for 2017 at a salvage value of \$ 500.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**c. Property:** 7A3—115 a manufactured home  
**Tax Payer:** FOWLER, BRANDI  
**Year:** 2017

**Contention:** APPRAISER REQUESTS PERMISSION TO NOD HOME.

**Determination:**

1. Home discovered 07/06/2017 during field visit for Langston mobile home appeal (2017).
2. Manufacturer appears to be Bonnell Enterprises. Home does not appear to be habitable.
3. According to the occupant of a second home on this parcel, Bonnell is the property of Brandi Fowler.
4. Home is unoccupied and appears to be abandoned.
5. There is no "Brandi Fowler" listed on Chattooga's tax digest
6. There is no "Brandi Fowler" listed with a car in Chattooga County per the Tax Commissioner's Office
7. Occupant of second home on this parcel agreed to act as recipient of mail on behalf of Brandi Fowler.

**Recommendation:**

1. NOD this home at \$ 500 salvage value for the 2017 tax year
2. It is recommended that a mailing address of "c/o" April Fowler, 66 Gordon Lane, Menlo, GA be used for this account

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**d. Property: 63A—2 a manufactured home**  
**Tax Payer: KELLAR, JESSE W & MARGIE**  
**Year: 2017**

**Contention:** HOME IS NOT TAXABLE FOR YEAR IN QUESTION  
 VALUE IN CONTENTION: \$ 5,806

**Determination:**

1. Home in question is a 1983 year model Dolphin by Tidwell,
  - a. Dimensions are listed as 28x60
  - b. No Add-Ons are listed with this home
2. Property was homesteaded with Dolphin being included on the real property digest.
3. Per report filed 06/19/2017 (signature is not readable), this home was “torn down a year ago”.
  - a. This Appraiser phoned Margie Kellar (now Margie Yukso) on 07/19/2017.
  - b. Ms. Yukso reported that the home was torn down approximately June of 2016.
4. A field inspection of 07/06/2017 confirms that home is no longer on property.
5. An examination of satellite imagery shows the home was gone from the property no later than February of 2017.

**Recommendation:**

1. Set value of 28x60 Dolphin to -0- for the 2017 tax year.
2. As Mr. Kellar is deceased, and Mrs. Yusko (formerly Kellar) moved from the property prior to 01/01/2017, it is recommended that the homestead exemption be removed from this property for the 2017 tax year.
3. Delete this manufactured home from the county’s tax rolls for 2018.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

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

**e. Property: T23--124 a manufactured home**  
**Tax Payer: CARMON, JERRY Agent: Erin Carmon**  
**Years: 2013 - 2017**

**Contention:** HOME IS NOT TAXABLE FOR THE YEARS INDICATED  
 VALUE IN CONTENTION: \$ 500

**Determination:**

1. Home in question is a 1987 year model Fleetwood
  - a. Dimensions are listed as 14x66
  - b. NO add-ons are listed to his home
2. Home burned in 2005 and was set at \$ 500 scrap value by BTA for that year.
3. Mr. Carmon died in 2012 (see included obituary)
4. Agent reports that home was removed from property in 2007
  - a. Tax Account is delinquent to 2013.
  - b. If there were any earlier outstanding bills they have been “written off” by the Tax Commissioner.
5. Drive-by on 07/06/2017 confirms there is no longer a manufactured home on this parcel.
  - a. Satellite imagery indicates home was on property in June of 2009.
  - b. Satellite imagery further indicates home was removed from property as of December of 2009.

