

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
July 17, 2019**

Attending:	Richard L. Richter – Present Doug L. Wilson, Chairman – Present Betty Brady – Present Randy Pauley – Present Nancy Edgeman – Present Kenny Ledford - Present
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Meeting called to order at 9:00am

APPOINTMENTS: Jon Gearing Bartnick Sr.

Mr. Bartnick joined the meeting to discuss his appeal. Mr. Bartnick's question was why his estimated tax increased on his assessment notice. The Board instructed Kenny Ledford to get the information together and explain how the covenant is calculated to Mr. Bartnick.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 10, 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 - 3

Cases Settled – 1

Hearings Scheduled –0

Pending cases –3

Update: Check was received in the amount of \$13,168.24 for the settlement of the appeals. 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: 48
Total appeals reviewed Board: 19
Pending appeals: 29
Closed: 19

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

BOA acknowledged

VI: APPEALS

a. Map & Parcel: M01-25

Owner Name: BRIDGES, BAMBI

Tax Year: 2019

Owner's Contention: Requesting last year's value of \$33,286.

Determination:

1. The subject property is located at 150 Polk St, Menlo on 2.41 acres valued at \$34,850 for house and land.
2. The property has an economic obsolescence of .88; the house built in 1953 is a grade 80 with a 70 physical.
3. After an exterior inspection on July 9, 2019, the physical of the house should be below 60 in comparison with other houses in this condition and obsolescence applied due to fire damage. There is one comparable in the same area of a 70 grade 46 physical with value per sq. ft of \$14.32. (Record available for Board's review)
4. Removing the physical over ride of 70, removing the .88 economic, adding effective year 1955 for physical to 58/60 then including functional due to fire damage results in house value of \$23,606 or \$14.53 per sq. ft. in line with the comparable.
5. The land is set at \$1,456 per acre and recorded with an incorrect access factor according to neighboring comparables and research with mapper. Corrections would result in an increase to \$3,960 per acre.
6. Market analysis is not available according to research for comparables to the subject land. A property selling in 2018 off 6th Ave and Franklin indicating a price per acre of approximately \$5,147 has road frontage and the subject does not, however; it is the closest comparable sale.

Recommendation: Suggesting the corrections to improvement decreasing the house value from \$34,850 to \$23,606 and make land class corrections increasing land value to \$9,544 for a total fair market value of \$33,150 for tax year 2019. Set flag to check in 2020 for repairs for fire damage.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Map & Parcel: 39B-35

Owner Name: WOOTEN, WILLIAM JOHN

Tax Year: 2019

Owner's Contention: Property is not worth what it is valued, please revalue, and greatly appreciated.

Determination:

1. This property is located off Back Berryton Rd/47 Salmon Gas Plant Rd on approximately .80 acres with at total fair market value of \$8,778.
2. There is an improvement on the property with a 60 grade, .98 physical, .35 functional obsolescence and .88 economic for a value of \$6,462 for this building.
 - The property was flagged check for completion but was never completed and the .35 functional applied.
 - After visiting the property on July 9, 2019, it was discovered that the physical of the of the 60 grade building should be set in accordance with a \$5 per sq. ft scrap value.
3. Also on the property is a mobile home currently valued as scrap at \$100 applied in 2018.
4. The land is a tract value at \$2,000 based on standard table for land class 7B3 of tracts .50 to .90 acres.
5. The subject falls with range below the sales median of \$6,250 and within range in the middle of Assessor's fair market value of \$5,000 for small acre tracts under 1 acre.

Recommendation: Leave land value at \$2,000; leave mobile home scrap value at \$100, leave obsolescence and adjust physical to approximate \$5 per sq. ft scrap value for improvement value of \$4,271 a total fair market value of \$6,271 for tax year 2019.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

c. Map & Parcel: 21-50

Owner Name: BREWER, JACK HAMILTON

Tax Year: 2019

Owner's Contention: Chicken Houses \$475,000, Litter Shed \$20,000, Remaining Structures \$70,000 and Land \$539,350

Owner's Total Asserted Value: \$1,104,350

Recap of Return and Board of Assessor's decision on April 24, 2019 for Map/Parcel 21-50:

1. This property was returned by the property owner earlier this year and visited on April 3, 2019.
2. The owner's asserted return value was \$301,184 total for 539.35 acres, 4 mega chicken house broilers with dimensions of 66x600 (39,600 sq. ft. each), 25 accessory buildings and 4 houses.
3. The owner requests land at \$500 per acre compared to adjoining parcel 21-59-C purchased at \$500 per acre.
 - Map/parcel 21-59-C was purchased from the Internal Revenue Service as an unqualified sale.
 - The subject Map/parcel 21-50 was purchased in 2018 by Mr. Brewer at approximately \$2,000.66 per acre.
4. The owner returned a \$0 value for poultry houses and all accessory buildings due to his understanding it was explained to him according to O.C.G.A. 47-5-7.4 at a meeting at the State Capital these buildings are exempt.

