

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 23, 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 9:00 am

APPOINTMENTS: Joy Hampton – Joy Hampton, Tax Commissioner joined the office to discuss mobile homes and to say she appreciates the Assessor's office working with her to get issues resolved.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 16, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

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 - 5

Cases Settled – 2

Hearings Scheduled – 3

Pending cases – 3

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.

All appeals have been assigned and are top priority.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 11

Total appeals reviewed Board: 11

Pending appeals: 0

Closed: 11

2017 Real & Personal Appeals taken: 166
Total appeals reviewed Board: 113
Pending appeals: 53
Closed: 113

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

BOA acknowledged

VII: MOBILE HOMES

a. Property: 14--59 ACC #1 a camper
Tax Payer: OSBORN, MARTIN
Year: 2017

Contention: TAX COMMISSIONER REQUESTS HOMESTEAD BE REMOVED
 2017 VALUE OF CAMPER = \$ 2,090

Determination:

1. Camper in question is a model 165 Sid-Clipper by Coachman
 - a. Year built is 2009
 - b. Size is listed as 7x16.
2. Camper has been on county tax rolls since 2002; the homestead was first applied in 2002.
3. In February of this year (2017) the Appellant notified this Office that he no longer occupied this camper as his dwelling.
 - a. A letter dated 02/20/2017 was sent to the Appellant concerning the camper.
 - b. The Appellant replied by phone 03/01/2017 that he was using the camper as a "weekend getaway".
4. Home was removed from the real property digest in WinGAP, however no error and addition was sent to the Tax Commissioner's Office adjusting the 2017 MH bill on this structure.

Recommendation:

1. If the policy of the Board of Assessors is to keep "residential" campers, (utility hook-ups, etc) on the pre-bill digest, the 2017, the camper should be NOD'ed on a value of **\$ 2,090**.
2. If the policy of the Board of Assessors is NOT to keep "residential" campers, (utility hook-ups, etc) on the pre-bill digest, then the camper should be deleted from the county tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 66—17 Acc #5 a manufactured home
Tax Payer: Arnold, Carol Ann Agent: County Tax Commissioner
Year: 2017

Contention: HOME IS NOT TAXABLE IN CHATTOOGA FOR 2017
 2017 APPRAISAL = \$16,781

Determination:

1. Home in question is a 1998 year model Shamrock2
 - a. It measures 16x76
 - b. There are NO add-ons listed to this home
2. Tax Commissioner reports this home was titled to a resident of Murray county in 2016, and should be removed from the 2017 prebill digest.

3. Per title report, Mr. Richard Lee Crowley or Chatsworth, GA purchased this home on 08/04/2016.
4. Home was on 66--17 as of 08/02/2016
5. Home does NOT appear on satellite image dated 02/16/2017
6. Murray County was contacted 08/15/2017 – this home does not currently appear on there digest (prebill or real).

Recommendation:

1. Set the value of this home to -0- for the 2017 tax year.
2. Delete the home from the county tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 6--11 Acc # 1 a manufactured home

Tax Payer: DURHAM, WALLACE **Agent:** County Tax Commissioner

Years: 2013 - 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

2017 FMV = \$ 2,509 2013 to 2016 FMV = \$ 2,621

Determination:

1. Home in question is a 1968 year model Embassy by Guerdon
 - a. Listed as 12x40
 - b. Add-ons list as
 - 15x8 Landing
 - 6x11 Enclosed Porch
 - 7x12 One-story Addition
 - Wood stove (non-factory)
 - c. Home on prebill digest back to 1991
2. Agent states home was torn down “4 or 5 years ago”.
3. Satellite images of parcel indicate wreckage where this home previously sat October of 2012.

Recommendation:

1. It is recommended that the value of this home be set to – 0 – for the tax years 2013 to 2017.
2. It is further recommended that this home be deleted from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 67—57 Acc #2 a manufactured home

Tax Payer: VINYARD, FRED L SR

Year: 2017

Contention: HOME RELOCATED / UPDATE DATA

2017 FMV = \$ 23,318

Determination:

1. Home is question is listed as a 1997 year model Craftsman.
 - a. Dimensions are listed at 27x56

- b. Add-ons are listed as:
 - House-Style Roofing and Siding
 - Fireplace or wood stove
 - Central AC system
- 2. Home had previously been located on Parcel 70-2-TR-2.
 - a. 2015 satellite imagery indicates home still at this location.
 - b. 2017 imagery shows it gone.
- 3. On 08/16/2017 home was discovered on Parcel T17--10.
 - a. Home was in sections as of that date.
 - b. Satellite imagery indicates home was on this parcel as of February 2017.
- 4. Home currently in two sections. Siding and roofing appear in poor condition.
- 5. Account is outstanding for tax years 2013 to 2017.
- 6. Title for home is in the names of Joseph B Harrison jr and Joshua Blalock.

