

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 24, 2019

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**Attending:**  
Richard L. Richter – Present  
Doug L. Wilson, Chairman – Present  
Betty Brady – Present  
Randy Pauley – **Absent**  
Nancy Edgeman – Present  
Kenny Ledford – Present

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Meeting called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 17, 2019  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**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 - 5  
Cases Settled – 1  
Hearings Scheduled –3  
Pending cases –5

**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: 70**  
**Total appeals reviewed Board: 19**  
**Pending appeals: 36**  
**Closed: 34**

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

**BOA acknowledged**

## **VI: APPEALS**

**a. Map & Parcel: 37-27**

**Owner Name: LANIER, BRYAN & KERRIE**

**Tax Year: 2019**

**Owner's Contention:** Appealing poultry houses, equipment buildings, litter bins and farm shop at approximately \$3 per sq. ft. Original value at time of construction and consideration of depreciation makes these values too high.

### **Determination:**

1. This property is located at 4472 Mahan Rd, Summerville on 56.87 acres with a land value of \$115,632 and the accessory value at \$783,010 and improvement value of \$139,214 for a total fair market value of \$1,037,856.

2. The property owner is requesting \$3 per sq. ft, a total of \$475,200 for all 4 mega houses; a difference of \$249,732.

- There are four 66x600 mega poultry houses, total sq. ft. 158,400 built in 2015 that are broilers with enclosed walls valued at \$724,932 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.

- 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. 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.

- Below are dimensions and values of subject's accessories all included in the covenant value:

Barn w/loft & stalls – 32x28 – 896 sq. ft. 1900 year - \$1190 – \$1.33 per sq. ft.

Equipment Building – 24x30 – 720 sq. ft. – 2015 year - \$9,205 -- \$12.78 per sq. ft.

Grain Bins – always on record with \$0 value

Hay Barn/Pole shed – 40x40 – 1600 sq. ft. – 2000 year - \$4,949 -- \$3.09 per sq. ft.

Lean-To – One valued at \$0 – the 11x20 – 220 sq. ft. -2000 - \$606 --\$2.75 per sq. ft.

Litter Bin 2 bins – 20x30 ea – tot 1200 sq. ft. – 2000 year - \$5,492 -- \$4.58 per sq. ft.

Litter Bin – 40x170 – 6800 sq. ft- 2000 year - \$31,121 - \$4.58 per sq. ft.

Poultry Hse 4 megas 66x600 ea – tot 158,400 sq. ft. – 2015 year - \$724,932 -- \$4.58 per sq. ft.

Farm Shop – 16x20 – 320 sq. ft. – 2015 year - \$3,244 - \$10.14 per sq. ft.

Utility Building – 11x20 – 220 sq. ft. – 2000 year - \$2,271 - \$10.32 per sq. ft.

- During inspection of property on July 15, 2019 for the appeal a .86 functional obsolescence on the lean-to's, farm shop, utility building, hay barn and equip building was discovered and is not uniform with comparables and should be removed as part of the on-going effort to update records and maintain uniformity.

- The 32x28 barn is of no value and should be sound valued to \$0.
- 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 the corrections to accessories listed above a difference of \$2,113 and leave poultry houses and accessory's price per sq. ft. in line with comparables for a total fair market value of \$1,039,969 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: Mrs. Brady**

**Second: Mr. Richter**

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

**b. Owner: Brewer, Jack Hamilton**

**Tax Year: 2019**

**Map/ Parcel: 21-30**

**Appraiser notes:** This property is located on Highway 114 near Holland-Chattoogaville Road. An appeal visit was made on 7/16/19.

**Owner's Contention:** Due to the steepness, terraces, and soil.

**Owners asserted value:** \$36,228 (approximately \$1,202 per acre)

**Determination:**

1. The value of this land assigned by the state for conservation use is \$26,309 which is \$871 per acre. All 30.19 acres are covered under the covenant. The covenant value of \$871 per acre is below the owner's asserted value of \$1,202.
2. 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. This information is available in the State of Georgia soil study reference book.
3. A soil study indicates this land is mostly well suited for farm use with proper management. Non-farm use limitations are moderate to severe. This land is currently under conservation covenant verifying its agricultural use.
4. A land equity study using 5 comparables of similar acreage in the area indicates the subject's per acre value of \$1,906 is below the median per acre value of \$2,019 and below the average of \$1,970. The subject's per acre value of \$1,906 is within the range of comparable values which is \$1,764 to \$2,161.
5. A land sales study using 6 comparables of similar acreage indicates that the subject's per acre value of \$1,906 is significantly below the median per acre sales price of \$2,782 and below the average of \$2,811.

