

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 30, 2017

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

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 23, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. 2017 Mill Rates

BOA acknowledged receiving and discussed 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 - 11

Cases Settled – 3

Hearings Scheduled – 8

Pending cases – 8

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

BOA acknowledged

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

Appeals are priority trying to meet the deadline of September 6, 2017

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 11

Total appeals reviewed Board: 11

Pending appeals: 0

Closed: 11

2017 Real & Personal Appeals taken: 168
Total appeals reviewed Board: 139
Pending appeals: 29
Closed: 139

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

BOA acknowledged

VII: APPEALS

a. Map & Parcel: 50C 28A L01
Owner Name: Barry Hurley
Tax Year: 2017

Owners Value Assertion: \$5,000.00

Owners Contention: Property owner did not provide any comments

Determination: Subject property is Lot 1 located at the corner of Highway 27 and Magnolia Ridge with .77 acres and a value of \$18,500.00. It is a fairly level tract with good access. This tract along with two others was purchased in 2008 for \$50,000.00 which would give this tract a purchase price of \$16,667.00. There are five tracts in the Magnolia subdivision with no dwelling and are similar to subject land. The average for these lots is .85 acres, average land value \$18,700.00, average sale price \$17,363.00. I have four tracts of land in various areas that are similar to the subject that recently sold. The average is 2.92 acres, average land value is \$21,236.00, average sale price is \$22,000.00. The overall average of the neighborhood and comps is; average land 1.89 acres, average land value is \$19,968.00 and average sale price is \$19,681.00. This property was appealed in 2014 at which time the BOA approved the appraisers request to leave the value as it was at \$18,500.00. Mr. Hurley continued this on to the BOE and they approved his request for a \$5,000.00 value. This value was locked by their decision for three years. The lock came off for 2017 and the value was back at \$18,500.00. This tract is for sale by Rick Wyatt Realty with a list price of \$27,500.00 and states in his ad this is a great location and has subdivision street lights. If the property is not worth \$18,500.00 why is he trying to sell it for \$24,500.00 to someone else.

Recommendation: Since the neighborhood comps are in line with the subject and comparables I am recommending leaving the value of this tract of land at \$18,500.00.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Map & Parcel: 50C 28A L19
Owner Name: Barry Hurley
Tax Year: 2017

Owners Value Assertion: \$5,000.00

Owners Contention: Property owner did not provide any comments

Determination: Subject property is Lot 19 located in Magnolia Ridge with .65 acres and a value of \$18,500.00. It is a fairly level tract with good access. This tract along with two others was purchased in 2008 for \$50,000.00 which would give this tract a purchase price of \$16,667.00. There are five tracts in the Magnolia subdivision with no dwelling and are similar to subject land. The average for these lots is .85 acres, average land value \$18,700.00, average sale price \$17,363.00. I have four tracts of land in various areas that are similar to the subject that recently sold. The average is 2.92 acres, average land

value is \$21,236.00, average sale price is \$22,000.00. The overall average of the neighborhood and comps is; average land 1.89 acres, average land value is \$19,968.00 and average sale price is \$19,681.00. This property was appeal in 2014 at which time the BOA approved the appraisers request to leave the value as it was at \$18,500.00. Mr. Hurley continued this on to the BOE and they approved his request for a \$5,000.00 value. This value was locked by their decision for three years. The lock came off for 2017 and the value was back at \$18,500.00. This tract is for sale by Rick Wyatt Realty with a list price of \$27,500.00 and states in his ad this is a great location and has subdivision street lights. If the property is not worth \$18,500.00 why is he trying to sell it for \$24,500.00 to someone else.

Recommendation: Since the neighborhood comps are in line with the subject and comparables I am recommending leaving the value of this tract of land at \$18,500.00.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Map & Parcel: 50A 21

Owner Name: Tommy Lawrence

Tax Year: 2017

Owners Value Assertion: \$41,618.00

Owners Contention: "Value increased within a year with no changes to property".

