

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of August 9, 2017

---

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

---

Meeting called to order at 9:00 am

**APPOINTMENTS:** Joy Hampton

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 26, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

**BOA reviewed, approved, & signed**

**b. Emails:**

1. Weekly Work Summary
2. 2018 Budget work sheet
3. 2016 Digest Review

**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 – 5**

**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.**

**NEW BUSINESS:**

**V. Appeals:**

**2017 TAVT Appeals taken: 11**

**Total appeals reviewed Board: 11**

**Pending appeals: 0**

**Closed: 11**

**2017 Real & Personal Appeals taken: 106**  
**Total appeals reviewed Board: 72**  
**Pending appeals: 34**  
**Closed: 72**

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

**BOA acknowledged**

**VII: MOBILE HOMES**

**a. Property: 78--37-J acc # 1 a manufactured home**  
**Tax Payer: ROACH SHANNON**  
**Year: 2017**

**Contention:** HOME IS OVER-VALUED  
 2017 FMV = \$ 5,599

**Determination:**

1. Appellant's assertion of value is \$ 1,000.
2. Home in question is a 1983 model American General by General MFG Homes, Inc
  - a. Dimensions list as 24x45
  - b. Add-ons are listed as House-style Roofing and Siding, and a 7x17 deck or patio.
3. Appellant's reports converting home into a "tool trailer" and storage building.
4. Field inspections of 04/06/2017 and 07/27/2017 confirm that the house is no longer suitable for occupation as a dwelling.

**Recommendation:**

It is recommended that the Appellant's assertion of value (\$ 1,000) be accepted for the 2017 tax year.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

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

**b. Property: 64--94-L35 Acc # 1 a manufactured home**  
**Tax Payer: TUDOR, JENNIFER D**  
**Year: 2017**

**Contention:** 1. TAX APPRAISAL EXCEEDS TRUE MARKET VALUE  
 2017 FMV = \$ 34,794

**Determination:**

1. Appellant is requesting a \$ 15,000 tax appraisal. The reasons given:
  - a. Manufactured Homes depreciate in value. Home value has not depreciated since 2014.
  - b. Appellant reports she unsuccessfully attempted to sell manufactured home and 3.10 acres for \$ 45,000. This indicates home is over-valued.
2. Appellant applied for a standard \$ 2,000 homestead exemption 01/30/2017. 2017 mobile home bill has not been voided.
3. HOMESTEAD EXEMPTION:
  - a. Was approved and appears on Appellant's 2017 annual notice of assessment.
  - b. See recommendation #2
4. HOME IN QUESTION
  - a. Listed as a 2005 model home of Unknown Make / Model.
  - b. Dimensions are listed as 26x65. Quality is listed as "GOOD" with physical condition set to 62% of original.

- c. Add-ons are listed as:
- Fireplace or Factory installed wood stove
  - Central AC system
  - House-style roofing and House-style siding
- d. Field Inspection of 07/27/2017 discovered:
- Home measures 27x57
  - 3.5 ton central AC system
  - Vinyl Siding
  - Gable roof with shingles.
  - A 5x6 set stone patio
  - A 5x5 front landing
  - A 544 SQFT rear deck with rail
  - A 308 SQFT pool deck
  - An 11x12 outbuilding (NV)
  - A 17x12 Implement shed
  - No major defects, deficiencies, or damages were noted.
- e. If the size of the home is corrected to 27x57 and the Add-ons set to WinGAP schedule defaults, the system adjusts this home's value to \$ 27,996.
5. Appellant purchased property in November of 2015 for \$ 45,000. Per Appeal Form, this is the price the Appellant has tried to sell the property for since that date.
6. The changes described in item 4e above would adjust the 2017 tax appraisal of parcel 64—94-L35 to \$ 42,056.
7. As Appellant occupied the home as her permanent dwelling as of 04/01/2017, and as this appraiser could find no listings of this home, it is assumed it was on the market for approximately one year.
8. EQUITY / MARKET STUDY
- a. As house is of Unknown Make and Model, an exact NADA comparison is not possible.
- b. Using NADA-Connect, generic models of several known makes and models were compared. Criterion entered was 27x57, 2005 year built, house-style siding, house-style roofing, a 3.5 ton electric AC and a factory built fireplace/wood stove.
- Fleetwood \$ 35,100
  - Redman \$ 26,700
  - Palm Harbor \$ 35,600
  - Clayton \$ 30,700
  - Cavalier \$ 30,200
  - Horton Homes \$ 31,500
  - Ritz Craft \$ 32,900
- c. Using this set of samples, the SUBJECT home is the 2<sup>nd</sup> lowest FMV
- d. At \$ 27,996 the SUBJECT would be valued approximately \$ 3,300 below the average of these values (\$ 31,337) and approximately \$ 3,100 below the median value (\$ 31,100).