- According to extensive research and verification of applying value to accessory buildings and chicken houses per O.C.G.A. 47-5-7.4, these buildings are not exempt but however included in the covenant value for farmers that have entered into the 10 year contract and are receiving a tax break on their farm land.

- For example this particular property breakdown without the covenant is:

- Total fair market value \$1,797,439 x 40% = \$718,976 assessed value x .02757 millage rate

- The total fair market value is \$1,797,439; the total covenant value is \$1,368,735

- The land (except 2 acres per house), poultry houses and farm use buildings are included in the total covenant value \$1,368,735 which is then reduced again to the assessed value x40%

- According to GA Code, the remaining residential improvements are not included in the covenant value.

5. The property was visited and necessary adjustments were made for a decrease in value from \$1,812,790 to \$1,796,731, a decrease of \$16,059. There was then a county-wide increase for tax year 2019 for a total fair market value of \$1,797,439.

- Two certified appraisers for the assessor's office reviewed this entire property on April 3, 2019. The review included all the buildings and land. Adjustments made by checking dimensions, grade and construction type and condition of all the accessory buildings. The Board of Assessor's approved these updates and adjustments per Board decision in Board minutes April 24, 2019. These updates are considered accurate and complete for tax year 2019.

Poultry House Study:

1. An extensive study conducted by all appraisers, chief appraiser and assistant chief appraiser began in August, 2018 to arrive at a fair and uniform price per sq. ft. for poultry houses of different types.

- The research included the direction of the Department of Revenue, Attorneys and the input of the Attorney General and in accordance with O.C.G.A. 48-5-7.4.

2. The study carried on through January 30, 2019 until the Board of Assessor's had reviewed each stage in the market analysis, contractors reports on cost to build, other counties and a poultry house study from the University of Georgia was included in the reviews.

- While the surrounding county's input was considered; there are some that did not submit information due to conducting their own poultry house studies that are incomplete at this time.

- Their low price per sq. ft. values are being analyzed and are inconclusive until fully reviewed.

3. The Board of Assessor's final decision resulting in \$4.58 per sq. ft for broiler's like the subject property is recorded in detail in Board minutes dated 1/30/2019.

4. The \$4.58 base price per sq. ft. was set county wide in all property records with broilers to maintain uniformity for all property owners.

- There are poultry houses that are very old, inoperable or have a lower construction grade that have a lower price per sq. ft. based on these adjustments but the base price for everyone is \$4.58 per sq. ft.

Determination for this appeal:

1. This property is located off Sardis Church Rd, Lyerly GA and is currently under covenant with the land value at \$839,787, the houses at \$55,775 and the accessories including poultry houses at \$901,877.

2. The property owner is requesting \$3 per sq. ft, a total of \$475,000 for all 4 mega houses; a difference of \$249,923. ($475,000/4=118,750/39,600$ sq. ft. ea.= \$3 per sq. ft.)

- There are four 66x600 mega poultry houses that are broilers with enclosed walls on valued on record at \$724,923 or \$181,231 each. ($724,923/4=181,231/39,600$ sq. ft. ea.= \$4.58 per sq. ft.)

- They are 39,600 sq. ft. each for a price per sq. ft. of \$4.58 per the Board of Assessor's adopting the median price per sq. ft. as indicated in the poultry house study.

- Sales comparable – Property Map/Parcel 48-1-F located on Rocky Hollow Rd, Summerville had 2 mega poultry houses on 32.68 acres with a house and other accessories purchased by Jones-Nixon Farms, Deed Bk 657/399 for \$2,200,000. These mega houses are valued at \$4.58 per sq. ft. which

would be below the sales price per sq. ft. even if we doubled the land value, the megas would be at \$18 price per sq. ft. to comply with that sale.

- Also on record are other comparables with broiler mega houses valued at \$4.58 per sq. ft.

(Record cards and copy of deed available for Board's review)

3. The appellant's asserted value for litter bins is \$20,000 or approximately \$2.50 per sq. ft.

- Currently on record there's a 40x17 litter bin, 6800 sq. ft. valued at \$31,121 or \$4.58 per sq. ft.

- Also there are two 20x30 litter bins, 1200 sq. ft. for both valued at \$5,492 or \$4.58 per sq. ft.