Determination: Subject is located at 29 Catawba Drive (Knollwood Subdivision) on .34 acres was built in 1972. House has a grade of 100 with 1075 sq ft and a house value of \$46,153.00 with an outside building valued at \$759 and land valued at \$2,500 for a TVMF of \$49,412.00. House was purchased in October, 2016 for \$70,000.00. At this time the house value was \$42,880 utility building 831, land 2,500 for TFMV of \$46,261.00. There was a visit made to this property in October 2016 at which time a porch was added, corrections to calculations on the utility room and carport were made, dimensions to the house were corrected and the central heat and air was taken off and radiant heat added. This gave a total FMV of \$49,412.00. When I started working on this appeal it was noted that there was an override on the house and utility building. After taking the overrides off the value of the house is \$46,153 utility building \$759 and land \$2,500 for a TFMV of \$49,412.00.

I have four neighborhood comps with an average grade of 98, average sq ft of 1087, average year built 1974, average house value of \$43,068 with an average per sq ft of \$40.00. I found four recent sales which are comparable to the subject. The average grade 96, average sq ft 1073 average year built 1983 average house value of \$43,862.00.

Recommendation: Subject house does seem to be in line with the neighborhood and comps after the corrections were made. I am recommending leaving the house value at \$43,803 utility building \$753 land \$2,500 for a TFMV of \$47,056.00.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map & Parcel: 56 35

Owner Name: Malcolm Wright

Tax Year: 2017

Owners Value Assertion: \$3,000.00 per acre

Owners Contention: "Land value too high".

Determination: Subject is a 5.82 commercial tract of land located across the highway from Mount Vernon ware houses on Old Highway 27. Property has a value of \$42,576.00 with a value per acre of \$7,315.47 and was purchased in 2014 for \$10,000.00. Property has road frontage and has good access and most of the land is clear cut. Mr. Wright has two tracts of land joining the subject which do not have road frontage and access is through the subject property. One tract 56 35 G has 4 acres with a value of \$16,800.00 and a value per acre of \$4,200.00. The second tract 56 35 H has 6.13 acres with a value of \$22,945.00 and a value per acre of \$3,743.07. After discussing this with Kenny it seems that the unit price in our system is incorrect on the subject property as compared to unit price on the three other commercial properties in the area. The current unit price is \$42,576.00 and should be \$27,892.00. By changing this it will give a value per acre of \$6,232.00 for a TFMV of \$36,270.

Recommendation: I recommend changing the unit price from \$42,576 to \$27,892 for a TFMV on this land of \$36,270.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Map & Parcel: 15 91 C

Owner Name: Phillip H. Wright

Tax Year: 2017

Owners Value Assertion: \$25,720 2000 per acre

Owners Contention: "Discrepancy in values all over county".

Determination: Subject property is a 12.86 wooded tract of land located on Blowing Springs Road with a value of \$60,475.00 with a value per acre of \$4,703.00. This land was purchased in 2003 for \$18,004. The property was placed in the Conservation Covenant in 2014. The covenant value is \$9,239.00 (approximate taxes will be \$94.52) and the covenant exemption is \$51,236.00. There are several tracts of land around the subject property. I have four tracts in the neighborhood an these four have an average of 13 acres average land value of \$60,516.00 for an average per acre of \$4,660.00. I have four recent sales in the county that are comparable to the subject property. These have an average of 13.10 acres average land value of \$57603.00 average per acre of \$4,402.00. The overall average for the acres is 13 overall average land value \$59,059.00 and average value per acre is \$4,531.00. With this info it indicates that the subject property is in line with the neighborhood and comps.

Recommendation: I am recommending leaving the current value of the land as it is at a value of \$60,475.00.

Reviewers: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

f. Map & Parcel: 61-16

Owner Name: Burdick, Robert & Linda

Tax Year: 2017

Owner's Contention: Barn overvalued other building, home and garage building overvalued. Appealing land also.