**Recommendation:**

1. Set the value of this home to \$ 27,996 for the 2016 & 2017 tax years.
2. As the homestead was applied to the real property for 2017, it is recommended that the 2017 mobile home bill on this manufactured home be voided (has not been paid as of review date).
3. Wait until the 2018 tax year to include the add-ons and accessory improvements noted in item 4d above to the property record.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

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

**c. Property:** 63C--15 a manufactured home  
**Tax Payer:** HERNANDEZ, JOSE LUIS **AGENT: KING, MARGIE**  
**Year:** 2017

**Contention:** REQUESTING TO NOD MANUFACTURED HOME

**Determination:**

1. Home is question is a 16x76 Weston by Fleetwood.
2. Data on home was collected during field inspection on 08/01/2017.
  - a. Per dataplate home was manufactured 12/29/1997
  - b. Manufacturer's ID number is GAFLV75A31614WS12
  - c. Home was manufactured in Georgia.
3. Satellite images reveal:
  - a. Home was not on property November of 2014.
  - b. Home was on property when 2015 images were taken.
4. Title report lists title holder as Jose Luis Hernadez of Rome. Occupant, Ms. Margie King reports that the home is hers.
5. Checked with Floyd county (home has 2012 Floyd county decal attached). It is not listed in their 2017 digest (real or mobile).
6. Home appears to be of AVERAGE quality and in AVERAGE condition. WinGAP NADA module values this home at \$ 22,476.

**Recommendation:**

1. It is recommended that this home be NOD'ed for the 2017 tax year at a value of \$ 22,476.
2. It is further recommended that the account be listed in name of Jose Luis Hernandez, care of Margie King.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: 2 yes & 2 Abstained, Mr. Barker, Chairman voted yes and motion carried**

**c. Property:** 44-18A-TR-21  
**Tax Payer:** WILLIAMS, WILLIAM A  
**Year:** 2017

**Contention:** TAX APPRAISAL EXCEEDS MARKET VALUE  
 TAX APPRAISAL = \$ 67,152

**Determination:**

1. Appellant estimate of value is \$ 25,000.
  - a. He reports this as his 2012 purchase price
  - b. 2016 value of \$ 43,900 was a 2014 BoEQ value.
  - c. Appellant's paperwork on purchase is inconsistent.
    - Lists \$ 25,000 as purchase price of home
    - Lists \$ 25,000 as purchase price of land
    - Appellant explains this as an error in the paperwork; total purchase price should be \$ 25,000.
2. The \$ 67,152 appraisal consists of:
  - a. \$ 43,976 dwelling (a 2006 model 26x76 Redman manufactured home)
    - \$ 36,754 box value
    - \$ 7,222 add-on's
  - b. \$ 23,176 for 5.45 acres
  - c. Value breakdown:
    - \$ 30.20 per sqft for the manufactured home

- \$ 4,252 (rounded to the nearest \$1) per acres for the land
  - \$ 46.12 per sqft of home = unit value.
3. Field inspection of 08/01/2017 did not note any significant damage or deterioration to this home.
    - a. Home is NOT on a foundation. Stonework is a veneer skirting.
    - b. While measuring 26x76, the home does not have 1,976 sqft of living area.
    - c. 104 sqft consists of an inset open porch. This reduces the living area to 1,827 sqft, or the equivalent of a 26x72 manufactured home.
    - d. Roofing has been replaced by corrugated metal.
  4. Manufactured Home
    - a. Home is listed as being of “AVERAGE” quality in “AVERAGE” condition.
    - b. Correcting the size error, and deleting the value of the foundation, the WinGAP NADA module returns a value of \$ 32,898 for this home.
    - c. The WinGAP MH schedules return a value of \$ 35,496.

