

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 10, 2019

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<b>Attending:</b>	<b>Richard L. Richter – Present</b> <b>Doug L. Wilson, Chairman – Absent</b> <b>Betty Brady – Present</b> <b>Randy Pauley – Present</b> <b>Nancy Edgeman – Present</b> <b>Kenny Ledford - Present</b>
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Meeting called to order at 9:00am by Mr. Richter as acting Chairman.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 3, 2019

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**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 - 3**

**Cases Settled – 1**

**Hearings Scheduled –0**

**Pending cases –3**

**Appeal on Map & Parcel 57-21 has been settled. Agreement is \$30,000 an acre for 2015, 2016, 2017, 2018, & 2019.**

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

**The Staffs priority is working appeals as they are assigned.**

**NEW BUSINESS:**

**V. APPEAL:**

**2019 Mobile Home appeals taken: 19**

**Total appeals reviewed Board: 19**

**Pending appeals: 0**

**Closed: 19**

**2019 Real & Personal Appeals taken: 31**  
**Total appeals reviewed Board: 19**  
**Pending appeals: 12**  
**Closed: 0**

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

**BOA acknowledged**

**VI: APPEALS**

**a. Owner: Battles, James M. & Doris J.**

**Tax Year: 2019**

**Map/ Parcel: 22-3-B**

**Appraiser notes:** Property is located off Price Bridge Road and was visited for appeal purposes on 7/3/19. Home was built in 1927. The current TFMV is recorded at \$33,039.

**Owner's Contention:** Land-location, hilly, and lack of trees. Home is in poor condition and has termite damage.

**Owners asserted value:** \$20,000

**Determination:**

1. A land equity study of 8 comparables in the area with an average of 5.80 acres was completed. The study indicates the subject's per acre value of \$2,907 is above the median of \$2,715 and above the average of \$2,503.
2. A land sales study consisting of sales throughout the county with an average acreage of 5.46 acres indicates the subject's per acre value of \$2,907 is above the median sale price of \$2,693 by \$214. The subject's value is also above the average sale price of \$2,904 by \$3.
3. A comparison of 2 land sales in the same and neighboring map area indicates the subject's per acre value of \$2,907 is above the median and average per acre sale price of \$2,692.
4. The land was valued incorrectly for 2018. The correction of this land value for 2019 indicated an increase of \$13,332 for 2019 tax year. It was also noted that a parcel owned by the same owner is incorrectly valued at \$685 per acre and should be corrected to approximately \$2,690 per acre for tax year 2020.
5. An implement shed and prefab utility building were discovered during appeal visit. The addition of these buildings added \$629 to the 2019 TFMV.
6. The home on this property is in poor condition and currently a physical override of 42% is recorded. The physical condition of 42 seems accurate. The grade of home is recorded at 70 and after inspection and consultation; the grade should be 60. The economical obsolescence of 88% should be recorded as 100%. The sketch and dimension of the house were recorded incorrectly. These corrections and adjustments indicate a value of \$15,162 for the home.

**Recommendation:** I recommend adjustment of land values for this parcel to approximately \$2,690 per acre. I recommend recording accessory buildings discovered at appeal field visit for a value of \$629. I recommend correcting the home according to changes listed in determination above for a value of approximately \$15,162. These changes reflect a 2019 TFMV of \$31,933; a reduction of \$1,106.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Pauley**

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

**b. Owner: Humphrey, Richard Allen**  
**Tax Year: 2019**  
**Map/ Parcel: T23-42**

**Appraiser notes:** Home is located on Maffett Street in Trion. The current TFMV is \$58,800. The home was visited on 7/8/19 for appeal purposes. A sale visit was made on 10/20/17.

**Owner's Contention:** Home was purchased in 2017 for \$24,000. No major improvements have been made.

**Owners asserted value:** \$37,500

**Determination:**

1. A sales study of 6 comparable properties in the Trion area indicates the subject's tax value of \$40 per s.f. is below the median and average sale price of \$51 per s.f. This study also indicates the subject's per s.f. value of \$40 is below the median tax value per s.f. of \$43 and below the average of \$42 for homes of similar size and grade.
2. Research for appeal indicates this property is not assigned a neighborhood adjustment and should have a factor of .95 applied to be uniform with neighboring parcels. This change reduces the home's value to \$52,535
3. A 12x24 utility building was discovered on property at appeal visit. This building will be added for 2020 tax year.
4. The tax value for 2018 was \$24,000 due to the sales price in 2017.

**Recommendation:** I recommend applying a neighborhood adjustment of .95 to maintain uniformity with neighboring parcels. This change will give a 2019 TFMV of \$56,035 for a reduction of \$2,765. I also recommend adding the utility building to the record for tax year 2020.

**Reviewer:** Randall Espy & Noah Meadows

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

**c. Owner: Cass James E**  
**Tax Year: 2019**  
**Map/ Parcel: 3-14**

**Owner's Contention:** Not convinced property (land) is worth \$38,000. House is worth \$20,000, utility building is \$2,500 and land \$27,500.

**Owners asserted value:** \$50,000

**Determination:**

1. Subject property is 9.77 acres located on 179 Riverhaven Lane and has a residential improvement value of \$27,265, accessory value of \$4,322 and a land value of \$38,016 for total fair market value of \$69,603.
2. The property, (land only) was purchased on 12/01/2016 for \$27,500.
3. A previous field visit was done on 11/05/2018 and a new residential improvement, small chicken coup and a 20x10 utility building were recorded for the 2019 tax year.
4. A current field visit was done on 7/2/19. It was recorded the residential improvement has radiant heat, however, the owners use a wood burning stove to heat and a single window unit to cool the house.



5. While reviewing record information it was discovered the residential improvement had a neighborhood adjustment of 1.00. All other neighboring residential improvements have a neighborhood adjustment of 0.89.
6. In 2018 land factors were corrected that increased the land value \$13,959. Land factors and adjustments were double checked and a 9 acre land sales study was done which shows an average sales price per acre of \$3,757. The subject property is valued at \$3,891 an acre.
7. The neighborhood study shows a median of \$28 value per square foot and an average of \$31 value per square foot. The subject property is higher at \$36 value per square foot after adjustments. Comparables were difficult to find for a residential structure of this type.
8. The sales study shows a median of \$23 value per square foot and an average of \$26 value per square foot. The subject property is higher at \$36 value per square foot after adjustments.

**Recommendation:** Remove the radiant heat from residential improvement and apply a 0.89 neighborhood adjustment. This would alter the residential improvement fair market value to \$22,998, leaving the accessory fair market value at \$4,322 and the land at \$38,016 for a total fair market value of \$65,336.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

## VII: COVENANTS

### a. Covenant Continuations

NAME	MAP & PARCEL	ACRES	CUVA ACRES
McCullough Larry III & Makayla	81-10	10.32	8.32

Requesting approval for covenants listed above:

Reviewer: Brandy Hawkins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

### b. Covenants in lieu of appeal

NAME	MAP & PARCEL	ACRES	CUVA ACRES
McDaniel John B	79-11	14.2	12.2

Requesting approval for covenants listed above:

Reviewer: Brandy Hawkins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

**Nancy Edgeman discussed the final digest with the Board and the final numbers will be presented to the Board on July 17, 2019 and the file will be sent to the Tax Commissioners office.**

**The BOA discussed personnel issues and policy.**

Meeting Adjourned at 10:05pm

Doug L. Wilson, Chairman  
Richard L. Richter  
Betty Brady  
Randy Pauley

  
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BB  
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RP  
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