Owner's Value Assertion: \$344,420

Determination:

1. According to records the property is under covenant located at 1055 Foster Manning Rd with two main improvements with additions, agricultural accessories, pool and pool deck.
2. Improvement #1 is a 115 grade house with 2200 sq. ft with a fully finished basement (basement calculates approximately half that of the main living area) indicating a total living area of 3400 sq. ft. valued at \$61 per sq. ft, a total improvement value of \$206,665.
 - a. The property review in May 2017 resulted in changing the grade of the house from 100 to 115 to be uniform in comparison to other houses graded 115 with the same type workmanship, design, quality and materials.
 - b. The dimensions of main living area was changed from 1550 to 2200, decks and additions were added to the record.
3. Improvement #2 is a 100 grade 2 story over garage and additions with 4282 sq. ft. valued at \$41 per sq. ft., a total improvement value of \$175,002.
4. The 42x88 barn with loft and stalls is a 110 grade valued at \$75,622 and the hay barn/pole shed and implement shed are 100 grade valued at \$14,156.
5. The residential vinyl pool is 100 grade with an 80 obsolescence and 50 functional applied and is valued at \$18,474; the deck is 5,033 sq. ft. a 110 grade valued at \$17,008.
6. According to the sales study improvement #1 at \$61 per sq. ft. is equal to the median of sales at \$61 per sq. ft. of homes with no basements.
 - a. However; this improvement and basement has a code of excellence applied coming into the new data base and according to records is not uniform with other comparables and changing this to match comparables would reduce the value to \$188,894.
7. According to the sales study with 100 grade comparables, improvement #2 is within range at the lower end of range with the median being \$52 per sq. ft. and the subject at \$41 per sq. ft.
8. Covenant values are set by the state and according to the land study of larger acre tracts the subject property of 233.74 acres under covenant is \$735 per acre and is completely below the range of sale's lowest price per acre of \$1,401.
9. According to the records the pool is valued accurately with other 100 grade residential pools with this neighborhood factor which decreases the value of pools by applying the functional and obsolescence, without this the pool and deck would have a total value over \$60,000 but with this has a total fair market value of \$35,842.
10. The barn with loft and stalls is receiving the covenant tax break, however; is out of line with comparables as a 110 grade and adjusting it to a 100 grade brings it in line reducing the value to \$44,195.
11. The neighborhood study indicates that both improvements on the property are in line with houses of the same grades, with the same quality workmanship, materials and design

Recommendation:

1. Suggest removing code of excellence on main improvement and the basement to bring the value to \$188,894; leave building #2 valued in line with sales at \$175,002; leave all accessory values as notified except the barn with loft and stalls that reducing the grade to 100 brings it in line with comparables reducing the value to \$44,195.
2. These adjustments result in a decrease in the total fair market value from \$680,842 to \$631,644 for tax year 2017.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

g. Owner: Moeller Michael J & Samantha L

Tax Year: 2017

Map/ Parcel: 0003800000065

Owner's Contention: We respectfully disagree with the proposed valuation our home and property.

Owners asserted value: \$140,430

Determination:

1. The subject property is located on 1744 Mahan Road, the property has an improvement value of \$132,886 and an accessory value of \$7,309 and a land value of \$31,899 for a total fair market value of \$172,094.
2. The Neighborhood Study shows a median value per square foot of \$65 and an average value per square foot of \$72; the subject property is in line with the comparables at a value per square foot of \$62.
3. The Sales Study shows a median price per square foot of \$61 and an average price per square foot of \$62; the subject property is in line with these comparables with a value per square foot of \$62.
4. A field visit has been recently done on 4/20/17, a garage was corrected to a carport, all accessories were removed and reentered correctly, and the physical of the house was changed from 70 to 90 due to the condition of the house.

Recommendations: No changes should be made to the subject property due to it falling in line with the neighborhood and sales study which would leave the total fair market value at \$172,094.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. Owner: Crabtree Monnette

Tax Year: 2017

Map/ Parcel: 000580000024TR2

Owner's Contention: This is a tract consisting of approximately 100 to 150 feet in width at the widest and spanning a very long distance. This is a very slim parcel of land and is never going to sell for close to the current fair market value of \$44,890. Please reconsider re-evaluating this tract based on the width and length consisting of 13.98 acres.