Using NADA-Connect to collect 9 equity/market comparables results in the Following comparison table.

(Homes are all 26x72, 2006 models, Average/Average with house-style roofing and siding, with a fireplace/wood stove insert, and a 4 ton central air system – values are rounded to the nearest \$ 100)

HOME	NADA VALUE
FLEETWOOD	\$ 34,400
GUERDON	\$ 34,400
CAVALIER	\$ 33,900
<b>SUBJECT</b>	<b>\$ 32,900</b>
PALM HARBOR	\$ 32,800
REDMAN	\$ 32,300
SOUTHERN ENERGY HOMES	\$ 31,200
CLAYTON HOMES INC	\$ 30,700
COMMODORE	\$ 28,100
CHAMPION HOMES	\$ 23,900
Mean Value	\$ 31,500
Median Value	\$ 32,600
<b>SUBJECT</b>	<b>\$ 32,900</b>

- d. Equity/Market study of the manufactured home does not seem to indicate that home is over-valued. It is the 4<sup>th</sup> highest price, and slightly above the mean and median values. This might indicate that the value of the home is very near, but slightly above, the midrange value of such homes.
5. Market Study – Unit Value.
    - a. Below is a chart of six (6) 2016 sales and one (1) 2017 sales of double wide homes on 0.85 to 5.15 acres of land
    - b. Sales prices range from 13,500 to 79,900
    - c. Unit values ranged from 8.62 / sqft of home to 49.32 / sqft of home.
    - d. At a corrected value of 56,074 and 29.95 / sqft, home would fall well within the indicated purchase price range.

ID	Sale Date	Sale Price	MH SqFt	Unit Value	Acres
35—81-A	09/26/2016	15,000	1,056	14.20	1.50
35—81-A	10/13/2016	15,400	1,056	14.58	1.50
48—4-6	09/28/2016	52,000	1,836	28.32	3.40
41—121-T10	08/11/2016	36,480	1,188	30.71	2.14
37—75	02/24/2016	77,000	1,680	45.83	5.15
72—34-30	01/20/2016	13,500	1,248	10.82	3.00
47—62-A	01/22/2017	79,900	1,620	49.32	0.85

MEAN	27.68
MEDIAN	28.32
AGGREGATE	29.87
SUBJECT	29.95

Analysis of unit values appears to indicate that the corrected value of the \$ 56,074 would result in a unit value that falls just slightly above the measures of central tendency of the sales samples.

**Recommendation:**

It is recommended that the total fair market value of this account be adjusted to \$ 56,074 for the 2017 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**VIII: APPEALS**

**a. Map & Parcel:** 49A 46 A

**Owner Name:** Smith Septic System (personal property account)

**Tax Year:** 2017

**Owners Value Assertion:** \$48,000.00

**Owners Contention:** "Value of property way too high. Older equipment value is a lot lower. Accountant we assumed was filing all business tax forms for us".

**Determination:** Septic System received a FiFa letter from the tax commissioner on their business personal property account. When they received the letter Ms. Smith came in to see why they owed taxes. I explained to her that there was no PT50-P form filed on their business and no taxes had been paid on it as well. She said they thought their accountant was taking care of all tax matters for them. I let her know she could file an appeal on this account and possibly get the value lowered for 2017 but for previous years she would need to talk to the tax commissioner. She talked with Joy and she is allowing them to make payments on the previous years. The current value on this account is \$61,907.00 and after depreciation the tax value is \$24,763.00. Ms. Smith filled out a personal property form and is asking the value be lowered to \$48,000.00 for their equipment and tools. After depreciation the value will be \$21,300.00. I did go over the importance of the PT50-P form being filed each year by the company or their accountant but make sure one or the other files it with our office.