**Recommendation:**

1. Set value of home to -0- for tax years 2013 to 2017.
2. Delete the home from the County’s tax rolls for tax year 2018.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**g. Property:** 37--67-33 a manufactured home

**Tax Payer:** HENDERSON, IRA M

**Year:** 2017

**Contention:** OWNER REQUESTING 2017 NOD ON MANUFACTURED HOME

**Determination:**

1. Home in question is reported to be a Palm Harbor
  - a. Dimensions are 27x55
  - b. Manufacturer's ID number is PH145395A/B.
  - c. Add-ons consist of House-Style roofing and siding, and a permanent fireplace
2. Mr. Henderson requests that home be put in his name and a 2017 tax bill generated. A "paid" 2017 tax bill is requisite for obtaining a title.
3. Home has a 2014 decal attached: decal number 39.
  - a. Issued to a 27x55 home of unknown make / model.
  - b. Bill and decal were issued in the name of Dexter McGaha.
4. Mr. McGaha was the appellant in appeals filed for 2016 & 2017 against this home
  - a. 2016 appeal was filed based on market value
  - b. 2017 appeal was filed based on taxability.
    - 2017 mobile home tax bill 61616 was voided by the Board per decision recorded 02/15/2017. Property visit of 02/09/2017 confirmed home was no longer on Mr. McGaha's property.
    - No information concerning disposal of home was provided by appellant.
    - Home was deleted from county records shortly thereafter.
5. Home was discovered on the property of Mr. Henderson 02/02/2017. Home was added to the Mobile Home digest for the 2018 tax year on 07/03/2017.

**Recommendation:**

1. It is recommended that the home be NOD'ed in Mr. Henderson's name for tax year 2017.
2. It is recommended that it be value for 2017 at its original 2017 value of \$ 14,755

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**VIII: APPEALS**

**a. Property:** M06--4

**Tax Payer:** MAJORS, MARY J

**Agent:** SHEFFIELD, STANLEY

**Year:** 2017

**Contention:** TAX APPRAISAL EXCEEDS TRUE MARKET VALUE  
VALUE IN CONTENTION: \$ 94,604

**Determination:**

1. Home in question is located at 3082 Highway 337, within the corporate limits of Menlo, GA.
2. Agent acquired home from Appellant 06/01/2017.

- a. Mrs. Majors no longer has any interest in this property and is NOT involved in this appeal.
  - b. Don Hicks, Digest Compliance Manager with the Georgia Department of Revenue, reports that Mr. Sheffield is authorized to file this appeal per O.C.G.A. §48-5-311(e)(1)(A), even though he was not the owner of this parcel as of 01/01/2017.
3. Mr. Sheffield is requesting a 2017 tax appraisal of \$ 30,000. (This was his purchase price as documented by a settlement statement and PT61; both documents included in file)
  4. Property value breakdown:
    - a. Land: \$ 4,365 for 100 ft = \$ 43.65 per front foot
    - b. House \$89,658 for 2,110 sqft = \$ 42.47 per square foot
    - c. Accs \$ 581 for 576 sqft = \$ 1.01 per square foot
  5. Unit value of the property (total property FMV/Area of the House) = **\$ 44.81** per square foot.
  6. Mr. Sheffield reports the following deficiencies with this property:
    - a. Termite damage (reported by real estate agent – property has NOT been inspected by a pest control agent)
    - b. Floors have shifted, house no longer sits level.
    - c. Home will need foundation repairs
    - d. Age of the home: built in 1900. This also reflects in architecture.
  7. Field visit of 07/17/2017 noted:
    - a. Termite damage in enclosed front porch.
    - b. No appearance of leakage, damage, or deterioration to floors, interior walls, or ceilings.
    - c. Several of the floors in the house are not level, they have an almost ramp-like shift down from doorway to center of the room.
    - d. Physical depreciation is currently listed at 80%; no economic or functional obsolescence is listed. PRC shows a “neighborhood adjustment” factor of 0.85.
  8. Market analysis:
    - a. Since 2014 there have been 13 sales of residentially improved properties in the immediate area of the SUBJECT. (See Sales Map enclosed). One sales was deleted from this study due to excessive disparity between the purchase price and the tax appraisal, leaving 12 samples in this study.
      - Purchase prices range from \$ 6,000 to \$ 88,000 (both of these are 2016 sales).
      - Average purchase price for these 12 transactions was \$ 39,890, with the median selling price being \$ 39,900.
      - Median heated living area of the homes was 1,472; median grade was 90; median condition factor was 75%.
      - Median unit price (purchase price / heated living area of house) = \$ 29.50 per sqft; aggregate unit price was \$ 27.77 per sqft.
    - b. From January to December of 2016, the WinGAP system lists 14 sales for properties of less than 5 acres that have houses graded 95 to 105.
      - The average selling price of these 14 properties was \$ 98,886 with the median purchase price being \$ 100,100.
      - The average unit price for these 14 properties was \$ 59.98 per sqft; the median unit price being \$ 58.93 per sqft; and the aggregate unit price being \$ 56.68 per sqft of house.
      - Using a weighted scale of comparison, the mean, median, and aggregate unit prices for these 14 properties are \$ 58.63, \$ 55.41, and \$ 57.30 per sqft of house.
    - c. The 2016 Sales Ratio Study performed by the Georgia Department of Audits and Accounts, found the County’s 2016 values of residential properties to be at acceptable levels of market.
      - Based on 59 samples
      - Median ratio showed our 2016 values to be approximately 2.51% below market, with the margins of error being from approximately 0.56% below market to 7.56% below market.