**Recommendation:** I recommend no changes to the 2019 TFMV for this parcel

**Reviewers:** Randall Espy & Wanda Brown

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Richter**

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

**c. Owner: Brewer, Jack Hamilton**  
**Tax Year: 2019**  
**Map/ Parcel: 21-59-C**

**Appraiser notes:** This property is located on Sardis Church Road near Gaylor Road and was visited on 7/16/19.

**Owner's Contention:** It is cut over, very steep, and sloping.

**Owners asserted value:** \$45,600 (\$800 per acre)

**Determination:**

1. The value of this land assigned by the state for conservation use is \$36,287 which is \$636 per acre. All 57 acres are covered under the covenant. The covenant value of \$636 per acre is below the owner's asserted value of \$800.
2. 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. This information is available in the State of Georgia soil study reference book.
3. A review of soil types indicates this parcel is mostly suitable for woodlands. This property looks to have been logged recently but is reverting back to pines. Google earth shows timber was harvested between 9/2009 and 12/2010.
4. An equity study using 6 comparables of similar acreage in the area indicates the subject's per acre value of \$1,764 is below but near to the median of \$1,821 and almost equal to the average of \$1,765.
5. A land study using 5 comparables of similar acreage sold from 2016 to 2018 indicates the subject's per acre value of \$1,764 is below the median sale price of \$1,968 per acre and below the average of \$2,124.

**Recommendation:** I recommend no changes to the 2019 TFMV for this parcel.

**Reviewers:** Randall Espy & Wanda Brown

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Richter**

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

**d. Owner: Brewer, Jack Hamilton**  
**Tax Year: 2019**  
**Map/ Parcel: 30-37**

**Appraiser notes:** This 36 acre property is unimproved and located off of Foster Street in Lyerly. An appeal visit was made on 7/16/19.

**Owner's Contention:** Most of property is in flood plain.

**Owners asserted value:** \$43,200 (\$1,200 per acre)

**Determination:**

1. The value of this land assigned by the state for conservation use is \$42,336 which is \$1,176 per acre. All 36 acres are covered under the covenant. The covenant value of \$1,176 per acre is below the owner's asserted value of \$1,200.
2. 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 (20.8 acres of 36) of the land is in the flood plain it is well suited for local crops or pasture with proper management. Limitations of the soils on this parcel that are prone to flooding for non-farm use are moderate to severe. This information is available in the State of Georgia soil study reference book.

3. A sales comparison using 5 sales of similar acreage from 2017 and 2018 indicates the subject's value per acre of \$1,999 is below the median sale price per acre of \$2,736 and average of \$2,686.
4. A land equity study using 6 comparables of similar acreage in the area indicates the subject's per acre value of \$1,999 is slightly above the median per acre value of \$1,912 and above the average of \$1,954. The subject's per acre value of \$1,999 is within the range of comparable values which is \$1,888 to \$2,161.
5. An old poultry house was discovered on property. This building is in extremely poor condition and adds no contributory value.

**Recommendation:** I recommend no changes to the 2019 TFMV for this property. I do recommend adding the old poultry house at sound value of \$0.

**Reviewer:** Randall Espy & Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**e. Map & Parcel:** 44-26-B

**Owner Name:** WALRAN ENTERPRISES

**Tax Year:** 2019

**Owner's Contention:** Every building to be valued at \$3 per sq. ft.

Owner's Asserted Value: \$1,173,389

**Determination:**

1. This property is located at 13535 Highway 100, at near Floyd County line on 84.82 acres with a land value of \$135,989 and the accessory value at \$1,593,382 for a total fair market value of \$1,729,371.
2. All land and buildings are under the covenant value of \$1,671,345 (x40%=assessed val \$668,538)
3. The property owner is requesting \$3 per sq. ft, a total of \$950,400 for all 8 mega houses; a difference of \$499,464.
  - There are eight 66x600 mega poultry houses built in 2015 that are broilers with enclosed walls valued at \$1,449,864 or \$181,233 each. ( $1,449,864 / 316,800 \text{ sq. ft.} = \$4.58 \text{ per sq. ft.}$ )
  - 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.