**Recommendation:** I am recommending accepting the 2017 return with a value of \$48,000.00 since she is making an effort to correct the issue and they have set up a payment plan with the tax commissioner to pay the back taxes on their business equipment.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**b. Map & Parcel:** T17 87

**Owner Name:** Jane R. Roper

**Tax Year:** 2017 **Owners Value Assertion:** \$65,000.00

**Owners Contention:** Owner did not give any comments

**Determination:** Subject house built in 1965 is located at 22 Green Street in the Pennville area on .92 acres. House has a grade of 100 with 1316 sq ft. House has a value of \$60,193.00 with an outside

building/garage with a grade of 100 and a value of \$7,572.00. Land value is \$5,828.00 value per sq ft of \$45.74 for a TFMV of \$73,593.00. The house does have some damage to the inside and outside and the out building also has damage (see pictures). The neighborhood houses have an average grade of 98, sq ft of 1298; year built 1977 house value \$61,816 value per sq ft of \$47.49. I have three houses that sold recently that are comparable to the subject. The average grade is 100, sq ft 1328, year built 1964 house value of \$57,316.00 and average per sq ft of \$43.93.

**Recommendation:** Upon reviewing the pictures of this house and talking with Wanda and Bren I am recommending lowering the physical to 75 which gives the house a value \$53,723. Also on the outside building I recommend lowering the grade to 95 which will give the out building a value of \$5,597.00 leave the land at \$5,828.00. This will give a TFMV of \$65,140.00. This value will be within \$140.00 of what the property owner was asking for.

**Reviewer:** Cindy Finster

**Motion to leave property value as notified with no change:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**c. Owner:** Waldon Chaney and Waldon Aleisha

**Tax Year:** 2017

**Map/Parcel:** 0004100000121T06

**Owner's Contention:** Valued to high adjoining property sold for much less.

**Owners asserted value:** Owner gave no value

**Determination:**

1. The subject property is located on 0 Evans Road and has a land value of \$19,242 which gives the property a total fair market value of \$19,242.
2. 41-121-T11 and the subject property 41-121-T06 were bought together for a sales price of \$40,194 in 2006. The subject property sales price calculated to \$15,267.
3. The Neighborhood comparisons price per acre median is \$4,430 and average is \$3,950; the subject property is in range at \$3,618 price per acre.
4. The Sales Study comparisons, which had recent sales in the vicinity of the subject property, show a price per acre median of \$4,810 and a average of \$4,390; the subject property falls below range at \$3,618.

**Recommendations:** No alteration the value should be made due to the subject property value being in range of all comparisons which would keep the total fair market value at \$19,242.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**c. Owner:** Waldon Chaney Ron Waldon Julie Aleisha

**Tax Year:** 2017

**Map/ Parcel & Address:** 0002900000068, 380 Smallen Road Summerville, GA 30747

**Owner's Contention:** Acreage is incorrect actual 190 acres. Buildings are fallen down and approximately 120 acres not useable at this time

**Owners asserted value:** None

**Determination:**

1. The record indicated a barn: average with loft & stalls with a value of \$4105. A carport with floor with a value of \$2,784 and an implement shed: floor or walls & roof with a value of \$2599.
2. A field visit was done on 8/1/17 to assess the condition of the accessories on the property. All were found to be severely deteriorated and the carport with floor is completely gone.
3. The acreage issue was resolved by Mr. Ledford the owner then applied for a covenant.

**Recommendations:** Sound value all accessories to \$0 and remove the carport with floor from the record which would bring the total fair market value down from \$303,588 to \$249,100.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