**Summary:**

- d. It is the opinion of this appraiser that the 12 sales of properties in the immediate area of the SUBJECT (trending 2014 to 2016) should carry greater weight than the Department of Audit's ratio study, or the 14 county wide sales of properties 5 acres or less with a 95 to 105 grade house.
- e. Based on this proposition, \$88,000 would be the upper limit of a 2017 tax appraisal with approximately \$ 40,000 being the median value.
- f. Adding the weight of Mr. Sheffield's documented purchase price (\$ 30,000), the age of the home, and it's noted deficiencies, a value of less than \$ 88,000 would seem to be indicated. However, given that only 4 of those sales were of homes graded 100 or above, a tax appraisal above the median would appear to be indicated.

**Recommendation:**

It is therefore recommended that the 2017 tax appraisal of this property be set at \$ 60,000.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**b. Owner:** McGraw, William M

**Tax Year:** 2017

**Map Parcel & Address:** 00S1500000021, 465 Roseway Circle, Summerville, GA 30747

**Owner's Contention:** Property owner's value increased with no indication as to why and contends the value should be \$150,000.

**Owners asserted value:** \$150,000

**Determination:**

1. According to the Neighborhood Study the price per square foot of the subject property is higher than the comparisons which have a median value of \$46.00 and an average value of \$47.67.
2. According to the Sales Study the subject property does fall in line with comparable properties which have a median value per square foot of \$51.00 and an average value per square foot of \$57.67.
3. The main improvement had a 12% increase from 2015 to 2016 per BOA decision for main improvement buildings grade 95 and above.
4. There are no indications according to records as to why the improvement increased again in 2017.

**Recommendations:** Bring subject house closer to median range of sales and within the range of neighbors using the price per square foot of the closet comparable, which is \$53.00. Doing so would give the subject property an improvement value of \$125,875 which would give the property a total fair market value of \$146,987

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**c. Owner:** Gordon Joseph P

**Tax Year:** 2017

**Map/ Parcel & Address:** 0007500000L0100B; 1450 Highway 27, Summerville GA, 30747

**Owner's Contention:** Believes total fair market value of property to be \$100,000.

**Owners asserted value: \$100,000**

**Determination:**

1. According to the Neighborhood Study the price per square foot median is \$68 and average is \$69; the subject property is higher end at \$80 per square foot but still in range.
2. The comparables in the Sales Study are not in the vicinity of the subject property; however these recent sales show the sales price per square feet median at \$86 and average at \$88; the subject property is in range of comparisons at \$80 price per square feet.
3. The owner has had the subject property on the market for sale for some time with no success. It seems the failure to sell is due to the close proximity of a large metal building used as a bargain mall.
4. A study done on properties with economic obsolescence shows a 12% depreciation was added due to the close proximity of a business.
5. The property is also in a flood zone.