4. The appellant's asserted value for all remaining accessory buildings is \$70,000.

- The total fair market value for accessories excluding the poultry houses and including litter bins is \$176,945.

- The fair market values vary per building depending on the type, condition, depreciation and grade.

- There are 25 accessories buildings on the property and 19 are included in the covenant value.

- The grain bins have a \$0 value, a pre-fab metal utility building and 3 implements sheds valued \$0.

- The hay barn/ pole sheds that are 100 grade/98 physical are recorded at \$3.60 per sq. ft.

- A 90 grade/76 physical hay barn/pole shed is recorded at \$2.51 per sq. ft., an 80 grade/60 physical at \$1.76 and a 70 grade/60 physical at \$1.54 per sq. ft.

- The 100 grade/98 physical implement sheds are \$3.14 per sq. ft. each, the 50 grade is \$2.69, the 60 grade/60 physical is \$1.97 per sq. ft. and three are valued \$0.

- The 100 grade/98 physical equipment building is valued at \$5.35 per sq. ft., an unfinished utility building 70 grade/70 physical is \$6 per sq. ft., and the 100 grade canopy is \$2.53 per sq. ft.

- There is a 80 grade/70 physical barn with no loft valued at \$7.13 per sq. ft. and a 100 grade/98 physical farm shop valued at \$11.79 per sq. ft.

- A county-wide base price per sq. ft. for each type of accessory building has been set to maintain uniformity then adjustments are made according to depreciation, etc.

- Photos of all subject's buildings are available for the Board's review. Also available for the Board's review are the record cards and photos of comparables.

5. The appellant's asserted value for 539.35 acres is \$539,350 or \$1,000 per acre for the land.

- Covenant tables are set by the State of Georgia and since this property is under the covenant; the covenant value for the land is \$469,023, approximately \$869.61 per acre which is lower than the owner's asserted value.

- The fair market value recorded for the land is \$839,787; approximately \$1,557 per acre is within range of sales and below the median of \$2,379.

- Available for the Board's review are large acre 2018 qualified sales that are comparable to the subject property with a median sales price per acre of \$2,379.

Recommendation: Suggesting the total fair market value remain as notified at \$1,797,439 for tax year 2019 in accordance with the following:

1. The Board's adoption of base set prices county-wide for all poultry houses and accessory buildings.
2. The poultry houses are in line with comparables and below value according to comparable sale.
3. All accessory buildings are in line with each type building's county wide base value price per sq. ft.
4. The land is valued at the lower end of the median price per sq. ft. of sales analysis.

Reviewers: Wanda Brown and Randy Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

d. Owner: Brewer, Jack Hamilton

Tax Year: 2019

Map/ Parcel: 40-114

Appraiser notes: This property is located off Hamp Brewer Circle near Lyerly. The property was visited for appeal purposes on 7/15/19. The 2019 tax value is \$192,709.

Owner's Contention: Majority of land is in flood plain. House is not in good shape.

Owners asserted value: \$123,200 (Land-\$103,200 House-\$20,000)

Determination:

1. A land equity study using 6 comparable's of similar acreage in the area indicates the subject's FMV per acre of \$1,897 is below the median value of \$2,071 and below the average value of \$2,014.
2. A sales comparison study of similar tracts indicates the subject's per acre tax value of \$1,897 is well below the median sales price per acre of \$2,674 and average of \$2,499.
3. The value of this land assigned by the state for conservation use is \$95,197 which is \$1,133 per acre. 84 acres are covered under the covenant. The remaining 2 acres underlying the house has a value of \$4,092. The average covenant value per acre of the entire parcel including accessories is \$1,115; which is below the owner's asserted value of \$1,200.
4. The covenant values of this land are assigned by the state using the 2019 conservation land tables. These tables take into consideration the soil types and productivity of the land. Although the majority of the land is in the flood plain it is well suited for local crops or pasture with proper management. Limitations for non-farm use are moderate. This information is available in the State of Georgia soil study reference book.
5. The home on this parcel is valued at \$28,821 with a grade of 80 and physical condition of 60. An equity study of 3 comparable 80 grade homes indicates the subject's per s.f. value of \$19.64 is below the comparable's median value of \$20.57 and average of \$20.49. The subject is slightly above the adjusted comparable value of \$19.04 per ft.
6. An appeal visit to the property indicates the homes grade of 80 and physical condition of 60 is accurate as applied by the standards used throughout the county. The implement shed found on property was found to be in very poor condition and adds no contributory value. The old poultry house recorded was discovered to be recorded on this parcel in error and is already recorded on the neighboring parcel. A 12x20 greenhouse was discovered on the property that was not recorded.