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

**d. Map & Parcel: S16-101**

**Owner Name: WILLIAMS, JOHN PAUL & EDNA**

**Tax Year: 2017**

**Owner's Contention:** House is run down needs repairs entire property wouldn't bring more than \$20,000.

**Owner's Value Assertion:** \$20,000

**Determination:**

1. The property is located at 266 Given St, Summerville off Hwy 114 on .27 acre lot with a 75 grade house built in 1918 valued at \$26,873, accessories valued at \$663 and the land at \$2,641 for a total fair market value of \$30,177 which did not increase from previous tax year.
2. According to sales comparables in same district with the same grade of 75, a median at \$23,000 and the highest total property sales price at \$25,000; the subject property at \$30,177 is out of line with sales.
3. The neighborhood houses with same grade and factor code shows the subject with a higher value per sq. ft. at \$22 than comparables with a median of \$19 and high of \$21 per sq. ft.
4. The neighborhood land study with the residential front foot method is the road frontage (measure of units), depth factor and unit value to get land value. The unit value for subject and neighbors is 30.00 per unit with a depth factor of 0.9147. The subject has 99 units and the closest comp has 65 units demonstrated as follows:
  - Subject  $99 \times 0.9147 = 90.5553 \times 30 = \underline{\$2,716}$  current calculation and \$2,641 is the override value which is indicated on the assessment notice.
  - Comp  $65 \times 0.9147 = 59.4555 \times 30 = \$1,783.67$  and \$1,736 is the override.
  - The subject land having the same unit value and depth factor as neighbors is in line due to the subject road frontage or number of units being higher than comps.
5. A recent property visit verified the poor condition of rotting fascia, foundation shifting, some rotting in the comp hardboard siding around the bottom and the enclosed porch in poor shape.
6. The physical of the house is currently a 72 but is closer to houses listed with low physicals around 45 that have the same type deterioration and damage.

**Recommendation:**

Suggesting a 45 physical be applied to the house, remove overrides for correct calculations in new data base for the land and utility building resulting in a total fair market value of \$20,049 for tax year 2017.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion: Mrs. Crabtree**

**Second: Mr. Wilson**

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



**e. Map & Parcel: 39C-34**  
**Owner Name: MITCHELL, DAVID**  
**Tax Year: 2017**

**Owner's Contention:** Building burned in July 2017, total loss.  
**Owner's Value Assertion:** 2,867

**Determination:**

1. According to O.C.G.A. 48-5-10 – all property shall be returned by the taxpayers for taxation to the tax commissioner or tax receiver as provided by law. Each return by a taxpayer shall be for property held and subject to taxation on January 1 next preceding each return.
2. Due to the building being there on January 1, 2017 it is subject to taxation on the value as notified of \$40,000.

**Recommendation:**

Leave total fair market value at \$40,000 as notified for tax year 2017 and permit the property to be reviewed to remove the building for tax year 2018.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**f. Map & Parcel: T07-123**  
**Owner Name: Alexander, Joseph & Beatrice**  
**Tax Year: 2017**

**Owner's Contention:** Applied for Elderly exemptions and received only Trion School Exemption  
**Owner's Value Assertion:** Not Contesting the Value

**Determination:**

1. Upon review of the property owner's application, she was approved for Local County and school exemption and the correct senior exemption code was entered.
2. However during the process of implementing the Trion City codes into the new database the wrong code was applied and excluded the local county senior exemption.

**Recommendation:**

Suggesting the correct exemption code be applied for the property owner to receive all local county and local school exemptions and leave total fair market value at \$37,321 for tax year 2017.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mrs. Crabtree

**Second:** Mr. Richter

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

**g. Map & Parcel: S40-11**  
**Owner: Stamper Larry Charles & Valerie**  
**Tax Year: 2017**

**Owner's Contention:** The appraisal was based on my neighbor's house. I've over paid taxes since I had the place. Also the gas station is in front of me and the church is there.

**Owner's Asserted Value:** Contending overpaid taxes.

**Determination of House Appeal:**

1. The subject property is located on 340 Seventh Street and has an improvement value of \$30,880 and a land value of \$2,385 for a total fair market value of \$33,265.
2. The neighborhood study shows a median of \$26 value per square foot and an average of \$27 value per square foot; the subject property is at the high end of the range at \$28 value per square foot.
3. According to the record there is already a neighborhood economic obsolescence for the close proximity of the natural gas station. There are no comparable properties to use for having a close proximity to a church building as grounds for an economic obsolescence.
4. The sales study shows a median of \$32 price per square foot and an average of \$33 price per square foot; the subject property is in range at \$28 price per square foot.
5. The building information prior to 2016 had included a central heat and air system and research back to 2004 shows the system was never there. This error increased the value for 2016 \$1,684, 2015 \$1,783 and 2014 \$1,878. Three years are allowed by Georgia code law 48-5-380(B) for refund applied for.
6. A field visit done on 8/3/17 reveals a new front porch had been constructed, a new roof and a new utility building that will reflect in the 2018 tax year.

