

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
December 18, 2019

Attending:

Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:02am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 11, 2019

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2019 MH's Certified to the Board of Equalization –1

Total 2019 Real & Personal Certified to Board of Equalization - 26

Cases Settled – 26

Hearings Scheduled –0

Pending cases –0

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

The Appraisal Staff are working towards getting everything entered and prepared for 2020.

The Mobile home digest will be sent to the Tax Commissioners office on or before January

5, 2020. The file for Personal property returns will be sent to SouthData on January 8, 2020

and will be mailed one January 15, 2020.

NEW BUSINESS:

V. APPEALS:

2019 Mobile Home appeals taken: 19

Total appeals reviewed Board: 19

Pending appeals: 0

Closed: 19

2019 Real & Personal Appeals taken: 72
Total appeals reviewed Board: 72
Pending appeals: 0
Closed: 72

Weekly updates and daily status kept for the 2019 appeal log by Nancy Edgeman.
BOA acknowledged

VI: COVENANTS

a. Property Owner: Teresa Womack
Map & Parcel: 68-130-A
Tax Year: 2020

Ms. Womack visited our office on December 3, 2019 to discuss property she purchased from Wanda Riggs. The Map & Parcel is 68-130-A with 39.90 acres. She is interested in voluntarily breaching the covenant to split the property to build a couple of houses. Her question is if she breaches the covenant can she put the remainder back in the covenant if it qualifies. The breach amount is \$1,386.06 from 2016-2019. The use of the property is for timber use.

Recommendation: I recommend allowing her to breach the covenant, pay the penalty, and reapply for the covenant in 2020.

Reviewer: Brandy Hawkins & Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
MASSEY EDWIN	16-3-A	58.08	56.08	CONT
THOMPSON KATHY BOSS	35-47	15.12	13.12	NEW
THOMPSON KATHY BOSS	35-76	109.02	107.02	RENEWAL
SIMARD ENTERPRISES	79-26	265	265	CONT
ROGERS DAVID	21-60	56	54	CONT
WINSTON PAUL	21-57-C	20.44	20.44	NEW
STOREY DOUGLAS	83-51	240	238	FLPA CONT
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: MISC ITEMS

a. SUBJECT: Poultry House Analysis and depreciation

Tax Year: 2020

1. When appraising property we are required by the Department of Revenue guidelines and Appraisal Procedure Manual to use one of the three approaches to value. The Three approaches to value are Cost (cost to build), income, and market (sales). Below are the definitions to each approach:

Market Approach is Comparable sales. The market approach should be used with any property where a bank of sales of comparable properties exists.

Cost Approach is Replacement cost new (RCN) is based on the assumption that the replacement cost new normally sets the upper limit of value. When using Cost approach existing buildings are depreciated based on physical deterioration, Functional obsolesce, and Economic obsolesce.

Income Approach is used for income producing properties when income data is available. The income approach is most applicable to properties such as apartment buildings, shopping centers, and office buildings.

2. When using the Cost Approach depreciation must be considered. Depreciation is a loss in utility and value from any cause (Physical deterioration or Obsolesce).

There are Five Methods of Depreciation.

a. Age/life - Cost of building is depreciated at a fixed annual percentage rate.
Uses Straight line depreciation tables

b. Modified Age/life - Straight line with EXTRA

c. Engineering Breakdown - Detailed age life method that can be used in Quantity Survey and unit in place cost method. Each building component is depreciated separately.

d. Observed condition - Most detailed method of estimating depreciation that breaks down depreciation into all components (curable, incurable).

e. Sales Comparison Approach - Calculated from the market

Determination:

Values approved by BOA based on 2018-2019 study are as follows:

Broiler Houses – \$4.58 per sq ft

Litter Bins - \$4.58 per sq ft

Layers with enclosed walls - \$5.62 per sq ft

Egg rooms - \$5.62 per sq ft

Conveyor rooms - \$5.62 per sq ft

Layers with Curtain walls - \$5.04 per sq ft

The method of depreciation used is observed condition.

2. With further research I have determined the following:

Cost Approach – Based on Marshall and Swift pricing guide the price per sq ft for a Broiler house **\$6.68**.

Based on Marshall and Swift pricing guide the price per sq ft for a Layer or breeder house is **\$7.90**.

Income approach – No data for income

Market Approach (Sales) – Based on sales from 2016 – 2019 the average price per sq ft for Broiler houses are **\$8.80**. No sales available for Layers.

Recommendation: Based on the research listed above I recommend for the 2020 tax year using the Cost approach with a price per sq ft of **\$6.68** for all broiler houses and litter bins 2018 and newer, **\$7.90** for all layer, breeder houses, and egg rooms 2018 and newer. I recommend maintaining values for 2017 and older approved by the Board of Assessors on 3/6/2019 listed in the determination above and use the Age/life method of depreciation. By using the Age/life method the buildings will depreciate each year.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

b. Tiny Homes discussion

The BOA discussed Tiny homes in preparation for meeting with County Commissioner, Jason Winters. Updates will be presented during the meeting on January 8, 2020.

Meeting adjourned at 9:52am


Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer



Chattooga County

Board of Tax Assessors

Meeting December 18, 2019