**Recommendations:** Add a 12% economic obsolescence due to the close proximity of a large building being used as a business which would alter the house value from \$159,479 to \$140,342.; adding the land value of \$5,467 would change the subject property a total fair market value from \$164,946 to \$145,809.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

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

**d. Owner: Gordon Joseph P & Cynthia**

**Tax Year: 2017**

**Map/ Parcel & Address: 000750000L01; 1450 Highway 27, Summerville GA, 30747**

**Owner's Contention: Believes total fair market value of property to be \$43,500.**

**Owners asserted value: \$43,500**

**Determination:**

1. According to the Neighborhood Study the median and average price per acre is exact to comparables at \$7,315 price per acre.
2. The comparables in the Sales Study are not in the vicinity of the subject property; however these recent sales show the subject property being valued higher at \$7,315 price per acre than the comparisons with a median price per acre of \$3591 and a average price per acre of \$3,748.
3. Study of the subject property also revealed a large part of the land is in a flood zone.

**Recommendations:**

1. Due to the 2016 Sales Comparison having lower price per acre than the subject property and a large part of the land is in a flood zone. Lower the price per acre of the subject property to \$4,139 to about mid range of sales and neighborhood comparisons bringing the total fair market value of the property of \$42,449.
2. Permit surrounding properties in flood zone for review 2018.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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



**e. Owner: Mckissick Properties LLC****Tax Year: 2017****Map/ Parcel & Address: 00P100000037; 242 Greeson Street, Pennville GA, 30747**

**Owner's Contention:** House was destroyed in storm and removed 7 plus years ago. Owner wants house removed from record and believes the value of the property to be \$1500.

**Owners asserted value: \$1500**

**Determination:**

1. Field visit of property was done on 7/20/17 and revealed the house and accessories have been completely removed.

**Recommendations:** Remove the house and all accessories from the record leaving the land which is valued at \$3,264 bringing the total fair market value of the property to \$3,264.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

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

**f. Map & Parcel: 66-52-B****Owner Name: PENTZ, KAREN****Tax Year: 2017**

**Owner's Contention:** The house became unlivable on 8/1/16 after a house fire, no running water in bathroom, no heat, only cold water line to kitchen, house is built on the ground, no foundation, floors rotting, no tile floors as indicated in tax record, the pine walls are salvage pieces with mildew and rough wood.

**Determination:**

1. The property is located off Wahatchee Trail from Mitchell Rd and Subligna Rd.

2. The land is 4.64 acres valued at \$16,881, main house is value is \$7,413, remains of another destroyed house is valued at \$0 and the accessories at \$888 for a total fair market value of \$25,182.

3. A property review was conducted in January, 2017 and resulted in corrections to sketch on building #2 on same lot beside building #1, a burned house; a \$0 sound value was applied to the house destroyed by fire.

4. The house that's recorded as building #2 was reviewed by exterior inspection with no knowledge of inside damage.

5. Per phone conversation on July 21, 2017 with the owner who lives in Vermont, she informed me that her son did some repairs but it's still not livable and they won't be able to move in until the end of the year.

6. In accordance with the Board of Assessor's policy pertaining to vacant houses in this condition, applying \$5 per sq. ft results in a value of \$3,090.

**Recommendation:**

1. Approve the property owner's assertion of \$3,700 for the house, leave the land at \$16,881 and the accessories at \$888 for a total property value of \$21,469 for 2017 and permit to be checked for 2018.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

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

**g. Owner: Clark James Hill**

**Tax Year: 2017**

**Map/ Parcel & Address: 0043A00000013; 8641 Hwy 100, Lyerly GA, 30730**

**Owner's Contention:** House was sound valued to \$0 now has a value of \$6,438.

**Owners asserted value:** \$4,230

**Determination:**

1. 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.

**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 \$4,230.

**Reviewer: Wanda Brown & Bryn Hutchins**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**h. Owner: Schrader Darla R**

**Tax Year: 2017**

**Map/ Parcel & Address: 00B0200000025; 56 Ash Street, Summerville GA, 30747**

**Owner's Contention:** This is only a storage shed made from old lumber with a dirt floor.

**Owners asserted value:** \$500

**Determination:**

1. 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.