**Recommendation:** Suggest removing the override value of \$30,880 resulting in a correct fair market value of \$29,767 and approve refund request for over payment of taxes 2014-2016 tax years.

**Reviewers:** Bryn Hutchins and Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mrs. Crabtree

**Second:** Mr. Wilson

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

**h. Map / Parcel: 52-14**

**Property Owner:** Hubble Timber LLC

**Tax Year:** 2017

**Owner's Contention:** See attached letter

**Owner's Value Assertion:** Covenant Value (\$54,000)

**Appraiser Note:** This property is limited access and was part of a 5 parcel purchase in 2016 for \$625,473 which included 554.23 acres total.

**Determination:**

- 1) Subject has limited access. The property is 60 acres in district 1. The 2017 air market value is \$61,380 for a price per acre value of \$1,023.
- 2) The average of 4 2016 sales are 63.56 acres all with good access. The average sales price of the sales is \$142,250. The average sales price per acre of the 2016 sales is \$2,936. The average fair market value of the 2016 sales is \$86,537. The average per acre value of the 2016 sales is \$1,337. All sales are over 92% wooded.

**Recommendation:** It is recommended to leave 2017 fair market value at \$61,380.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**i. Map / Parcel: 51-42**

**Property Owner:** Hubble Timber LLC

**Tax Year:** 2017

**Owner's Contention:** See attached letter

**Owner's Value Assertion:** Covenant Value (\$75,750)

**Appraiser Note:** This property has good access and was part of a 5 parcel purchase in 2016 for \$625,473 which included 554.23 acres total.

**Determination:**

- 1) Subject has good access. The property is 101 acres in district 1. The 2017 fair market value is \$162,812 for a price per acre value of \$1,612.
- 2) The average of 4 2016 sales are 63.56 acres all with good access. The average sales price of the sales is \$142,250. The average sales price per acre of the 2016 sales is \$2,936. The average fair market value of the 2016 sales is \$86,537. The average per acre value of the 2016 sales is \$1,337. All sales are over 92% wooded.

**Recommendation:** It is recommended to leave 2017 fair market value at \$162,812.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**j. Map / Parcel: 41-71**

**Property Owner:** Hubble Timber LLC

**Tax Year:** 2017

**Owner's Contention:** See attached letter

**Owner's Value Assertion:** Covenant Value (\$40,500)

**Appraiser Note:** This property has good access and was part of a 5 parcel purchase in 2016 for \$625,473 which included 554.23 acres total.

**Determination:**

- 1) Subject has good access. The property is 36 acres in district 1. The 2017 fair market value is \$79,794 for a price per acre value of \$2,217.
- 2) The average of 4 2016 sales are 63.56 acres all with good access. The average sales price of the sales is \$142,250. The average sales price per acre of the 2016 sales is \$2,936. The average fair market value of the 2016 sales is \$86,537. The average per acre value of the 2016 sales is \$1,337. All sales are over 92% wooded.

**Recommendation:** It is recommended to set the fair market value at \$48,132 which is at \$1,337 per acre value that is in line with the sales comps.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**k. Map / Parcel: 32-22**

**Property Owner:** Hubble Timber LLC

**Tax Year:** 2017

**Owner's Contention:** See attached letter

**Owner's Value Assertion:** Covenant Value (\$71,100)

**Appraiser Note:** This property has good access and was part of a 5 parcel purchase in 2016 for \$625,473 which included 554.23 acres total.

**Determination:**

- 1) Subject has good access. The property is 79 acres in district 1. The 2017 fair market value is \$139,353 for a price per acre value of \$1,764.
- 2) The average of 4 2016 sales are 63.56 acres all with good access. The average sales price of the sales is \$142,250. The average sales price per acre of the 2016 sales is \$2,936. The average fair market value of the 2016 sales is \$86,537. The average per acre value of the 2016 sales is \$1,337. All sales are over 92% wooded.