Recommendation: It is my recommendation to make necessary adjustments to the accessories on the property by removing the poultry house, sound valuing the implement shed, and adding the greenhouse for 2019 tax value of \$192,567. A reduction of \$142.

Reviewer: Randall Espy & Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Map & Parcel: 37-47-C

Owner Name: LANIER, KINGSTON

Tax Year: 2019

Owner's Contention: Value of chicken houses, litter bins, equipment buildings should be \$3 per sq. ft. I believe they are over-valued by a good bit. I am being taxed so much it is making it hard to make a living for me and my family.

Determination:

1. This property is located at 3037 Mahan Rd, Summerville on 60.01 acres with a land value of \$108,642 and the accessory value at \$1,127,205 for a total fair market value of \$1,235,847.
2. The covenant value for accessories is \$1,127,205 and land \$55,412 for a total covenant value of \$1,182,617. ($1,182,617 \times 40\% =$ assessed value \$473,047)
3. The property owner is requesting \$3 per sq. ft, a total of \$712,800 for all 6 mega houses; a difference of \$523,047.
 - There are six 66x600 mega poultry houses built in 2016 that are broilers with enclosed walls valued at \$1,087,393 or \$181,233 each.
 - They are 39,600 sq. ft. each for a price per sq. ft. of \$4.58 per the Board of Assessor's adopting the median price per sq. ft. as indicated in the poultry house study.

Poultry House Study:

1. An extensive study conducted by all appraisers, chief appraiser and assistant chief appraiser began in August, 2018 to arrive at a fair and uniform price per sq. ft. for poultry houses of different types.
 - The research included the direction of the Department of Revenue, Attorneys and the input of the Attorney General and in accordance with O.C.G.A. 48-5-7.4.
2. The study carried on through January 30, 2019 until the Board of Assessor's had reviewed each stage in the market analysis, contractors reports on cost to build, other counties and a poultry house study from the University of Georgia was included in the reviews.
 - While the surrounding county's input was considered; there are some that did not submit information due to conducting their own poultry house studies that are incomplete at this time.
 - Their low price per sq. ft. values are being analyzed and are inconclusive until fully reviewed.
3. The Board of Assessor's final decision resulting in \$4.58 per sq. ft for broiler's like the subject property is recorded in detail in Board minutes dated 1/30/2019.
4. The \$4.58 base price per sq. ft. was set county wide in all property records with broilers to maintain uniformity for all property owners.
 - There are poultry houses that are very old, inoperable or have a lower construction grade that have a lower price per sq. ft. based on these adjustments but the base price for everyone is \$4.58 per sq. ft.

• Sales comparable – Property Map/Parcel 48-1-F located on Rocky Hollow Rd, Summerville had 2 mega poultry houses on 32.68 acres with a house and other accessories purchased by Jones-Nixon Farms, Deed Bk 657/399 for \$2,200,000. These mega houses are valued at \$4.58 per sq. ft. Which would be below the sales price per sq. ft. even if we doubled the land value, the megas would be at \$18 price per sq. ft. to comply with that sale.

• Also on record are other comparables with broiler mega houses valued at \$4.58 per sq. ft.
(Record cards and copy of deed available for Board's review)

5. A county-wide base price per sq. ft. for each type of accessory building has been set to maintain uniformity then adjustments are made according to depreciation, etc.
Subject's accessories listed below are all included in the covenant value of \$1,118,617:
 - Equipment building 30x40, 100 grd/98 physical, total fair market value at \$17,840 or \$14.86 per sq. ft.
 - Grain handling system with a total fair market value at \$0
 - Litter bin 20x40, 100 grd/98 physical, total fair market value at \$3,661 or \$4.58 per sq. ft.
 - Litter bin 40x100, 100 grd/98 physical, total fair market value at \$18,306 or \$4.58 per sq. ft.
 - 6 Poultry house broilers 66x600, 100 grd/98 physical, total fair market value at \$1,087,398 or \$4.58 per sq. ft.
 - Pump house 12x12 with a total fair market value at \$0
 - Upon the property visit on 7/15/2019 per appeal, there were two 20x40 litter bins and 40x240 middle litter bin discovered not to be on record.

• Photos of all subject's buildings are available for the Board's review. Also available for the Board's review are the record cards and photos of comparables.

Recommendation: Suggesting adding new accessories to 2020 tax records and leaving the total fair market value at \$1,235,847 as notified for tax year 2019 in accordance with the following:

1. The Board's adoption of base set prices county-wide for all poultry houses and accessory buildings.
2. The poultry houses are in line with comparables and below value according to comparable sale.
3. All accessory buildings are in line with each type building's county wide base value price per sq. ft.