**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 \$1663.

**Reviewer: Wanda Brown & Bryn Hutchins**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**i. Map & Parcel: 37-82-B**

**Owner: Crow, Meredith**

**Tax Year: 2017**

**Owner's Contention:** Total property value should be \$138,000. The property owner discussed issues with his foundation having cracks from settling and shifting soil from earthquakes and storms.

**Determination:**

1. The subject property is a 5 acre tract, a one story house having an unfinished basement and accessory buildings located at 434 Chelsea Lane, Summerville with a total fair market value of \$148,631.

- The 100 grade house built in 1992 went from \$101,245 to \$102,898; an increase of \$1,653 after a property review on February 2, 2017 when updates and corrections were made to the record.
- The implement shed decreased in value from \$1,577 to \$614 and a pool, deck, carport and lean-to were added for a 2017 total accessory value of \$15,808.
- The land value did not increase and is valued at \$29,925 or \$5,985 per acre.

2. The neighborhood study for houses has a median range of \$71 and average of \$65. The subject falls at the lower end of range in line with the 100 grade house which is like the subject indicating the subject's improvement to be in line at \$46 per sq. ft.

- The tracts in the same land class are used as comparables for the subject with a median value per acre of \$5,049 indicating the subject falling at the highest end of the range at \$5,985.

3. For a sales study there was no market data for the neighborhood, so sales in district 1 (county) of 100 grade homes like the subject were used for comparisons.

- According to the market study the assessment values are lower than all the sale prices except the bank liquidation and the subject house valued at \$46 per sq. ft is below the median at \$53 per sq. ft. The median land value per acre is \$5,769 and the subject falls in line just below the median.

4. A visit to the property on 7/24/2017 to follow up on the appeal resulted in the following:

- Photos taken show extensive damage to the foundation of the house and the cracks throughout the basement, there is water damage, mildew and swaying in main floor of the house. The owner put in place two metal poles to hold the floor up.
- The damage is visible inside and out around the foundation of the house.
- The property owner showed the damage to his lean-to from a fallen tree and his patchwork on the roof and said it still leaks.

**Recommendation:**

1. Leave the land as notified at \$29,925, adjust the physical reducing the value of the lean-to from \$942 to \$706, change the physical on the house from 98 to 87 adjusting the house value from \$102,898 to \$93,350 a decrease of \$9,548 and inform the property owner that without cost to repair estimates, it is outside the standard procedure to make any further adjustments.

2. The changes would result in a total property value of \$138,847 for tax year 2017.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**j. Map & Parcel:** S45 4

**Owner Name:** Mike Salmon

**Tax Year:** 2017 **Owners Value Assertion:** \$116,643.00

**Owners Contention:** "No improvements to house. House value increased. Would like value back down to previous value".

**Determination:** I made a visit to this house on July 20, 2017 to check for any updates or improvements. According to my visit and owner contention there has been no improvements done to this house and last visit to this house was March 2007. Subject house is a four sided brick located at the corner of Farrar Drive and Red Horse Road on 2.43 acres. House has a grade of 115, was built in 1959 and has 1965 sq ft and a house value of \$113,208.00 and land value of \$11,178.00. Subject house increased in value from \$105,765.00 to \$113,208.00 an increase of \$7,443.00. I found three neighborhood houses comparable to the subject. These houses have an average grade of 112, average year built 1959, average sq ft 1842.

**Recommendation:** I am recommending lowering the house value down to the previous value of \$105,765.00 and leave the land value as it is \$11,178.00 for a TFMV of \$116,943.00.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**k. Map & Parcel: 49-121-B**