**Recommendation:** It is recommended to set the fair market value at \$105,623 which is at \$1,337 per acre value that is in line with the sales comps.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**l. Map / Parcel: 80-16**

**Property Owner:** Hubble Timber LLC

**Tax Year:** 2017

**Owner's Contention:** See attached letter

**Owner's Value Assertion:** Covenant Value (\$102,990)

**Appraiser Note:** This property has good access and was part of a 5 parcel purchase in 2016 for \$625,473 which included 554.23 acres total.

**Determination:**

- 1) Subject has good access. The property is 278.23 acres in district 1. The 2017 fair market value is \$595,137 for a price per acre value of \$2,139.
- 2) The average of 4 2016 sales are 63.56 acres all with good access. The average sales price of the sales is \$142,250. The average sales price per acre of the 2016 sales is \$2,936. The average fair market value of the 2016 sales is \$86,537. The average per acre value of the 2016 sales is \$1,337. All sales are over 92% wooded.

**Recommendation:** It is recommended to set the fair market value at \$371,994 which is at \$1,337 per acre value that is in line with the sales comps.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**m. Map / Parcel: 17-25D**

**Property Owner:** Ethan Blake Jones c/o Lynn Hall

**Tax Year:** 2017

**Owner's Contention:** Covenant Error

**Owner's Value Assertion:** Covenant Value (\$11,970)

**Appraiser Note:** This property was showing a negative covenant exemption of -\$4,887. This was due to receiving a large land access factor when the access is small acreage. The fair market value was \$11,970. The correct fair market value is \$11,970 with a covenant exemption of \$7,083

**Recommendation:** It is recommended to adjust the 2017 tax bill to reflect the fair market value of \$11,970 and a covenant exemption of \$7,083

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

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

**n. Map & Parcel: 64-114**

**Owner Name: Morton, Albert W.**

**Tax Year: 2017**

**Appraiser notes:** Home is a brick house with 2,080 sf. built in 1961. The property is located at 3456 Spring Creek Road. The 2017 TFMV is \$112,097.

**Owner's Contention:** House vandalized and uninhabitable; needs extensive work and repairs.

**Owner's Value Assertion:** \$60,000

**Determination:**

1. Home is vacant with boarded windows and doors. The interior condition of the home was unknown during the field visit made in May of 2017.
2. During phone call to homeowner he stated the damage to inside of home was extensive and cost to repair was prohibitive. He also stated that he was unsure if his asserted value would cover cost to repair. Mr. Morton also stated that there was an incident report filed with the Sherriff's office.
3. Review of incident report and accompanying photos verifies that house was extensively damaged and uninhabitable. Consultation with investigating officer verifies the condition of this home. The report gives information as to the type of damage to home.
4. Examples of this damage include windows broken out, built in oven torn out, exhaust fan torn out, marble counter top damaged, all ceiling fans and light fixtures damaged, walls destroyed, sheetrock damaged and pulled down, insulation destroyed, all interior doors destroyed, writing scratched into and spray painted on walls, flooring pulled from floor, toilet damaged, screen on porch damaged, and wood covering the windows damaged. Other damage done to outside of home and accessories.
5. Standard procedure per board decision in December of 2014 is to apply a sound value of \$5 per sf. to homes with this type of damage.
6. The home has a value of \$74,250 for 2017 tax year. No repairs have been made to home other than boarding up of broken windows and doors. This home is uninhabitable in its current condition. A sound value of \$5 per sf. would give this home a value of \$10,400.

**Recommendations:** I recommend applying a sound value of \$5 per sf. to this home until such time repairs are made. This would make the TFMV \$48,247 a reduction of \$63,850