Reviewers: Wanda Brown and Randy Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Owner: Parris, Franklin & Brandy

Tax Year: 2019

Map/ Parcel: 47B-92

Appraiser notes: This home is located at 169 Oak Hill Drive in Trion. The current TFMV for 2019 is \$120,319. An appeal visit was made to the property on 7/8/19.

Owner's Contention: No construction or add-ons in several years. Didn't understand the drastic jump in value; other than the price I paid. I realize I overpaid for the property but it was the place we wanted.

Owners asserted value: \$80,000

Determination:

1. A visit was made on 5/13/18 for a sales visit. Corrections to the sketch were made for an addition and enclosed porch that were not previously recorded. The heat system was corrected to CH/AC. A utility building and above ground pool were added to the record. These changes reflected a TFMV of \$85,296.
2. Adjustments were made to record after corrections for sales visit which reflect the current 2019 TFMV of \$120,319. These adjustments were made in order to bring value in line with sales ratio requirements. They included a grade and physical adjustment. It is my opinion that these changes were inapplicable and may require that the sale be listed as not qualifying due to the inflated sale price.
3. Sales study using 12 sales in the area from 2017 and 2018 indicates the subject's per s.f. value of \$68 is slightly below the median sales price of \$69 per s.f. and slightly above the average sales price of \$65 per s.f. The results of this study indicate the value of this home is in line with sales of other 100 grade homes in the area.
4. A building equity study using 5 comparable 100 grade homes in the area indicates the subject's per s.f. value of \$68.07 is well above the median value of \$41.05 and average of \$41.44. The non overridden value assigned by wingap is \$45.79 per s.f. The value per s.f. of the adjusted comparable is \$51.24.
5. A land study indicates the subject's per acre value of \$4,702 is slightly below the median of \$4,717 and below the average of \$5,016.

Recommendation: It is my recommendation to apply a value of \$45.79 per s.f. to this home in order to maintain uniformity with neighboring home of the same grade. This change would give a TFMV of \$85,296. I understand the current override value is in line with sales and may be justified per this method.

Reviewer: Randall Espy & Noah Meadows

Motion to set value at 111,927:
Motion: Mrs. Brady
Second: Mr. Pauley
Vote: All that were present voted in favor

g. Owner: Younce, John & Tracey
Tax Year: 2019
Map/ Parcel: M02-15

Appraiser notes: This home was built in 1957 and is located on Edison Street in Menlo. The current TFMV is \$165,000. An appeal visit was made on 7/9/19.

Owner's Contention:

This letter is a formal appeal of the property tax assessment of Parcel Number 00M0200000015 to be reduced.

The tax assessment on our house doubled from last year, and we feel this is excessive.

The price we paid for our house included all appliances, every room furnished, two bedrooms with furniture valued at about \$3000 each, one bedroom furniture valued at about \$1000, Living room set valued at about \$1500, two televisions valued at about \$300, washer and dryer valued at about \$1000, stove and refrigerator valued at about \$1800, a lawn tractor valued at about \$3000, and a 5x10 utility trailer valued at about \$800. For a total of around \$14,400. Making what we paid for the house about 150,600.

The houses near ours, are assessed much lower than ours. Parcel Number 00M0200000014 for 2018 was assessed at \$98,679, while ours Parcel Number 00M0200000015 was assessed at \$81,675. Parcel Number 00M0200000004 was assessed at \$105,601. Parcel Number 00M0200000017 was assessed at \$96,516. All of these houses would sale for more than ours.

We also found that the foundation is cracked, and leaning out, that we didn't see when we bought the house, that is going to cost over \$10,000 to fix.

We respectfully request that our house be assessed with similar values of the houses near ours, and the furnishings, and needed repairs be taken into account also.

Thank You,
John & Tracey Younce

Owners asserted value: \$90,000

Determination:

1. The home is currently graded at 120 and has a physical of 81% which was set at a desk review. An appeal visit on 7/9/19 and consultation with fellow appraisers indicates the grade of home should be a 110 with a physical condition of 85%. It was noted at time of inspection that there is some cracking and shifting of the foundation. It was also noted that some adjustments were necessary to the grade and physical condition of the accessories.
2. A sales study of 100 grade homes indicates subject's tax value per s.f. of \$33 is well below the median of \$48 and well below the average of \$42. This study was completed to compare homes with a 100 grade due to the grade of subject at time of sale.
3. A sales study of 110 grade homes indicates the subject's per s.f. value of \$40 is well below the median sales price of \$84 per s.f. and below the average of \$87. This study was

completed to compare homes with a 110 grade due to the necessary grade change found during appeal visit.