Recommendation:

1. It is recommended that the tax account on this home be transferred into the names of Harrison and Blalock for the 2017 tax year.
2. It is recommended that the mailing address used be care of the owner of the real estate. (Mike Coley 342 Stoleman Road, Trion, GA)
3. It is further recommended that the 2017 manufactured home account be corrected to show a map / parcel of T17—10.
4. It is recommended that the value of this home be set at \$ 500 for the 2017 tax year:

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

e. Property: 67--57 Acc #1 a manufactured home

Tax Payer: BRANDON, RUTH & ANDREW **Agent:** County Tax Commissioner

Year: 2013 to 2017

Contention: HOME NOT TAXABLE FOR THE YEARS INDICATED
2017 FMV = \$ 1,659

Determination:

1. Home in question is a 1970 year model American.
 - a. Home of record is 12x48
 - b. There were no Add-ons listed to this home.
 - c. Home has been on tax records since the 2002 tax year.
2. Appellant's agent reports that this home is not at this location – rather a different home sits there.
3. Spoke to land owner 08/16/2017 who reports the “Brandon home burned years ago”.
4. Field visit of 08/16/2017 determined that there is NOT a 12 wide home located on this parcel.
 - a. The home located on this parcel is a 14x53.
 - b. The nameplate reads “Rembrook”.
5. Examination of satellite imagery first clearly indicates a manufactured home on this property in 2009. The resolution of the image is not sharp enough to distinguish a 12 foot wide home from a 14 foot wide mobile home.
6. Chattooga 911 does not report any home or mobile home fires on Burse Road back to 2007.

Recommendation:

1. As the home cannot be identified or located, it is recommended that the value of this home be set at -0- for tax years 2013 to 2017.
2. It is further recommended that the home be deleted from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Property: 67--57

Tax Payer: BURSE, JOE HENRY

Year: 2017

Contention: APPRAISER REQUESTS TO NOD MANUFACTURE HOME

Determination:

1. Home was reported to Tax Commissioner as part of Brandon 2017 MH Appeal.
2. Satellite imagery seems to indicate home has been at this location since 2012.
3. Spoke to Property Owner 08/16/2017. He reported that the home was "his".
4. Gratis records do not list an MH title in the name of either Joe or Emma Burse.
5. Gratis records do not list another MH titled to the Brandons (either Ruth or Andrew). Owners of the first MH listed to this property.
6. Home has been tied to a septic tank, and has a power meter hooked to it.
7. Home is in very poor condition, but would be considered livable.

Recommendation:

1. It is recommended that this home be NOD'ed for the 2017 tax year.
2. It is recommended that value of \$ 1,695 be applied to this home for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Property: 55—52-L22 Acc #1 a manufactured home

Tax Payer: CHILDERS, JAMIE **AGENT:** County Tax Commissioner

Year: 2013- 2017

Contention: APPELLANT WAS NOT OWNER OF THE HOME FOR THE YEARS INDICATED.

FMV for all years = \$ 2,746

Determination:

1. The Home in question is listed as a 1973 year model Camelot by Guerdon.
 - a. Dimensions are listed as 12x65
 - b. Manufacturer's ID number is listed as 181950
 - c. No Add-ons are listed to this home.
2. The real estate (55--52-L22) was listed in the name of James L Childers from 1999 to 2002.
 - a. According to tax record, this transfer was based on a sales contract between David Corbin and Mr. Childers.
 - b. This Appraiser has been unable to locate or document that sales contract.
3. The prebill mobile home listed to this property, first appears on the tax rolls in 2005.
 - a. It is listed in records in the name of the Appellant (Jamie Childers).
 - b. This Appraiser was unable to locate any instrument indicating that Mr. Childers owned this home.
 - The Id number in the records is not listed in the state's GRATIS database.