**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 \$1,593,382:**

- 2 Equipment bldgs 12x20 – total 480 sq. ft. – 2015 year – \$7,136/480 sq. ft.=\$14.87 per sq.ft.
- 8 Grain handling systems all are \$0 value on record
- Litter bin 80x130 – total 10,400 sq. ft.– 2015 year – \$47,597/10,400 sq. ft.=\$4.58 per sq. ft.
- Litter bin 40x130 – total 5200 sq. ft. – 2015 year – \$23,798/5200 sq. ft.=\$4.58 per sq. ft.
- 2 Litter bins 20x40 – total 1600 sq. ft. – 2000 year - \$7,322/1600 sq. ft.=\$4.58 per sq. ft.
- Litter bin 40x315 – total 12,600 sq. ft. – 2018 year - \$57,665/12,600 sq. ft.=\$4.58 per sq. ft.
- 8 Poultry Hse Broilers 66x600 – total 316,800 sq. ft. – 2015 year - \$1,449,864/316,800 sq. ft.=\$4.58 per sq. ft.
- Upon the property visit on 7/15/2019 per appeal, there 2 more equipment buildings were discovered not to be on current record.
- The 80x130 litter bin should be divided into a 60x130, 20x70 litter bin and 20x60 farm shop.
- The subject's equipment buildings are not fully enclosed like comparables and should have a lower grade of about 85.
- 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 changing the grade of the equipment buildings to 85, updating records to reflect additions to accessories listed above for 2020.

Leave poultry houses and accessory's price per sq. ft. values uniform with comparables for a total fair market value of \$1,728,301 for 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. Richter

**Second:** Mrs. Brady

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

**f. Map & Parcel: 65-22**

**Owner Name:** Coley Two Farms

**Tax Year:** 2019

**Appraiser notes:** This property is located at 2160 Spring Creek Road near Trion. There are 6 poultry houses on 92.64 acres. The current TFMV is \$1,113,877. An appeal visit was made on 7/19/19.

**Owner's Contention:** Dimensions of poultry houses are incorrect. Poultry houses are over 10 years old and should have some value depreciation. The 40x80 implement shed should be classed as a litter bin (built as). The 16x20 equipment building should have same value as litter bin. It is actually built to

fewer specifications than a litter bin. The 8x16 equipment buildings are attached to and built with poultry house and should have same value. Appealing value of poultry houses, litter bins, and equipment buildings to \$3 per s.f.

**Owners asserted value:** \$745,081

**Determination:**

1. The property owner is requesting \$3 per sq. ft, a total of \$495,000 for all 6 poultry houses; a difference of \$328,788.

- Currently recorded there are six 60x500 poultry houses, total sq. ft. 180,000 built in 2008 that are broilers with enclosed walls valued at \$823,788 or \$137,298 each. The dimensions of these houses are incorrect and should be recorded as 55x500 for 165,000 sf.; valued at \$755,142 or \$125,857.
- They are each valued at 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)

2. The University of Georgia study states that poultry houses if maintained properly typically have a productive life of 30 to 40 years or more.

- These houses are over 10 years old and upon field inspection these poultry houses do show signs of physical deterioration.
- According to standard procedure; adjustments to accessory buildings for deterioration are applied by adjusting the physical condition. An adjustment to the physical condition of these poultry houses due to deterioration to .89 would be appropriate.

3. 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.

- Below are dimensions and values of subject's accessories all included in the covenant value:

Accessory porch -- 10x20 -- 200 sq. ft. -- 2018 year - \$2,101 -- \$10.50 per sq. ft.

Equipment Building -- 16x20 -- 320 sq. ft. -- 2018 year - \$4,757 -- \$14.86 per sq. ft.

Equipment Building -- 6 ea. 8x16 -- 128 sq. ft. -- 2018 year - \$11,418 -- \$14.86 per sq. ft.

Grain handling systems -- always on record with \$0 value

Implement shed -- 20x20 -- 400 sq. ft. -- 2018 year - \$3,011 -- \$7.52 per sq. ft.

Implement shed -- 40x80 -- 3200 sq. ft. -- 2018 year - \$24,084 -- \$7.52 per sq. ft.

Implement shed f or w -- 20x60 -- 1200 sq. ft. -- 2018 year - \$6,444 -- \$5.37 per sq. ft.

Litter Bin -- 40x80 -- 3200 sq. ft. -- 2018 year - \$14,645 -- \$4.58 per sq. ft.

Litter Bin -- 40x120 -- 4800 sq. ft. -- 2018 year - \$21,968 - \$4.58 per sq. ft.