4. A study of all 110 grade homes in the county indicates a median value of \$51 per s.f.
5. An equity study of homes with an average grade of 105.8 indicates the subject's per s.f. value of \$40.44 is slightly above the median per s.f. value of \$37.97 by \$2.47 and below the average of \$41.07. The subject's value of \$40.44 is below the adjusted comparable's value of \$45.70.
6. A land study using 5 comparable's of similar acreage in the area indicates the subject's per acre value of \$1,300 is below the median value of \$1,700 per acre and below the average of \$2,811.
7. The 2018 assessment of the subject did not include the pool or pool deck. 2019 appeal inspection indicates the following adjustments to the accessories: utb-grade 60/phys 90, lean to-grade 80/phys 90, imp shed floor or walls-grade 80/phys 90, and imp shed floor walls and roof-grade 90/phys 90.

Recommendation: It is my recommendation to set the per s.f. value of this home to \$50.95 and make adjustments to accessories as found during field inspection. This change gives the home a value of \$111,176 and accessories a value of \$19,630. The final TFMV will be approximately \$135,695 for a reduction of \$29,305.

Reviewer: Randall Espy

Motion to set value at \$150,695:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

h. MAP / PARCEL: 83-46A

PROPERTY OWNER: Howard Keith Wilson

TAX YEAR: 2019

VALUE ASSERTION: 0

OWNER'S CONTENTION: See letter in file

APPRAISER'S NOTE: Property is oddly shaped and has creek that is boundary line on west side off of East Armuchee Road.

DETERMINATION:

1. Property is located on East Armuchee Road and has 5.20 acre with good access. The land value is \$32,448 for a value per acre of \$6,240.
2. Neighborhood comps used have a average acreage of 3.76. The average land value is \$22,283 for a price per acre of \$6,018.
3. Sales comps used have a average acreage of 5.38 and a average land value of \$16,236 for a average price per acre of \$3,040. Sales comps have a average sale price of \$17,000 for a average sales price of \$3,171. This sales com study had only three sales that were close in acreage. Overall sales comp study of small acreage shows a average acreage of 10.27 acres with a average land value of \$30,711 for a value per acre of \$2,985. These sales are between the years of 201- 2018.
4. While looking at sales and neighborhood comps I looked at soil type values per acre and determined that the total value of soil types and acreage would be \$12,196 multiplied by access factor of 2.60 give a total value of \$31,710. This is a value per acre of \$6,098.

RECOMMENDATION: It is recommended to set the average per acre at \$6,098 which would make the total fair market at \$31,710.

REVIEWER: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

i. MAP / PARCEL: 38-106-T11

PROPERTY OWNER: William John Wooten

TAX YEAR: 2019

VALUE ASSERTION: \$0

OWNER'S CONTENTION: I William Wooten am writing you this letter to say my property is not worth what ya'll have it valued for if you could please revalue it I would greatly appreciate it.

APPRAISER'S NOTE: Soil types used on this land for comparison to sales.

DETERMINATION:

1. Property is located on Mahan Road and has 1.63 acres with good access. The land value is \$15000 for a value per acre of \$9,202.
2. Neighborhood comps used have a average acreage of 1.44. The average land value is \$12,293 for a price per acre of \$8,594.
3. Sales comps used have a average acreage of 1.29 and a average land value of \$5,985 for a average price per acre of \$6,637 and a median sales price per acre of \$6,000.
4. I looked at soil type values per acre and determined that the total value of the soil type and acreage would be \$992 multiplied by 9.86 access factor would give a total fair market value of \$9,780 and a value per acre of \$6,000

RECOMMENDATION: It is recommended to set the total fair market at \$9,780 for a value per acre of \$6,000 in line with sales.

REVIEWER: Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

j. MAP / PARCEL: 37-79

PROPERTY OWNER: William John Wooten

TAX YEAR: 2019

VALUE ASSERTION: \$0

OWNER'S CONTENTION: I William Wooten am writing you this letter to say my property is not worth what ya'll have it valued for if you could please revalue it I would greatly appreciate it.

APPRAISER'S NOTE: Sales comps used are in folder with sales from 0 to 4.85 acres. It appears that the sales price per acre changes from 5 acres and more. 5 acres and less show a average of about \$5,886 per acre.

DETERMINATION:

1. Property is located on Dupree Road and has 5.05 acres with good access. The land value is \$30,226 for a value per acre of \$5,985.
2. Neighborhood comps used have a average acreage of 5.07. The average land value is \$30,314 for a price per acre of \$5,985.
3. 56 Sales comps used (see in folder) have a average acreage of 1.94 and a average land value of \$11,410 for a average price per acre of \$5,886.