Owners asserted value: \$27,960

Determination:

1. The subject property is located on Maddox Lake Road and has a land value of \$44,890 which gives the property a total fair market value of \$44,890.
2. According to the Neighborhood Study the subject property is surrounded by three other 13.98 acre tracts all valued the same as the subject property. The median and average of the comparables is \$3,211 value per acre which is exactly what the subject is valued at \$3,211 value per acre.
3. The subject property width measures 250 foot across, the comparable tracts of land all have similar widths.
4. The Sales Study shows a median of \$3,990 price per acre and an average of \$3,914 price per acre; the subject property falls below both of these ranges at \$3,211 value per acre.
5. A field visit was done on 8/18/17.

Recommendations: No changes should be made due to the close uniformity in values and price which would leave the total fair market value at \$44,890.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

i. Owner: Tucker Lesley & Ralph
Tax Year: 2017
Map/ Parcel: 0000900000015

Owner's Contention: The house in question is no longer livable and is being used for storage.
Owners asserted value: None

Determination:

1. Property is located on 471 Highway 337 South of Menlo.
2. The property has an improvement value of \$37,471 an accessory value of \$4,991 and a land value of \$57,614 for a total fair market value of \$100,076.
3. A field visit was done on 8/18/17 the following was discovered.
 - A. Roof is leaking and is causing the ceiling to fall in all through the house.
 - B. Termite damage throughout the floors and some places in the walls. Living room floor is very soft in places.
 - C. The plumbing is not useable.
 - D. Places on the outside of the house are severally deteriorated.
4. According to our records for accessories on this property there was a barn that had no value, a 20X25 garage that has a value of \$2,145 and another 20X27 garage that has a value of \$2,431 and a lean-to with a value of \$145.
5. The barn has been removed and the garages are actually imp sheds.
6. Neither owner has any intention of repairing the house.

Recommendations: Apply \$5 per square foot to house which would alter the fair market value from \$37,471 to \$9,415. Remove the barn from the accessories and change the garages to imp sheds which would change their value (the 20X25 from \$2431 to \$922 and the 20X27 from \$2,431 to \$995). These changes would alter the total fair market value from \$100,076 to \$ 69,091.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

j. Map & Parcel: P05-3

Owner Name: Skelton, C. H. Jr

Tax Year: 2017

Appraiser notes: Home is 1,250 sf. with asbestos siding built in 1947. The 2017 TFMV for this parcel is \$34,846. Property is located on Highway 27 near Truck Town. I believe owner's comments were to apply to another appeal. There is no mobile home on this property.

Owner's Contention: Bought trailer decal.

Owner's Value Assertion: \$5,000

Determination:

1. Equity study indicates subject's per sf. value of \$19.90 is below the comparable's median of \$25.87 and average of \$24.34. The subject's value is slightly above the adjusted comparable value of \$19.15.
2. Land study indicates the subject's per front foot value of \$90 is equivalent to the adjusted median and average value of \$90 for 4 comparable properties.
3. Sales study indicates that subject's per sf. value of \$20 is below the comparable's median sale price of \$29 per sf. and below the average of \$32.
4. Field visit on 8/24/17 indicates some adjustments to home and accessories necessary. The physical condition of home was adjusted to 60%, a screened porch was corrected to an open porch, and a landing

was added. The accessories required adjustments to physical condition and the UTB was changed to an imp shed.

5. Desk review of property indicated subject's property dimensions were incorrectly recorded. This has been corrected by Kenny Ledford. This correction reduces the land value by \$1,403 from \$9,186 to \$7,783.

6. The removal of overrides, adjustments to home and accessories, and correction of land dimensions on this property gives a TFMV of \$29,484 a reduction of \$5,362.

Recommendations: I recommend applying changes noted during field visit and correcting land dimensions for an approximate TFMV of \$29,484.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

k. Map & Parcel: P05-12

Owner Name: Skelton, C. H. Jr

Tax Year: 2017

Appraiser notes: Property is located on Highway 27 near Truck Town.

Owner's Contention: No comments

Owner's Value Assertion: \$25,000

Determination:

1. Land study indicates the subject's per front foot value of \$71 is equivalent to the adjusted median and average value of \$71 for 4 comparable properties.