**Owner Name:** Shiflett, Timothy & Jacqueline

**Tax Year:** 2017

**Appraiser notes:** Home is a 2181 s.f. 130 grade home located on Buice lane.

**Owner's Contention:** Not fair market value. No increase justified. Not consistent with neighbor house.

**Owner's Value Assertion:** \$149,533

**Determination:**

1. A Board of Assessors decision on 11/05/2014 for an appeal including years 2013 and 2014 set the value of this home at \$141,733 for the tax years of 2013 and 2014.(see copy of agenda item in file) This decision states for years 2013 and 2014 but the value remained as adjusted through 2016. This value was removed for 2017 tax year in the wingap system.
2. The value of this home was increased by 12% due to B.O.A. decision from April 25, 2016. This action was taken in order to bring tax values closer to market value and increase uniformity of value between properties. This increase was not applied for 2016 tax year due to the value being overridden for the years following the 2013 & 2014 appeal.
3. An equity study indicates the subject's per sf value of \$82.07 is above the comparable's median per sf value of \$79.33 and above the average of \$77.44. The subject's per sf value is within the range of values shown by the comparables. These range from \$60.80 to \$91.98. The grades of the comparables range from 115 to 140 with an average grade of 124 which is very close to the subject's grade of 125.
4. A study of land comparables in the area indicates equality in value per acre. The subject's per acre value of \$10,000 is equal to the comparable's median value of \$10,000 and slightly below the average of \$9,942.
5. A sales study of 5 homes ranging in grade from 120 to 140 indicates the subject's value per sf of \$82 is below the median and average sale price per sf. The median sale price per sf of the comparables is \$87 and the average is \$94.
6. A field visit to the property indicates some changes that need to be made for tax year 2018. These changes are adding a patio not recorded on sketch and changing the screened porch over open porch to a screened porch over screened porch.
7. Based on the studies completed this home seems to be within the range of values of the comparables.

**Recommendations:** I recommend no changes to the TFMV of this property for tax year 2017. I recommend correcting the sketch record for tax year 2018.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**I. Map & Parcel: 15-9****Owner Name: Johnson, Kenneth Paul****Tax Year: 2017**

**Appraiser notes:** Please notify owner of date and time for Boa meeting in which this appeal will be heard-phone 706-862-2614

**Owner's Contention:** House should be about \$38,000 total value-electric is unfinished, plumbing is unfinished per visit. Exterior review 12/13/16.

**Owner's Value Assertion:** \$38,000-house value

**Determination:**

1. Home is a new house visited on 12/13/16 for new house tag. It is located at 1273 Blowing Springs Road.
2. The home was over 40% complete at this time and was added to tax records for 2017.
3. The field review was performed by Randy Espy and Wanda Brown. The home was determined to be 65% complete at this time. This level of completion gives the home a FMV of \$44,120.
4. This estimate was determined by use of the Table for Estimating Percentage of Completion for Various Stages of Construction that we use as a standard for determining level of completion while in the field.
5. Review of the field notes and pictures of this property with the completion table is consistent with a 65% level of completion. The owner contends that electric and plumbing were not complete.
6. The owner's assertion of a \$38,000 value was an estimate of what he had into the property.
7. The latest field visit and interior inspection on 7/20/17 indicates that the 65% level of completion should be about 57%. The rough electric was only ½ complete and the rough plumbing did not exist.
8. Correcting the level of completion to 57% would reduce the value this home to \$38,690 from \$44,120 as recorded for 2017 tax year.

**Recommendations:** I recommend correcting level of completion to 57%. This change would reduce the current TFMV of \$52,421 by \$5,430 to an approximate 2017 TFMV of \$46,991.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

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

**Mr. Johnson left the meeting after his appeal was heard @ 10:35am.**

**m. Map / Parcel: 65-1****Property Owner: Ronald L. & Linda Pettyjohn****Tax Year: 2017**

**Owner's Contention:** Covenant Value

**Owner's Value Assertion:** \$75,591

**Appraiser Note:** This property is under a covenant as of 2014, however the assessment notice did not show a covenant exemption. The estimated tax bill showed \$722.08 which is a fair market value of \$75,591. The estimated tax bill with the correct covenant value is \$386.46 which is a fair market value of \$73,940

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$722.08 to \$386.46 and a fair market value from \$75,591 to \$73,940.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**  
**Second: Mr. Bohanon**  
**Voter: All that were present voted in favor**

**n. Map / Parcel: 78-8-BBB**  
**Property Owner: Brian Keith Whitlock**  
**Tax Year: 2017**

**Owner's Contention:** Not showing covenant in tax bill incorrect assessment value.

**Owner's Value Assertion:** \$179000

**Appraiser Note:** This property was showing a negative covenant value with a fair market value of \$233,908 with a estimated tax bill value of \$2,478.13. After correcting negative covenant the fair market value is \$196,749 with a estimated tax bill value of \$1,619.92.