Patio: concrete 10x14 -- 140 sq. ft. -- 2018 year - \$177 - \$1.26 per sq. ft.

Poultry House 6 ea 60x500 ea -- tot 180,000 sq. ft. -- 2008 year - \$823,788 -- \$4.58 per sq. ft.

Utility Building -- 20x70 -- 1400 sq. ft. -- 2018 year - \$25,684 - \$18.34 per sq. ft.

- Upon review of record and visit to property; the year built recorded for most of these accessories is incorrect and should be 2008 except for the 40x120 litter bin should be 2010 per google earth and the 40x80 should be 2014.

- The 40x80 implement shed was built as a litter bin and is used for litter at some times during the year although it may be used for some other purposes also.

- The six 8x16 equipment buildings are attached to the poultry house and are actually control rooms for the poultry house. These were added for the 2019 tax year and may have been done so in error. Other poultry houses throughout the county have these control rooms and they are not included on the record.

- The 16x20 equipment building recorded is used to house a generator for the poultry houses. The construction is similar to a utility building. All equipment buildings on poultry farms should be recorded as utility buildings. It should be noted that at least one poultry farm's buildings for their generators are currently classed as utility buildings. The subject's equipment or utility buildings are not fully enclosed like comparables and should have a lower grade of 85.
- 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 that an adjustment of .89 be applied to the poultry houses physical condition and correct the dimensions to 55x500, the 40x80 implement shed be classed as a litter bin, the 16x20 equipment building assigned a grade of 85, correct the year built for all accessories, and the 6 8x16 equipment buildings be removed from the record or sound valued to \$0. The 16x20 equipment building should be classed as a utility building for tax year 2020. The reclassification of equipment buildings as utility buildings should apply to all poultry operations for tax year 2020. These changes would give a 2019 TFMV of \$1,016,653; a reduction of \$97,224. The correction of the 16x20 equipment building for 2020 would give a 2020 TFMV of \$1,015,874.

**Reviewers:** Wanda Brown and Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

#### **g. Map & Parcel: 42-41**

**Owner Name: Christopher Watson & Kathy Watson**

**Tax Year: 2019**

**Owner's Contention:** I feel like the tax burden that has been placed on a 'Family Farm' will not allow us to sustain farming. I would like the depreciation of some of my houses to be taken into consideration as my farm has different aged buildings. It should be at \$518,020 instead of \$964,234 \$2.50 per sq. ft. for all buildings pertaining to poultry operation.

#### **Determination:**

1. This property is located at 1400 Starling Mill Rd, Lyerly area on 34.57 acres with a land value of \$67,837 and the accessory value at \$964,234 for a total fair market value of \$1,158,349.
2. The total covenant value of \$980,293. ( $980,293 \times 40\% =$  assessed value \$392,117)
3. The property owner is requesting \$2.50 per sq. ft, a total of \$518,020 for all 5 Mega houses; a difference of \$446,214 for the poultry houses.
  - There are five 66x600 mega poultry houses built between 2012-2017 according to Google maps and tax record research that are broilers with enclosed walls valued at \$906,165 or \$181,233 each.
  - According to studies and standard procedure, the poultry houses after 10 years with a standard life expectancy of 20 years with little maintenance. According to the University of Georgia study the life expectancy can be 30 to 40 years with proper maintenance.
  - The 2010-2011 maps show no poultry houses, the 2012 maps show three poultry houses and they were added to the 2013 tax records. The 2014 Google maps indicate a fourth house and one more under construction and these two were added to 2016 tax records with a year built 2012 which should be a year built no earlier than 2015 and none of them are over 10 years old.
  - 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.

6. Subject's accessories with the exception of the residential carport listed below are included in the covenant value of \$980,293:

- Unfinished utility building 14x16, 100 grd/98 physical, total fair market value of \$2,769 or \$12.36 per sq. ft.

- Unfinished utility building 16x30, 100 grd/98 physical, total fair market value at \$5,933 or \$12.36 per sq. ft.

- Grain handling system with a total fair market value at \$0

- Litter bin 40x165, 100 grd/98 physical, total fair market value at \$30,206 or \$4.58 per sq. ft.

- 5 Poultry house broilers 66x600, 100 grd/98 physical, total fair market value at \$906,165 or \$4.58 per sq. ft.

- Implement shed 12x22, 100 grd/98 physical, total fair market value at \$2,448 or \$9.27 per sq. ft.