- A name search performed by one of the Tax Commissioner's clerks could find no GRATIS listing of a mobile home in the name of Jamie (or James L) Childers.
 - c. The mailing address was listed "c/o Gene Hampton"
 - d. Mr. Hampton was owner of the real estate at that time having acquired it in 2004 from David Corbin via DB 466 PG 548.
4. Mr. Hampton relinquished title to the land in 2005. Currently the real estate is titled in the name of Rodney C Wyatt.
 5. Satellite imagery first shows a trailer on this property in 1999. All images thereafter (of sufficient quality) show a trailer at this location.
 6. Field inspection discovered what appears to be a 12-wide mobile home located on this parcel.
 - a. The location was not accessible.
 - b. However, there were indications that the home was occupied.

Recommendation:

1. Per the BTA policy on establishing MH ownership, transfer the account into the name of Rodney C Wyatt (the current owner of the real estate) for the 2018 tax year.
2. Correct the 2017 prebill to Rodney C Wyatt.
3. Correct the 2013 to 2016 bills to "care of" Rodney C Wyatt.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. Property: 41--105 **Acc # 1 a manufactured home**
Tax Payer: WILKERSON, D L **Agent: County Tax Commissioner**
Year: 2013 to 2017

Contention: HOME WAS NOT TAXABLE FOR THE YEARS INDICATED
 FMV for 2014 to 2017 = \$ 6,468 FMV for 2013 = \$ 6,899

Determination:

1. The home in question is a 1994 year model American General by General MFG Homes, Inc.
 - a. Dimensions are listed as 14x70.
 - b. There are NO add-on's listed to this home.
2. Tax Commissioner requesting Error and Release so she can issue refund. Reports she has visited the parcel and can verify it was no longer on the parcel as of 07/25/2017.
3. Home is listed in the county tax records beginning with tax year 1997.
4. As there has been more than one manufactured home on this property, it was visited 08/18/2017, confirming there is NOT a 14-foot wide home located there.
5. Satellite imagery confirms the SUBJECT on the property from 01/18/1999 to 12/31/2009, with the home clearly gone from the property in October of 2012.
6. Taxes were paid on this home, for the years in question:
 - a. 03/29/2017 for the 2017 tax year
 - b. 04/12/2016 for the 2016 tax year
 - c. 05/01/2015 for the 2013 to 2015 tax years.

Recommendation:

1. It is recommended that the value of this home be set to -0- for tax years 2013 to 2017.
2. It is recommended that the home be deleted from the county tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:**Motion: Mr. Wilson****Second: Mr. Bohanon****Vote: All that were present voted in favor****VIII: APPEALS****a. Map & Parcel: 37-142****Owner Name: Martin, Rebecca Sue****Tax Year: 2017****Owner's Contention:** This property would only bring about \$80,000**Owner's Value Assertion:** \$80,000**Determination:** The property is located off Beavers Rd on 6.10 acres with a 110 grade house built in 1968 and no accessories with a current fair market value of \$151,600.

1. Sales Study indicates the main building with a 110 grade valued at \$58 per sq. ft. is in line at the high end of range of houses with a 110 grade and the land value at \$6,042 is above range with the highest price per acre of small acre tracts with buildings at \$5,700.

a. The land only sales in the same market area of the subject have a median of \$5,357 per acre and a high of \$7,000 indicating the subject land value at \$6,042 per acre is within range at the high end.

2. The neighborhood study indicates the main building value at \$58 per sq. ft. is in line right at the median and the land value at \$6,042 is within range at the high end of the median at \$5,985.

a. The land only parcels in the neighborhood are all \$5,985 per acre indicating the subject is slightly above range.

3. A recent property visit verifies the following:

- The house is in extremely poor condition and currently has an 80 physical override but with the allowed aged physical would be 69. With rotting fascia, entire roof damaged, leaking interior, water damage in kitchen floor, needs re-wiring, window sills are all rotted and several windows boarded up is an indication of a 45-55 physical in comparison to houses in this condition that are occupied.
- The pool is sound valued on record at \$4,170, however; it has large trees growing inside, barely can tell there was a pool there.

Recommendation: Suggest applying a 50 physical reducing the house value to \$77,605 to bring the house in line with houses in similar condition, leave the land as notified and sound value the pool to \$0 which results in a total fair market value of \$114,460.