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$2,478.13 with a fair market value of \$233,908 to a estimated tax bill value of \$1,619.92 and a fair market value of \$196,749.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**  
**Motion: Mr. Richter**  
**Second: Mr. Bohanon**  
**Voter: All that were present voted in favor**

**o. Map / Parcel: 84-19**  
**Property Owner: Brian Keith Whitlock**  
**Tax Year: 2017**

**Owner's Contention:** Not showing covenant in tax bill incorrect assessment value.

**Owner's Value Assertion:** \$144,127

**Appraiser Note:** This property was showing a negative covenant value with a fair market value of \$146,703 with a estimated tax bill value of \$1,569.67. After correcting negative covenant the fair market value is \$185,564 with a estimated tax bill value of \$1,131.33.

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$1,569.67 with a fair market value of \$146,703 to a estimated tax bill value of \$1,131.33 and a fair market value of \$185,564.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**  
**Motion: Mr. Richter**  
**Second: Mr. Bohanon**  
**Voter: All that were present voted in favor**

**p. Map / Parcel: 78-83**  
**Property Owner: Herman & Geraldine Whitlock**  
**Tax Year: 2017**

**Owner's Contention:** Assessment notice value unchanged from 2016 (\$186,418) Appellant applied for and received covenant for 2017. Land being charged at (\$18,347-covenant ) vs county schedule (\$56,148) but estimated tax is \$2,043.43 vs \$1,855.76 paid last year.

Owner's Value Assertion: \$186,418

**Appraiser Note:** This property was showing a negative covenant value with a fair market value of \$186,418 with a estimated tax bill value of \$2,043.43. After correcting negative covenant the fair market value is \$187,965 with a estimated tax bill value of \$1,516.58.

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$2,043.43 with a fair market value of \$186,418 to a estimated tax bill value of \$1,516.58 and a fair market value of \$187,965.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**q. Map / Parcel: 37-47C**

**Property Owner: Kingston H. Lanier**

**Tax Year: 2017**

**Owner's Contention:** Appealing value of poultry houses.

**Owner's Value Assertion:** Covenant Value

**Appraiser Note:** This property was showing the wrong covenant exemption due to poultry houses being incorrectly coded. The assessment notice was showing a exemption of \$22,548 a fair market value of \$1,722,144 for a estimated tax bill value of \$17,039.54. After correcting covenant the fair market value is \$1,727,575 with a covenant exemption of \$211,404 for a estimated tax bill value of \$12,265.48.

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$17,039.54 with a fair market value of \$1,722,144 to a estimated tax bill value of \$12,265.48 and a fair market value of \$1,727,575.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**r. Map / Parcel: 37-27**

**Property Owner: Bryan A. Lanier**

**Tax Year: 2017**

**Owner's Contention:** Covenant not calculating correctly.

**Owner's Value Assertion:** Covenant Value (\$768,000)

**Appraiser Note:** This property was showing the wrong covenant exemption due to poultry houses being incorrectly coded and adding calculated and override values. The fair market value on assessment notice is \$1,468,727 with a covenant exemption of \$21,666 and a estimated tax bill value of \$14,418.70. The correct fair market value is \$1,322,774 with a covenant exemption of \$25,126 and a estimated tax bill value of \$12,837.24..

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$14,418.70 with a fair market value of \$1,468,727 to a estimated tax bill value of \$12,837.24 and a fair market value of \$1,322,774.

Reviewer: Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**s. Map / Parcel: 48-1D**

**Property Owner: Bryan A. Lanier**

**Tax Year: 2017**

**Owner's Contention:** Chicken houses removed but covenant only reduces 3%

**Owner's Value Assertion:** Covenant Value (\$90,000)

**Appraiser Note:** This property was showing a negative exemption of -\$267,162. The fair market value was \$119,499 with a estimated tax bill value of \$8,054.52. The correct fair market value is \$119,499 with a covenant exemption of \$25,034 and a estimated tax bill value of \$582.19.