- Implement shed 20x40, 100 grd/98 physical, total fair market value at \$4,611 or \$5.76 per sq. ft.

7. The following was discovered during the property visit on July 19, 2019 for the appeal:

- The 12x22 implement shed was moved off the hill to behind the house according to the property owner and is now used as a utility building.

- A 40x130 litter bin, year built 2019 to be added for tax year 2020

- All accessories for the subject that are not updated accordingly with the new data base need to be adjusted.

- The accessories listed as unfinished utility buildings are listed as equipment buildings on other poultry house owner's records. All poultry house equipment buildings should be listed as utility buildings according to research of prior records and these buildings being constructed to fewer specifications than litter bins.

- 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 updates to new data base values and making changes listed above in 2019 records and adding new accessories to 2020 tax records. Leave poultry houses and accessory's base price per sq ft values uniform with comparables for a total fair market value of \$1,158,547 for 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. Richter

**Second:** Mrs. Brady

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

**h. Map & Parcel: Personal Property Account #251**

**Owner Name:** Financial Pacific Leasing LLC

**Tax Year:** 2019

**Owner's Contention:** Copy of return dated 2/7/2019 sent with assessment notice requesting a correction in value for a disposal for tax year 2019.

**Determination:**

1. The copy sent to us dated February 7, 2019 was mailed along with the owner's assessment notice on June 18, 2019 requesting we correct records to reflect a leased equipment item as a disposal for 2019.
2. The copy was received with no written signature like the returns in prior years, therefore does not appear to have been originally mailed before the April 1, 2019 deadline.
3. We sent an appeal form and emailed the owner's agent/tax manager informing him that we received the copy with a request to correct value based on a disposal for Traci's Tanning Studio but that we never received an original return for 2019 before the April 1<sup>st</sup> deadline. Also the last return received for this account was for tax year 2018 with no disposals.
  - We then received the same un-signed copy of a return through email and no appeal form.
4. We emailed the owner's agent/tax manager informing him of the process of returns received before the deadline as follows:
  - We stamp received on each return as they come in and enter them into a return log and enter the date received into the property record data base. The return log and a report of returns entered received in the data base are then compared and all accounts without a received date are manually pulled and reviewed.
  - At this time this return is considered a late return and according to the Board of Assessors policies and procedures, no disposals are allowed for late filing.
  - We have researched each personal property file to attempt to locate an original return form stamped before April 1, 2019 with a signature and did not find one.
  - The agent was informed that without a signed copy or way of showing an original was sent before the April 1<sup>st</sup> deadline, the disposal may not be accepted for tax year 2019.
  - We have not received any response after that email on June 27, 2019.

**Recommendation:** Leave value as notified at \$25,905 and remove disposal for tax year 2020

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**i. Owner: Baphungoo LLC**

**Tax Year:** 2019

**Map/ Parcel:** 68-50-D

**Owner's Contention:** I would like to get the appraised value of 1657 Unity Church Road, Summerville, lowered. The county currently has it valued at \$55,180, but I would like to get it changed to \$40,000. I recently paid \$48,000 for the property; however, since my family owns the farm adjoining this property, I paid a premium price for the land which does not represent the true market value. This piece of Property was recently sold as a part of 14 acres, and the whole plat, including 3 houses, sold for about \$75,000. That sale was more in line with the actual property value, but since some work was done to the house since then, I believe that the value has probably increased about \$40,000. I do not live there and I am currently renting this property for \$400 per month, which is 1% of the value I think is worth, which is a fair rent. It was already renting for that amount when I bought it last year.

**Owners asserted value:** \$40,000

**Determination:**

1. The subject property is 4.53 acres located on 1657 Unity Church Road and has improvement value of \$33,181, accessory value of \$0, and a land value of \$21,999 for total fair market value of \$55,180.
2. A field visit was done on 7/15/19 and the only discovery was the addition of an 8x16 deck, landing, patio to the rear of the house.
3. The comparable study shows a median and average of \$44 value per square foot. The subject is in line with these comparables at \$44 value per square foot.
4. The recent sales study shows a median of \$46 and an average of \$47 value per square foot. The subject falls a little below this at \$44 value per square foot.
5. The neighborhood land study shows a median \$5,472 and an average of \$5,382 value per acre. The subject property is a little below this at \$4,856.