2. Desk review of property indicated subject's property dimensions were incorrectly recorded. This has been corrected by Kenny Ledford. This correction reduces the land value by \$1,084 from \$24,921 to \$23,837.

3. Field visit on 8/24/17 indicates the home recorded is gone. Two UTB's are also gone. The garage should have been recorded as an imp shed or low cost barn and is now in very poor condition; a sound value of \$0 should be applied. The barn should have been recorded as barn with loft and stables and condition and functional should be adjusted. There is a mobile home located on property; it is a prebill item and listed on MH digest.

4. The removal of overrides, removal of home and adjustments to accessories, and correction of land dimensions on this property gives a TFMV of \$26,411; a reduction of \$18,967.

Recommendations: I recommend applying changes noted during field visit and correcting land dimensions for an approximate TFMV of \$26,411.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

l. Map & Parcel: 18-40

Owner Name: Callan, Earl & Judy

Tax Year: 2017

Appraiser notes: Home is located on 71.5 acres off of Brooks Road. The home consists of 375 sf. log cabin and additions to complete 1,480 sf. This parcel currently has a TFMV of \$289,994.

Owner's Contention: Construction of original logs w/ cement chinking has very poor insulation.

Owner's Value Assertion: \$85,000

Determination:

1. Research indicates that mortar used for chinking is very common and does increase the R-value of the structure. Review of record indicates that a economic obsolescence of 5% has already been applied to this home as an adjustment for the older log portion of home.
2. A field visit was completed on 8/25/17. The grade of home was recorded as 110. After inspection and consultation with fellow appraisers the grade of home should be adjusted to 100.
3. The override value is \$100,579 and the Wingap calculated value is \$116,600. The adjustments to the grade of home change the calculated value to \$103,911. Since calculated value is greater than override value the override should not be removed for this appeal. Any adjustments will be made to the override value.
4. Correcting the grade to 100 reduces the value of home approximately \$9,086. The current override value of this home is \$100,579; the correction gives a value of \$91,511.

Recommendations: I recommend correcting grade of home to 100 making 2017 TFMV \$276,515. A reduction of approximately \$13,479.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

m. Property: 38--124

Tax Payer: HUDGINS, PHILLIP DANIEL

Year: 2017

Contention: VALUE IS TOO HIGHT (BUILDING IS ONLY A MOBILE HOME)
2017 FMV = \$ 91,005

Determination:

1. Owner's value assertion : \$ 64,371 (this was the 2016 appraisal)
2. Reasons for value increase
 - a. Addition of an 28x50 1999 Chandeaur manufactured home (homesteaded)
 - Base value of Home = \$ 13,468
 - Add-ons to Home = \$ 7,769
 - Total for MH & Add-ons = \$ 21,237
 - b. \$ 5, 397 increase in value of Accessory Improvements
 - Acc Improvements 2016 \$8,775
 - ◊ 18x20 prefab metal carport \$ 464
 - ◊ 20x24 pole shed \$ 309
 - ◊ 8x12 utility building \$ 404
 - ◊ 6x8 implement shed \$ 52
 - ◊ 18x20 prefab metal carport \$ 464
 - ◊ 15x20 utility building \$1,082
 - Acc Improvements 2017 \$8,172
 - ◊ 18x20 prefab metal garage \$2,235
 - ◊ 11x12 implement shed \$ 567
 - ◊ 12x14 storage building \$1,237
 - ◊ 12x14 storage building \$1,732
 - ◊ 8x12 utility building \$ 576
 - ◊ 10x16 utility building \$1,825

3. LAND VALUE

- a. \$ 61,596 for 17.80 acres or \$ 3,460/acre
- b. Analysis of 9 sales (4 from 2016 / 5 from 2015) of land with improvements; 15 to 20 acres; 2 residential; 7 covenanted properties. (Land price extrapolated from sale)