RECOMMENDATION: It is recommended to leave fair market value at \$30,226.

REVIEWER: Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

k. Owner: Storey Jacqueline

Tax Year: 2019

Map/ Parcel: 75-23-B

Owner's Contention: I would like to appeal the assessment total for the estate of Jacqueline Storey (account Number 6099) using the County Board of Equalization appeal method. My brother, Kenneth Storey, and I are executors for the estate, and in settling the estate we had a professional appraisal of the property at Land Lot 258. The value appraisal of this land and house was shown as approximately \$30,000. The house is beyond repair and has no value. I have enclosed a copy of the appraisal done by William J Carlton.

Owners asserted value: \$30,000

Determination:

1. The subject property is 4.97 acres located on 284 Highway 27 and has an improvement value of \$16,915 and a land value of \$29,995 for a total fair market value of \$46,910.
2. On 12/10/2014 the BOA approved to sound value the house to \$5.00 per square foot.
3. According to the land site comments of the appraisal the dwelling is uninhabitable and has extensive roof and foundation damage. The dwelling has been abandoned and vacant for the past fifteen to twenty years according to family members. The doors of the house are open and the roof has collapsed in several places and the interior floors have rotted and collapsed in several places. The subject's interior has water damage and moisture issues in the ceiling, walls, and flooring. Therefore this dwelling uninhabitable and considered to be unsafe to be occupied. Due to the extensive damage to this dwelling no value has been given for the purpose of this report.

Recommendation: Sound value the residential improvement to \$0 according to the appraisal submitted with the appeal which would leave only a land value of \$29,995 altering the total fair market value to \$29,995.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

I. Owner: Bartnick Jon Gearing Sr.

Tax Year: 2019

Map/ Parcel: 80-1

Owner's Contention: Reason for \$500 increase in taxes in last two years. \$200 in 2018 & indicated \$300 increase in 2019.

Owners asserted value: \$300,000

Determination:

1. The subject property is 82.42 acres located on 3888 Farmersville Road and has an improvement value of \$109,013, an accessory value of \$46,050, a land value of \$218,023 for a total fair market value of \$373,086.
2. A field visit was done on 7/10/19 and it was discovered:
 - A. The residential improvement has a 0.91 physical override. This override was removed and an effective year was assigned to put a correct physical on the house.
 - B. The residential improvement sketch was incorrect. There is an 8x18 area at the rear of the house that is actually an addition over an open porch.
 - C. Due to the sketch being incorrect the basement area square foot was incorrect and was adjusted.
 - D. A 16x36 barn or stable no loft and a 24x36 barn low cost were combined and correctly labeled a hay barn pole shed.
 - E. A barn low cost was corrected to a hay barn pole shed and given dimensions, grade, and a physical to calculate a fair market value.
 - F. A 16x25 implement shed floor or walls and roof were given a correct grade and physical.
3. The neighbor study shows a median of \$59 value per square foot and an average of \$58 value per square foot. The subject property is at \$65 value per square foot. After adjustments to residential improvement the value per square foot goes up to \$69.
4. The sales study shows a median of \$62 value per square foot and an average of \$67 value per square foot. The subject property is at \$65 value per square foot. After adjustments to the residential improvement the value per square foot goes up to \$69.
5. The main reason for Mr. Bartnick's appeal was to be given an explanation as to why his tax bill increased when only an accessory had been added on 5/10/17 that would have only added a small amount to his overall tax bill. The reason for the increase was due to the CUVA value and exempt amount being incorrect. The accessory buildings that are supposed to be included in the CUVA value were not and they had override values on them. This was corrected for 2018 and 2019 years.

Recommendation: Make the above corrections to the residential improvement as well as accessories and correctly applying those accessory building values used for agricultural purposes to the CUVA. These corrections would adjust the improvement value to \$106,466, the accessory value to \$37,605 and the land would stay the same at \$218,023 for a total fair market value of \$362,094.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

m. Owner: Subligna Baptist Church Inc.

Tax Year: 2019

Map/ Parcel: 83A-30

Owner's Contention: Roof falling in.

Owners asserted value: \$9,000

Determination:

1. The subject property is 0.30 acres located on 110 Begonia Drive and has an improvement value of \$15,364, land value of \$1,200, for a total fair market value of \$16,564.
2. A field visit was done on 7/10/2019 and it was discovered:
 - A. The improvement was found in very poor condition.
 - B. The improvement has some fire damage in the living room.
 - C. Roof construction is very poor; however we did not discover any holes in the roof as far as we could see inside.