**Recommendation:** Making the only above correction of adding the 8x16 deck, landing patio would alter the residential improvement to \$33,559. The accessory value of \$0 and land value of \$21,999 would stay the same for a total fair market value of \$ 55,558.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**j. Owner:** Lieu Barbara

**Tax Year:** 2019

**Map/ Parcel:** 7A2-78-B

**Owner's Contention:** House is uninhabitable.

**Owners asserted value:** \$1,200

**Determination:**

The subject property is 0.37 acres located on 101 Atlanta Avenue and has an residential improvement value of \$38,188 and a land value of \$1,200 for a total fair market value of \$39,388.

1. A field visit with and interior inspection was done on 7/19/19 and it was discovered:
  - A. The residential improvement was found in extremely poor condition due to the roof failing and falling in the interior of the house itself.
  - B. Large holes were found in the roof above the living room area at the rear of the house and a back bedroom.
  - C. Due to the poor construction and pitch of the roof water has been entering the interior walls in various places around the house.
  - D. A pre fab metal carport with no floor was discovered on the property that was not recorded; however, it has a large hole on the roof of it where a large tree branch had fallen on it.

2. A S1 homestead exemption was applied to the house; however, the owner no longer lives in the house due to it being uninhabitable. This exemption was removed.

**Recommendation:** Sound value the house to \$5 per square foot due the deteriorating physical condition of the residential improvement. Record the pre fab metal carport with no value. This would alter the improvement value to \$5,450 leaving the land value at \$1,200 for a total fair market value of \$6,650.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**k. Owner:** Silvers Thomas A

**Tax Year:** 2019

**Map/ Parcel:** S36-54-A

**Owner's Contention:** Apartments on property are in very poor condition. \$5,000 for one and \$4,000 for the other. Interior inspection needed. Rotting seal around apartment.

**Owners asserted value:** \$43,837

**Determination:**

1. The subject property is 0.34 acres located on 349 Allen Street and has a residential improvement value of \$ 86,070 and a land value of \$4,000 for a total fair market value of \$90,070.
2. A field visit with interior inspection of one of the small apartments was done on 7/16/19 and it was discovered:
  - A. The plumbing count for the main residential improvement was incorrect.
  - B. The main residential improvement physical depreciation was too low for the actual physical condition for the house at 0.57. The effective year was adjusted to raise the physical depreciation to 0.74.
  - C. The 2 apartment improvements on the property are recorded as residential improvements instead of commercial due to the fact the owners are not renting them out.
  - D. Both apartment units are graded at 85. These structures are more in line with 70 grade improvements.
  - E. Both apartments plumbing counts were discovered incorrect.
  - F. A physical depreciation of 0.94 was assigned to the 1<sup>st</sup> apartment unit and a 0.76 to the other. These physical depreciations are too high for the actual physical condition of these structures.
  - G. The seal in the second apartment unit is rotting severely at the front of the structure.
  - H. Both apartment units have experienced wear and tear of having different tenants living in them but for the most part were found in sound condition.
- I. The effective year of 1<sup>st</sup> apartment unit was adjusted to give it a physical depreciation of 0.70. Due to the severe condition of the seal of the 2<sup>nd</sup> apartment unit a physical depreciation of 0.66 was given to it. 0.66
3. The comparable study of 80 to 85 grade improvements show a median of \$27 and an average of \$27 value per square foot.
4. An 80 grade residential improvement sales study shows a median of \$18 and an average of \$20 value per square foot.
5. An 85 grade residential improvement sales study shows a median of \$29 and an average of \$32 value per square foot.
6. The subject property main residential improvement is at \$28 value per square foot while the 1<sup>st</sup> apartment unit is at \$40 and the second at \$29.

**Recommendation:** Making the above changes and corrections would alter the residential improvement value to \$80,394, leaving the land value at \$4,000 for a total fair market value of \$85,642.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Brady

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

**I. MAP / PARCEL: 32-33**

**PROPERTY OWNER:** Vernie L Doss III

**TAX YEAR:** 2019

**VALUE ASSERTION:** \$10,815

**OWNER'S CONTENTION:** To Whom It May Concern, please review the attached appraisal of properties listed above. This property we for sale over 2 years. We offered \$1,350 an acres for it and it was accepted. Generally a property is only worth what someone is willing to pay for it. The property is not accessible at the back, cannot be accessed for the front. It is a huge and is not cleared. Also the property on the right side is basically a large valley that can't be used for anything. We use this as hunting property only. Your appraisal for each tract was \$18,000 in 2016 with \$3,000 of it being an old mobile home on one and an old home on the other. These are both falling in and there is no water or septic system on either property.