Parcel ID	Sale Date	Sale Price	Ex Land Price	PER ACRE	Acres	Property Type	APPRAISAL	Sale Type
00041000001240CC	12/27/2016	190,000	22,027	1,437	15.33	Consv Use	138,554	Land With Building
0004000000110	9/27/2016	247,400	25,052	1,621	15.45	Consv Use	527,595	Land With Building
000670000006500A	5/14/2015	75,000	36,530	1,990	18.36	Consv Use	151,262	Land With Building
000780000000800H	10/19/2015	120,000	38,282	2,323	16.48	Residential	206,117	Land With Building
00029000000004	2/5/2015	48,000	44,692	2,714	16.47	Consv Use	59,193	Land With Building
000160025ATR300A	3/4/2015	72,900	51,898	2,850	18.21	Consv Use	87,480	Land With Building
SUBJECT			61,596	3,460	17.80	Consv Use	91,005	Land With Building
000630000000600A	4/7/2016	148,000	57,198	3,490	16.39	Consv Use	133,808	Land With Building
000630000000600A	5/9/2016	148,000	57,198	3,490	16.39	Consv Use	133,808	Land With Building
000650000000600A	11/3/2015	160,000	56,522	3,719	15.20	Residential	134,891	Land With Building
MEAN				2,626	PER ACRE			
MEDIAN				2,714	PER ACRE			
OVERALL				2,626	PER ACRE			

- Overall sales range (per acre) = \$1,437 to \$ 3,719
- If included with the sales, the SUBJECT would rank 1st in overall appraised value and 4th in price per acre.
- Measures of central tendency would seem to indicate a mid-range purchasing value of \$ 2,600 to \$ 2,700 per acre.

c. Value of the SUBJECT was NOT included in the sales analysis.

4. MANUFACTURED HOME VALUE

- a. Home has been on prebill digest in Appellant name since 2001. For 2016 Appellant applied for, and received, a homestead exemption. However, home was NOT included on the real property digest.
- b. 2017 value of home = \$ 21,237
2016 value of home = \$ 18,316
Value increase = \$ 2,921
 - \$ 941 of this increase consists of an 8x10 One-story addition to the home which was not on the 2016 record.
 - The additional \$ 1,980 is from a duplication in the valuing of the house-style siding and roofing values.
- c. The 2016 Manufactured home value reflects a base home value of \$ 13,468 and \$ 4,848 in Add-ons.
 - House-Style roofing and siding \$ 1,440
 - Fireplace / Wood Heater \$ 960
 - Central Air \$ 960
 - 30x8 front deck \$ 720
 - 20x8 Canopy \$ 480
 - 8x12 side deck \$ 288
- d. For 2017, the intent was to add the 8x10 one-story addition (\$ 941).
- e. Comparisons
 - WinGAP NADA module returns a base value of \$ 18,405,
 - NADA-Connect return a base value of \$ 18,515.

5. ACCESSORY IMPROVEMENTS

- a. For 2016 this record showed 6 outbuilding totaling \$ 2,775.
- b. For 2017 4 of these buildings were deleted, 2 were re-appraised and 4 buildings were added.
 - Deleted: 20x24 pole shed, 18x20 prefab metal carport, a 6x8 implement shed, and 15x20 utility building. Total \$ 1,907

- Re-appraised: a second 18x20 prefab metal carport (\$ 464) has now been enclosed and was appraised for 2017 as a garage (\$ 2,235). Additionally an 8x12 Utility building was re-appraised from \$ 404 to \$ 576.
 - Added: 11x12 implement shed, 2 storage buildings at 12x14 each, and a 10x16 utility building. Total \$ 4,866.
- c. In reviewing the property record, it appears the second 12x14 storage building is a duplication, which would adjust the accessory improvement value down by \$ 1,732.

Recommendation:

1. It is recommended that the land value remain at \$ 61,596.
2. It is recommended that the value of the 28-wide Chandeleur be adjusted to \$ 19,257.
3. It is recommended that the accessory values be adjusted to \$ 6,440
4. Recommended 2017 value = \$ 87,293

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****n. Map / Parcel: 48-56****Property Owner: Billy C Petitt****Tax Year: 2017****Owner's Contention:** Land to high**Owner's Value Assertion:** Covenant Value (\$3,000)**Appraiser Note:** 2016 sales data attached**Determination:**

- 1) Subject property is located at the dead end of Goodwin Drive. Property has good access and is 2 acres. The property land value is \$21,000 for a price per acre of \$10,500.
- 2) The average land value of the 3 neighborhood comps is \$11,500. The average acreage is 2.33. The average price per acre is \$4,982.
- 3) I looked at 2016 land sales for small acres being 36 sales. These sales are throughout the County. The average acreage is 6.72. The average land value is \$25,328. The average price per acre of 2016 sales is \$5,177 the average price per acre of the neighborhood comps is \$4,982.