**Reviewer:** Randy Espy

**Motion to accept recommendation and permit for 2020 to revisit:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

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

**IX: COVENANTS****a. Map/Parcel: 83-62****Property Owner: Elaine Bosshardt / David Bosshardt****Tax Year: 2017****Contention:** Filing for Covenant in Lieu of an appeal.**Determination:** Research indicates that property is 152 acres.**Recommendation:** Approve Covenant for 152 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: 11-6****Property Owner: Robert V Tommie****Tax Year: 2017****Contention:** Filing for Covenant in Lieu of an appeal.**Determination:** Research indicates that property is 115 acres.**Recommendation:** Approve Covenant for 115 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: 19-20****Property Owner: Chaney & Julie Waldon****Tax Year: 2017****Contention:** Filing for Covenant in Lieu of an appeal.**Determination:** Research indicates that property is 95.20 acres.**Recommendation:** Approve Covenant for 95.20 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: 65-6****Property Owner: David & Mary Romine****Tax Year: 2017****Contention:** Filing for Covenant in Lieu of an appeal.**Determination:** Research indicates that property is 17.14 acres.**Recommendation:** Approve Covenant for 15.14 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: 47-56****Property Owner: Brian P Hardiman****Tax Year: 2017****Contention:** Filing for Covenant in Lieu of an appeal.**Determination:** Research indicates that property is 51.50 acres.**Recommendation:** Approve Covenant for 51.50 acres**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****X. MISC ITEMS****a. Appeal Waiver & Release**

Gay Cole – New owner Stephen Soares

Map &amp; Parcel – 27-1

Needs Chairman, Mr. Barkers signature

**Mr. Barker, Chairman signed****b. Appeal Waiver & Release**

Chad Burley Booker – C/O Peggy Mitchell

Map &amp; Parcel 55B-14-002

Needs Chairman, Mr. Barkers signature

**Mr. Barker, Chairman signed****c. Subject: Digest Submission****Tax Year: 2017****Forms:**

1. Memo to Department of Revenue – Requires signature of Chairman, Board of Tax Assessors
2. Total number of Real property notices mailed with assessment changes – Requires signature of Chairman, Mr. Barker
3. Total number of Personal property notices mailed – Requires signature of Chairman Board of Tax Assessors
4. County Unincorporated, Incorporated and School PT 32.1 Computation of Millage Rate Rollback forms – Requires signatures of Chairman Board of Tax Assessors, Tax Commissioner, County Commissioner and School Superintendent

**Digest Updates:**

1. The items completed on the checklist are:
  - a. Item 4, Taxpayer Brochure is updated
  - b. Item 5, Local Exemption Forms
  - c. Item 6, Freeport Exemption Resolution
  - d. Item 8, List of Reason Codes
  - e. Item 12, PT 32.1 and PT 32.1A are complete and proofed just need signatures
    - i. The advertisements from the newspaper, Commissioner's website and School website advertisements are ready
  - f. Item 13, Tax official Certification is proofed and ready for Chairman's signature
    - i. Tax Allocation District Certification ready for County Commissioner's signature
    - ii. Received the Tax Commissioner's Bond

**Reviewer:** Wanda Brown**BOA acknowledged**

**XI: EXEMPTIONS**

**a. Property Owner:** Grady C. Page  
**Tax Year:** 2017

**Contention:** Mr. Grady Page visited the office on August 4, 2017 to apply for the Veterans Exemption. During his visit he presented the following:

1. Letter from the Department of Veterans Affairs dated 03/21/2011. The letter states that a valuation of 100% was assigned from 12/29/2010 and reason for the decision was Agent Orange.
2. Mr. Grady C. Page served from August 26, 1968 to March 30, 1970.
3. His Military personnel documents show evidence of his service in the Republic of Vietnam during the Vietnam era and subsequent development of these conditions

**Recommendation:** Due to valuation of 100% disabled, I recommend approval per O.C.G.A 48-5-48(a)(2).

**Reviewer** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Wilson

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

**XII. INVOICES**

**a. Lexis Nexis – Invoice # 94839824-Date 7/19/2017 - \$42.43**

**b. Lexis Nexis – Invoice # 94839816 – Date 7/19/2017 – 42.43**

**BOA reviewed, approved, & signed**

**Joy Hampton, Tax Commissioner joined the meeting at 9:20 am and presented a list of Mobile home issues to the Board that need attention as soon as possible. The Board gave the list to Roger Jones to have complete by the next Board meeting on August 16, 2017.**

**Mr. Bohanon stated he attended the first hearing held by Commissioner Winters on August 7<sup>th</sup> and discussed some of the comments.**

**Mr. Wilson stated and the Board agreed the deadline for all appeals to be complete is August 23, 2017, and to remind the staff that appeals is still top priority.**

Meeting Adjourned at 11:05am



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 9, 2017