**DETERMINATION:**

1. Property is located on Sling Alley Road with 9.00. Property has road frontage of approximate 330'. The land value is \$26,201 with a land value per acre of \$2,911. Property was purchased in 2017 for \$10,900 for a sales price per acre of \$1,211. This property has soil types that the State values of FUF and FUC. These soil types are rated poorly at a productivity of 7 & 8. 1, being the best and 9, being the worst.
2. Neighborhood comps used have an average acreage of 5.00. The average land value is \$14,556 for a price per acre of \$2,911. The neighborhood comps have soil types comparable to subject.
3. Sales comps used have an average acreage of 8.38 and an average land value of \$32,706 for an average price per acre of \$3,889. Sales comps have an average sale price of \$25,500 for an average sales price of \$3,207.
4. Each sales comp has soil types that are comparable to subject property.

**RECOMMENDATION:** It is recommended to leave fair market value at \$26,201 and average per acre of \$2,911.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**m. MAP / PARCEL: 32-33B**

**PROPERTY OWNER:** Vernie L Doss III

**TAX YEAR:** 2019

**VALUE ASSERTION:** \$10,815

**OWNER'S CONTENTION:** To Whom It May Concern, please review the attached appraisal of properties listed above. This property we for sale over 2 years. We offered \$1,350 an acres for it and it was accepted. Generally a property is only worth what someone is willing to pay for it. The property is not accessible at the back, cannot be accessed for the front. it is a huge and is not cleared. Also the property on the right side is basically a large valley that can't be used for anything. We use this as hunting property only. Your appraisal for each tract was \$18,000 in 2016 with \$3,000 of it being an old mobile home on one and an old home on the other. These are both falling in and there is no water or septic system on either property.

**DETERMINATION:**

1. Property is located on Sling Alley Road with 9.00. Property has road frontage of approximate 330'. The land value is \$26,201 with a land value per acre of \$2,911. Property was purchased in 2017 for \$10,900 for a sales price per acre of \$1,211. This property has soil types that the State values of FUF, FUC, FUE, and FUD. These soil types are rated poorly at a productivity of 7 & 8. 1 being the best and 9 being the worst.
2. Neighborhood comps used have a average acreage of 5.00. The average land value is \$14,556 for a price per acre of \$2,911. The neighborhood comps have soil types comparable to subject.
3. Sales comps used have a average acreage of 8.38 and a average land value of \$32,706 for a average price per acre of \$3,889. Sales comps have a average sale price of \$25,500 for a average sales price of \$3,207.
4. Each sales comp has soil types that are comparable to subject property.

**RECOMMENDATION:** It is recommended to leave fair market value at \$26,201 a average per acre of \$2,911.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Richter**

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

**n. MAP / PARCEL: 27-1**

**PROPERTY OWNER: Stephen M. & Sara D Soares**

**TAX YEAR: 2019**

**VALUE ASSERTION:**

**OWNER'S CONTENTION:** Property is 38.29 acres not 39.29 acres per covenant assessment that expires 01/23/2023.

**APPRAISER'S NOTE:** Land should be 38.29 acres.

**DETERMINATION:**

1. Property is located on Sunnydale Road. Land value was \$67,803 for 39.29 acres. Land value should be \$65,766 for 38.29 acres per deed book 664 page 387-388 dated 1/27/2017.

**RECOMMENDATION:** It is recommended to change land value to \$65,766. This would be a total fair market value of \$93,405 after house and accessories are added.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**o. MAP / PARCEL: 31-15**

**PROPERTY OWNER: Edward Durham**

**TAX YEAR: 2019**

**VALUE ASSERTION:** \$365,572

**OWNER'S CONTENTION:** \$217,935 increase from 2018 to 2019 in fair market value.

Unsupported by agricultural land price in Chattooga County.

**APPRAISER'S NOTE:** Access factor was incorrect for this parcel which resulted in a negative cuva.

**DETERMINATION:**

1. Property is located on Highway 114 south of Lyerly. Property is 274.80 acres with good access. Land value is \$447,048 for a land per acre value of \$1,627. The property is in about 80% of flood zone.

2. 4 sales comps used have a average acreage of 357.64. They have a average land value of \$936.39 some of this is due to receiving sales price for first year. The average sales price is \$1,437 per acre. 1 parcel is 20% in flood zone, another is 10% in and 1 is 80% in flood zone.