Reviewer: Wanda A. Brown**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Bohanon****Vote: All that were present voted in favor****b. Map & Parcel: 52-31-G****Owner Name: SPARKS, NANSI****Tax Year: 2017****Owner's Contention:** Values are incorrect**Owner's Value Assertion:** \$3,000 per acre**Determination:**

1. The property is approximately 6.28 acres located off Poplar Springs Rd and was a tract split from larger estate tract valued at \$52,896.

2. The override land value is for the entire property before the split and should actually be approximately \$3,300 per acre.

Recommendation: Correct land value to \$3,300 per acre for a total fair market value of approximately \$20,724.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Map & Parcel: 10-20

Owner Name: LEMMING, ROBERT AND KIMBERLY

Tax Year: 2017

Owner's Contention: House value should be about \$55,000

Owner's Value Assertion: \$100,497

Determination:

1. The property is located off Josh Ward Rd on 11.56 acres valued at \$44,585, a house valued at \$62,345 and accessories at \$912.
2. Allowing the age calculation for the physical and removing overrides from accessories that should have a sound value of \$0 gives the house a value of \$48,212 and accessories \$871 for a total fair market value including land of \$92,979.

Recommendation: Make corrections to apply total fair market value of \$92,979.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Map & Parcel: 7A4-21

(7A4-15)

(7A4-16)

Owner Name: HANNA, COURTNEY

Tax Year: 2017

Owner's Contention: Contesting the amount and organization of my 2017 tax assessment (Not contesting value, requesting parcels be combined 7A4-15, 7A4-16 and 7A4-21 according to phone conversation before receiving the appeal faxed on 8/14/2017)

Owner's Value Assertion: 7A4-21 \$15,000; 7A4-15 \$40,050 and 7A4-16 \$1,200

Determination:

1. The property is located off Billy Goat Bluff, Cloudland and is recorded as a .19 acre tract with a fair market value of 15,000.
2. Records indicate a total sales price of \$175,000 for three properties purchased in 2008.
3. The property owner informed us that she was not contesting the value and was more concerned about the parcels being mapped correctly so that the acreage billed on is accurate.
4. The property owner is also requesting the properties be combined according to the appeal record.
 - a. After deed and plat research with Kenny Ledford, mapper; it was discovered that parcel 7A4-21 is actually .34 acres and maps were updated accordingly.
 - b. The other two map/parcel 7A4-15 at .31 acres and 7A4-16 at .39 acres are correct in records and maps according to deed and plat research.

Recommendation:

Suggest combining three parcels into one as map/parcel 7A4-15 resulting in a total fair market value of \$56,250.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Owner: Brady Adventures LLC

Tax Year: 2017

Map/ Parcel: 000400000011

Owner's Contention: House is gutted.

Owners asserted value: \$15,000

Determination:

1. The property is located on 279 Raccoon Creek, West of Lyerly.
2. A field visit was done on 8/21/17; building one was found in extremely poor condition and as the owner asserted completely gutted out.
3. The current fair market value of building one is \$7,201.
4. Building number two, (which is a pool house) was found in very poor condition with individuals living there.
5. The current fair market value of building number 2 is \$9,193
6. A 15x25 lean-to was also found connected to building number 2. All other accessories have been completely removed.
7. The current fair market value of all accessories is \$6,054.

Recommendations: Apply \$5 per square foot value to building number one bringing its total fair market value from \$7,201 to \$6,495. Apply a 40 physical to building number two bringing the total fair market value from \$9,193 to \$5,464. Remove all accessories and add 15X25 lean-too with a 90 grade and 70 physical bringing the total fair market value from \$6,054 to \$773. These changes would adjust the total fair market value from \$27,992 to \$12,732.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Owner: Howell Richard E

Tax Year: 2017

Map and Parcel: 00S370000013

Owner's Contention: In flood zone and should be valued per acre same as properties on Scoggins Trial. .60 should be valued at \$2,760.

Owners asserted value: \$4,600 per acre

Determination:

1. The subject property is located on Pecan Orchard Road.
2. According to the Neighborhood Study the median is \$5,381 value per acre and the average is \$6,349 value per acre; the subject property is out of range at \$9,400 value per acre.

3. Only one of the properties in the Sales Study is in the vicinity of the subject property the others were chosen due to their similarity.
4. According to the Sales Study the median is \$4,808 price per acre and the average is \$4,297 price per acre; the subject property again is out of range at \$9,400 value per acre.
5. The owner specifically requested his property be compared to the properties on Scoggins Trial, because the acres are all less than an acre we used the residential front foot method. (Road Frontage or Units X Depth Factor X Unit Value = Land Value) The study showed the subject property in line with the properties on Scoggins Trial. The study documentation is included to show results.