**Recommendation:** It is recommended to notify property owner of the new estimated tax bill from \$8,054.52 with a fair market value of \$119,499 to a estimated tax bill value of \$582.19 and a fair market value of \$119,499.

Reviewer: Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**IX: COVENANTS**

**a. Map/Parcel: 42-35**

**Property Owner: Pamela Hardin**

**Tax Year: 2017**

**Contention:** Filing for Covenant in Lieu of an appeal.

**Determination:** Research indicates that property is 21.07 acres.

**Recommendation:** Approve Covenant for 19.07 acres.

Reviewer: Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**b. Map/Parcel: 68-6**

**Property Owner: Travis Tittle**

**Tax Year: 2017**

**Contention:** Filing for Covenant in Lieu of an appeal.

**Determination:** Research indicates that property is 81 acres.



**Recommendation:** Approve Covenant for 81 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**c. Map/Parcel: 16-56**

**Property Owner:** Jackie Simpson

**Tax Year:** 2017

**Contention:** Filing for Covenant in Lieu of an appeal.

**Determination:** Research indicates that property is 25.27 acres.

**Recommendation:** Approve Covenant for 23.27 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**d. Map/Parcel: 29-27**

**Property Owner:** Lynn Labron Love

**Tax Year:** 2017

**Contention:** Filing for Covenant in Lieu of an appeal.

**Determination:** Research indicates that property is 80 acres.

**Recommendation:** Approve Covenant for 80 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**e. Map/Parcel: 82-3C**

**Property Owner:** James Vick III

**Tax Year:** 2017

**Contention:** Filing for Covenant in Lieu of an appeal.

**Determination:** Research indicates that property is 35 acres.

**Recommendation:** Approve Covenant for 35 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**f. Map/Parcel: 82-3A****Property Owner: North West GA Medical Center 401k****Tax Year: 2017****Contention:** Filing for Covenant in Lieu of an appeal.**Determination:** Research indicates that property is 113.69 acres.**Recommendation:** Approve Covenant for 113.69 acres.**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Voter: All that were present voted in favor****X: MISC:****a. Map & Parcel: 3-10****Owner Name: Bell, William & Catherine****Tax Year: 2017****Appraiser notes:** Owner called to have address corrected and ask why there was no value change after he sold a portion of his land.**Owner's Contention:** Owner requested refund of overpayment.**Determination:**

1. Land was incorrectly valued since 2012. Land was valued at \$14,058 per acre and should have been valued at \$4,904 per acre.
2. Remarks on record card indicate corrections were not made as requested on 10/30/12. Records were corrected for 2017 tax year.
3. The land is now valued at \$20,500 for 4.13 acres. The amount of land was 4.3 acres for previous years and now has been reduced due to the sale of a portion of land.
4. 2016 payment was \$635.55 and overpayment was approximately \$402.66.
5. 2015 payment was \$655.30 and overpayment was approximately \$415.17.
6. 2016 payment was \$663.93 and overpayment was approximately \$420.64.
7. Total approximate overpayment was \$1,238.46. (see supporting documentation in file)

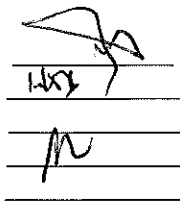
**Recommendations:** I recommend forwarding an error and release for 2016, 2015, & 2014 to the tax commissioner to issue a refund. Signature required on request form.**Reviewer:** Randy Espy**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Voter: All that were present voted in favor****b. Appeal Waiver & Release****Name:** Margaret D Skelton**Map & Parcel –** P04-003**Tax Year:** 2017

Needs Mr. Barker, Chairman's signature

**Mr. Barker, Chairman signed release**

**Meeting Adjourned at 10:55am**

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



Handwritten signatures of William M. Barker and Hugh T. Bohanon Sr. over horizontal lines.

**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of July 26, 2017**