**RECOMMENDATION:** It is recommended to adjust the land value per acre to \$1,400. This would put the land at \$384,668 the res imp would stay at \$125,383 and the accessories would stay at \$11,076 for a total fair market value of \$521,127.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**p. MAP / PARCEL: 50B-58**

**PROPERTY OWNER: Willhelm Schmit ORHS LLC**

**TAX YEAR: 2019**

**VALUE ASSERTION:** \$2,500

**OWNER'S CONTENTION:** Value to high.

**DETERMINATION:**

1. Property is located on Willow Street of off Red Oak Road in market area 6. Property is .92 acre with good access. Property is valued at \$5,550 for a price per acre of \$6,033. Property is in subdivision area with front foot values.

2. 14, 2018 sales comps used are all in market area 6 with good access. Some sale comps used are in subdivisions. The average acreage of sales comps is 4.27, the average land value is \$14,820 for a value per acre of \$4,911. The average sales price is \$15,786 for a average sales price of \$3,694.

**RECOMMENDATION:** It is recommended to set land value at \$3,399 which is a value per acre of \$3,694 in line with 2018 sales. This would make the total fair market value of \$3,399.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Richter**

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

**q. MAP / PARCEL: S16-26**  
**PROPERTY OWNER: Joey Richardson**  
**TAX YEAR: 2019**

**VALUE ASSERTION:** \$1,000  
**OWNER'S CONTENTION:** Value to high.

**DETERMINATION:**

1. Property is located on North Curran Street off of Lyerly Street in market area 6. Property is .39 acre triangle shaped with good access. Property is valued at \$2,839 for a price per acre of \$7,279. Property is in subdivision area with front foot values.
2. 14, 2018 sales comps used are all in market area 6 with good access. Some sale comps used are in subdivisions. The average acreage of sales comps is 4.27, the average land value is \$14,820 for a value per acre of \$4,911. The average sales price is \$15,786 for a average sales price of \$3,694.

**RECOMMENDATION:** It is recommended to set land value at \$1,441 which is a value per acre of \$3,695 in line with 2018 sales. This would make the total fair market value of \$1,441.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**  
**Motion: Mr. Richter**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**r. MAP / PARCEL: 46-19-TR-2A**  
**PROPERTY OWNER: OHS LLC**  
**TAX YEAR: 2019**

**VALUE ASSERTION:** \$2,500  
**OWNER'S CONTENTION:** Value to high.

**DETERMINATION:**

1. Property is located on Cummings Road in market area 6 being a 60' strip of land. Property is 1.00 acre tract with good access. Property is valued at \$6,500 for a price per acre of \$6,500.
2. 14, 2018 sales comps used are all in market area 6 with good access. The average acreage of sales comps is 4.27, the average land value is \$14,820 for a value per acre of \$4,911. The average sales price is \$15,786 for a average sales price of \$3,694.

**RECOMMENDATION:** It is recommended to set land value at \$3,694 which is a value per acre of \$3,694 in line with 2018 sales. This would make the total fair market value of \$3,694.

**REVIEWER:** Kenny Ledford

**Motion to accept recommendation:**  
**Motion: Mr. Richter**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**VII: COVENANTS**

**a. COVENANTS IN LIEU OF APPEAL**

NAME	MAP & PARCEL	ACRES	CUVA ACRES
MARTINEZ LISA	55-88	69	69
JACOBS SCOT	81-9	39	37



TOLES PATSY	81-30, 81-28-C	72.78	70.78
CALHOUN DAVID	41-69	19.36	17.36

Requesting approval for covenants listed above:

Reviewer: Brandy Hawkins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**VIII: FINAL DIGEST NUMBERS**

**a. 2019 FINAL DIGEST NUMBERS WITH 2018 COMPARISON**

**Summary:**

1. The countywide final digest is \$411,320,889 for an increase of \$8,946,173 from last year's net of \$402,374,716.
2. The School final digest is \$362,423,823 for an increase of \$3,825,401 from last year's net of \$358,598,422.

**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.
3. Requesting approval to send final Digest file to Tax Commissioner.

Reviewer: Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mrs. Richter**

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

**IX: INVOICES**

**a. Parker Fibernet LLC – Date 8/4/2019 Amount \$512.50**

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

**Motion was made by Mrs. Brady to enter in to executive session per O.C.G.A. 50-14-3(6) at 10:15am. Motion was made by Mr. Richter to exit executive session at 10:40am**


**Meeting Adjourned at 10:41pm**

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

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Chattooga County

Board of Tax Assessors

Meeting of July 24, 2019