Recommendations: The subject property be brought in line by applying the value of the most similar comparable sale which would be S37-16 which has a price per acre of \$4,884. In so doing would give the subject property .60 acres of land a value of \$2930 bringing the total fair market value to \$2930.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Owner: Howell Richard E

Tax Year: 2017

Map and Parcel: 00S37000002000A

Owner's Contention: .34 acres should be valued at \$1,564.

Owners asserted value: \$4,600 per acre

Determination:

1. The subject property is located on Pecan Orchard Road.
2. According to the Neighborhood Study the median is \$5,381 value per acre and the average is \$6,349 value per acre; the subject property is out of range at \$8,824 value per acre.
3. Only one of the properties in the Sales Study is in the vicinity of the subject property the others were chosen due to their similarity.
4. According to the Sales Study the median is \$4,808 price per acre and the average is \$4,297 price per acre; the subject property again is out of range at \$8,824 value per acre.
5. The owner specifically requested his property be compared to the properties on Scoggins Trial, because the acres are all less than an acre we used the residential front foot method. (Road Frontage or Units X Depth Factor X Unit Value = Land Value) The study showed the subject property in line with the properties on Scoggins Trial. The study documentation is included to show results.
6. A field visit was done on 8/17/17 no changes were discovered.

Recommendations: The subject property be brought in line by applying the value of the most similar comparable sale which would be S37-16 which has a price per acre of \$4,884. In so doing would give the subject property .34 acres of land a value of \$1,661 bringing the total fair market value to \$1,661.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. Owner: Howell Richard E

Tax Year: 2017

Map and Parcel: 00S3700000020

Owner's Contention: .17 should be valued at \$782

Owners asserted value: \$4,600 per acre

Determination:

1. The subject property is located on Pecan Orchard Road.
2. According to the Neighborhood Study the median is \$5,381 value per acre and the average is \$6,349 value per acre; the subject property is out of range at \$8,824 value per acre.
3. Only one of the properties in the Sales Study is in the vicinity of the subject property the others were chosen due to their similarity.
4. According to the Sales Study the median is \$4,808 price per acre and the average is \$4,297 price per acre; the subject property again is out of range at \$8,824 value per acre.
5. The owner specifically requested his property be compared to the properties on Scoggins Trial, because the acres are all less than an acre we used the residential front foot method. (Road Frontage or Units X Depth Factor X Unit Value = Land Value) The study showed the subject property in line with the properties on Scoggins Trial. The study documentation is included to show results.
6. A field visit was done on 8/17/17 no changes were discovered.

Recommendations: The subject property be brought in line by applying the value of the most similar comparable sale which would be S37-16 which has a price per acre of \$4,884. In so doing would give the subject property .17 acres of land a value of \$830 bringing the total fair market value to \$830.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Owner: Howell Richard E

Tax Year: 2017

Map and Parcel: 00S370000001900A

Owner's Contention: .52 acres should be valued at \$2,392

Owners asserted value: \$4,600 per acre

Determination:

1. The subject property is located on Pecan Orchard Road.
2. According to the Neighborhood Study the median is \$5,381 value per acre and the average is \$6,349 value per acre; the subject property is out of range at \$8,654 value per acre.
3. Only one of the properties in the Sales Study is in the vicinity of the subject property the others were chosen due to their similarity.
4. According to the Sales Study the median is \$4,808 price per acre and the average is \$4,297 price per acre; the subject property again is out of range at \$8,654 value per acre.
5. The owner specifically requested his property be compared to the properties on Scoggins Trial, because the acres are all less than an acre we used the residential front foot method. (Road Frontage or Units X Depth Factor X Unit Value = Land Value) The study showed the subject property in line with the properties on Scoggins Trial. The study documentation is included to show results.
6. A field visit was done on 8/17/17 no changes were discovered.