Recommendation: Setting the improvement value close to \$5 per square foot which would alter the fair market value to \$4,869. Leaving the value at \$1,200 would adjust the total fair market value to \$6,069.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

n. Owner: Roy Linda

Tax Year: 2019

Map/ Parcel: 51-39

Owner's Contention: House is in poor condition, roof needs replacing, windows need replacing, cracks in exterior wall, cant access under house due to it being built to close to the ground, garage roof and back wall needs to be replaced, water enters garage when it rains, land value per acre is too high.

Owners asserted value: \$70,000

Determination:

1. The subject property is 2 acres located on 1328 Lick Skillet Road and has a an improvement value of \$70,111, accessory value of \$11,401 and a land value of \$9,240 for total fair market value of \$90,752.
2. A field visit was done on 7/15/2019 and the following was discovered:
 - A. The residential improvement was built in 1972 and is recorded as a 110 grade but is more in line with 105 grade houses. The house currently has a 0.86 physical depreciation assigned to it.
 - B. The dimensions of the residential improvement sketch were incorrect and the house was correctly measured.
 - C. The residential improvement has central heat and air instead of radiant.
 - D. The roof and windows are in poor condition and do need to be replaced.

- E. Cracks in the exterior wall were found on the left side of the house. One crack ran from the fascia board all the way down through a window and to the foundation.
- F. A physical depreciation of 0.86 is too high for the issues listed above, especially for the roofs condition. The physical depreciation was lowered to 0.70 by adjusting the effective year of the house due to its condition.
- G. The 24x30 garage was changed to a low cost garage due to there being no sheathing in the construction. A functional obsolescence of 0.80 was given to this structure due to being built poorly.
- H. The roof of the garage is in the same condition as the house and physical depreciation of 0.70 was given to this structure due to its poor condition. The issue of water entering the garage has been addressed and fixed.
- 3. The neighborhood study shows a median of \$49 value per square foot and average of \$49 value per square foot. The subject is currently at \$54 value per square foot, after adjustments it would drop to \$41 value per square foot below the median and average.
- 4. A sales study of 110 grade houses was done and shows a median of \$55 value per square foot and average of \$48 value per square foot. The subject is currently at \$54 value per square foot, after adjustments it would drop to \$41 value per square foot below the median and average.
- 5. The land sales study of recent 1 to 2 acres shows an average of \$4,416 value per acre. The subject land value is a little higher at \$4,620 value per acre. The soil type on this property is poor.

Recommendation: Making the above corrections and adjustments would alter the residential improvement value to \$62,300, the accessory value to \$5,201, and the land value at \$8,800 (\$4,400 an acre) would change to total fair market value to \$76,301.

Reviewer: Bryn Hutchins

Motion to set physical at .78 with a value of \$83,421:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

VII: COVENANTS

a. COVENANTS IN LIEU OF APPEAL

NAME	MAP & PARCEL	ACRES	CUVA ACRES
WARREN MICHAEL	60-8-B	73.5	71.5
HALL DAVID & TERESIA	29-26-B	16.41	14.41
ALLISON JAMES	59--52	40	40
MITCHELL WILLIAM	72-13	160	160
MITCHELL WILLIAM	72-14	158.99	158.99
SANFORD JOSEPH & SHELIA	16-3-A	56.08	54.08

Requesting approval for covenants listed above:

Reviewer: BRANDY HAWKINS

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

VIII: FINAL DIGEST NUMBERS

a. 2019 FINAL DIGEST NUMBERS WITH 2018 COMPARISON

Summary:

- 1. The countywide \$402,374,716.
- 2. The School final \$358,598,422.

**ON HOLD - PENDING UPDATED
NUMBERS AFTER APPEAL
CHANGES**

from last year's net of
ast year's net of

Recommendation:

- 1. Requesting approval for the countywide final numbers of **\$411,320,889** for tax year 2019.
- 2. Requesting approval for the county school final numbers of **\$362,423,823** for tax year 2019.

Reviewer: Nancy Edgeman

Requested approval for all appeal items on the agenda be entered and new numbers approved via email. New numbers will be on the agenda for next week for minutes.

Motion to approve the final digest numbers via email:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

IX: INVOICES

a. Schneider Geospatial (qpublic) – Inv # 4636 Due date July 31, 2019 Amount \$603.33

b. Data Cloud Solutions (Mobile Assessor) – Invoice # I190319515 Due upon receipt Amount \$3,885

BOA reviewed, approved, & signed

Nancy Edgeman informed the Board she will be working on the budget and the digest for the next few weeks.

The BOA discussed personnel issues and policy.

Meeting Adjourned at 11:30pm

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



Chattooga County
Board of Tax Assessors
Meeting of July 17, 2019