Recommendation: It is recommended to set the fair market value at \$218,470 which would be leaving house and accessory values the same and setting land value at \$10,354 being \$5,177 per acre.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****o. Map / Parcel: 48-54****Property Owner: Billy C Petitt****Tax Year: 2017****Owner's Contention:** Land to high**Owner's Value Assertion:** Covenant Value (\$3,000)**Appraiser Note:** 2016 sales data attached**Determination:**

1) Subject property is located on Goodwin Drive next to water tower at top of the hill. The water tower site is exempt however it has a \$5,000 value. The water tower tract is .95 acre. This property has 1 parcel between the property owner's house tract. Property is .71 acre with a land value of \$21,000 having good access.

2) I looked at 2016 land sales for small acres being 36 sales. These sales are throughout the County some of the sales are located near this property. The average acreage of the 2016 sales is 6.72. The average land value is \$25,328. The average land sales value price is \$22,897. The average sales price per acre is \$5,101. The average price per acre is \$ 5,177; the median value of the 2016 sales is \$13,600. The median value of the 2016 land value is \$21332.

Recommendation: It is recommended to set the fair market value for the .71 acre tract at \$3,675 which would be a price per acre of \$5,176 to be in line with 2016 small acreage land sales.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

p. Map / Parcel: 48F-62-L08

Property Owner: Billy C Pettit

Tax Year: 2017

Owner's Contention: Land to high

Owner's Value Assertion: Covenant Value (\$3,894)

Appraiser Note: 2016 sales data attached

Determination:

1) Subject property is located just north of Wylan Hills Drive on Goodwin Drive. Property has good access in district 1. Property is 5.36 acres valued at \$63,000 for a price per acre of \$11,754.

2) The average land value of the 3 neighborhood comps is \$28,000. The average acreage is 1.49. The average price per acre is \$21,212.

3) I looked at 2016 land sales for small acres being 36 sales. These sales are throughout the County. The average land value is \$25,328. The average price per acre of the 2016 sales is \$5,177. The average price per acre of the neighborhood comps is \$4,982.

Recommendation: It is recommended to set the fair market value at \$27,749 which would be a price per acre of \$5,177. This would be in line with 2016 sales for small acreage.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

XII: TAVT APPEALS

a. Owner: Autumn LeAnn Hampton

Vehicle: 2004 Toyota Tundra 5TBET38154S433885

Tax Year: 2017

Owner's Contention: Poor condition on body – hail damage

Owners asserted value: \$3500

Determination:

1. Property owner has owned vehicle for several years and falls under the old Ad Valorem tax prior to 2012.

- 2. The mileage at date of inspection was 208,247
- 3. The vehicle is in rough condition.
- 4. The State value is \$8,525
- 5. The NADA shows Rough trade in as \$5,825, Average trade in as \$7,075, Clean Trade in as \$8,100, & Clean retail as \$11,000
- 6. Kelley Blue Book shows rough trade in value at \$4,805.

Recommendations: Due to the condition of the vehicle, I recommend an average of NADA rough trade in (\$5,825) and the KBB rough trade in value (\$4,805) for a value **\$5,315**

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter




Second: Mr. Wilson

Vote: All that were present voted in favor

XIII: INVOICES

- a. Parker Fibernet LLC – Inv #1017001 – Due Date 9/4/2017 – Amount \$512.50**
 - b. GAP Group, Inc – Membership dues 2017-2018 - \$1,500.00**
 - c. Stamps – 300 @ \$.47 - \$147.00**
 - d. SouthData – Client #10348 – Assessment notices \$6,644.82**
- BOA reviewed, approved, & signed items a-d.**

Meeting Adjourned at 10:05am

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 30, 2017

09/06/2017