Recommendations: The subject property be brought in line by applying the value of the most similar comparable sale which would be S37-16 which has a price per acre of \$4,884. In so doing would give the subject property .52 acres of land a value of \$2,538 bringing the total fair market value to \$2,538.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

j. Map / Parcel: 83-21A
Property Owner: William Tyler Whitlock
Tax Year: 2017

Owner's Contention: Covenant Error
Owner's Value Assertion: Covenant Value (\$ CUVA VALUE)

Appraiser Note: This property was showing a negative covenant exemption of -\$20,469. This was due to covenant values on chicken houses not calculating correctly. The fair market value was \$899,011. The correct fair market value is \$899,011 with a covenant exemption of \$110,937.

Recommendation: It is recommended to adjust the 2017 tax bill to reflect the fair market value of \$899,011 and a covenant exemption of \$110,937.

Reviewer: Kenny Ledford

Motion to accept recommendation:
Motion: Mr. Wilson
Second: Mr. Bohanon
Vote: All that were present voted in favor

k. Map / Parcel: 38-59
Property Owner: Ryan Dejuan Jarrett
Tax Year: 2017

Owner's Contention: Covenant Error
Owner's Value Assertion: Covenant Value (\$ CUVA VALUE)

Appraiser Note: This property was showing a negative covenant exemption of -\$17,726. This was due to access factor's not calculating correctly. The fair market value was \$97,576. The correct fair market value is \$99,274 with a covenant exemption of \$53,112.

Recommendation: It is recommended to adjust the 2017 tax bill to reflect the fair market value of \$99,274 and a covenant exemption of \$53,112.

Reviewer: Kenny Ledford

Motion to accept recommendation:
Motion: Mr. Richter
Second: Mr. Wilson
Vote: All that were present voted in favor

l. Map / Parcel: 53-30B
Property Owner: Myra Fletcher Kellett
Tax Year: 2017

Owner's Contention: Values are incorrect. Also not property is shown incorrectly as my mother's, Myra Kellett's Estate division was handled by Chris Corbin.

Owner's Value Assertion: Covenant Value (\$3000 / acre)

Appraiser Note: This property was is tract 7 per plat of survey being 11.30 acres by Eddie Burke dated 11/13/2014 plat book 14 page 100. This tract 7 was split out of a larger tract. The large tract was valued at \$5,358. The fair market value should be \$32,667 for a value per acre of \$2,890.

Recommendation: It is recommended to adjust the 2017 tax bill to reflect the fair market value of \$32,667.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

m. Map & Parcel: 37-24

Owner Name: Brumlow, Albert S.

Tax Year: 2017

Appraiser notes: This property is located off of Trion-Teloga Road. It is recorded with 2 main bldgs. A 1320 sf. brick home with a value of \$51,098 and a log cabin of 1044 sf. with a sound value of \$3,000. Property was visited on 08/14/17.

Owner's Contention: It needs rewiring, also new plumbing, a new roof. All the aluminum needs replacing on the brick house. On the log cabin it needs a new porch, wiring, plumbing, logs replaced, a new tin roof, and kitchen cabinets.

Owner's Value Assertion: \$30,000

Determination:

1. The brick home is in poor condition. House has been vacant for some time. There is no power to the house. It has been cut at the weather head and there is no meter in the box. There has been some vandalism and theft at the home resulting in some broken windows, doors, and other interior damage. The roof seems in need of replacement. There is some damage to the fascia and gutters. This home is uninhabitable at this time and extensive repair would be necessary before occupation. A physical condition of 39 would seem appropriate for this home until repairs are made.
2. The log cabin is in poor condition and needs extensive repair to make it inhabitable. This home has previously been sound valued at \$3,000 for condition. No repairs have been made and sound value is appropriate.
3. A UTB is recorded on the property that is no longer located on property.

Recommendations: I recommend changing physical of brick home to 39%; for a value of \$24,610. I recommend leaving sound value of \$3,000 on log cabin. I recommend removing UTB that is no longer on property. I recommend applying a permit to check this parcel in 2020. These changes would change the TFMV by \$26,754 from \$84,289 to approximately \$57,535.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

n. Map & Parcel: 49-47**Owner Name: Ramsey, William D. & Faye****Tax Year: 2017**

Appraiser notes: This property is 8.81 acres located on Highway 27 next to Trade Days. The land was purchased in 1988 for \$75,000 according to deed book 220 pages 621-624.

Owner's Contention: Land is 100% swamp. Property receives drainage from surrounding properties.

Owner's Value Assertion: \$39,000

Determination:

1. This property lies below grade of Highway 27. There are no culverts on property to provide relief from rainwater or runoff from surrounding properties including railroad. This property has been known to be a mud hole for many years. There are pictures in file showing evidence of poor drainage.
2. Land study of three comparable commercial properties shows that subject's per front foot value of \$518.26 is below the median of \$631.89 and below the average of \$573.01. Neighboring properties are valued in a few different methods which limits the useable comparables.
3. The land study also shows that some of the neighboring properties are valued by per acre or lot method. One of these is the Summerville Church of Christ which is valued at approximately \$32,711 per acre. There are two other neighboring properties but these are classed as residential with an average value of \$5,865 per acre.
4. There was one sale of a neighboring property in 2016. Parcel 58-1 sold for \$74,534 per acre. This property differed from the subject in that it had sewer access and site was more suitable for building. The subject property has been considered for purchase in the past but was deemed to require too much site work for building purposes.
5. This land is currently listed for sale for \$350,000 or divided at \$150,000 per acre.
6. This land had soil removed to build the highway. Therefore the soil survey used for the state of Georgia classed the majority of this land as a mine pit-soil type Mo.
7. A soil study shows that most of this parcel is classified with a Mo soil type. This soil type has a productivity rating of 9 which is very poor. Of 8.81 acres 6.20 acres has this soil type. The remaining land also has a poor productivity rating.
8. With no known comparables of this type of soil; determination of value is difficult.
9. Research of the 2017 Table of Values for Conservation Use indicated a value of \$650 per acre for this soil type. Applying covenant values to this parcel would give a TFMV of \$6,882.
10. This land was appealed in 2013 and was heard before the BOE. The BOE assigned a value of \$108,000 (\$1,226 per acre). The lock applied to this parcel was removed for 2017 retuning the value to \$476,387.
11. The owner's value assertion for this land was \$39,000 and is well above the state conservation values. The application of this value would reduce the TFMV from \$479,367 to \$39,000; a difference of \$440,367.
12. Final analysis of research indicates inconsistency in property valuation in this area. The front foot value of \$518.26 is comparable to those commercial properties nearest the subject and excludes the issues of drainage and soil type. The asking price for sale of this land is approximately \$129,000 less than the tax value of \$479,387. The median value per acre for 9 neighboring properties is \$32,710.

Recommendations: I recommend applying a value of \$32,710 per acre for a TFMV of \$288,175.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

o. Property Owner: Cindy Dodd

Map & Parcel: 29-41B

Year: 2017

Owners Contention: Property split off 27 plus acres from grandfather

Owners Asserted value: \$4,565

Determination: 2.23 acres was split from map & Parcel 29-41 in December 2016. Due to override value the value stayed at \$84,079 which was the same as the 27.56 acres that was left.

Recommendation: I recommend removing the override value and allow calculated value of \$4,565.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

XII. COVENANTS

a. Map/Parcel: 21-28

Property Owner: Laura Cook Kiger

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 45.00 acres.

Recommendation: Approve Covenant for 45.00 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Map/Parcel: 74-14-T03

Property Owner: Todd Taylor

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 17.52 acres.

Recommendation: Approve Covenant for 17.52 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Map/Parcel: 18-48B

Property Owner: Max & Darlene Treadaway

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal. Combined with Map & Parcel 18-48.

Determination: Research indicates that property is 2 acres.

Recommendation: Approve Covenant for 2 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

d. Map/Parcel: 46-13B

Property Owner: Malcolm Wright

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 20.58 acres.

Recommendation: Approve Covenant for 18.58 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

e. Map/Parcel: 9-32

Property Owner: Larry J Tucker

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 73 acres.

Recommendation: Approve Covenant for 71 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

f. Map/Parcel: 36-86B

Property Owner: Jessica Bagley Agent: Steve Baker

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 14.32 acres.

Recommendation: Approve Covenant for 12.32 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

XIII: MISC ITEMS

a. Appeal Waiver & Release

Property Owner: Leroy Massey / Eddie Massey

Map & Parcel: Mo2-28

Needs Mr. Barker, Chairman's signature

Mr. Barker, Chairman signed

b. Appeal Waiver & Release

Property Owner: David Mitchell

Map & Parcel: 39C-34

Needs Mr. Barker, Chairman's signature

Mr. Barker, Chairman signed

Meeting Adjourned at 10:17am


William M. Barker, Chairman


Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson





Chattooga County

Board of Tax Assessors

Meeting of August 23, 2017