

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
July 31, 2019

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

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 24, 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 - 14

Cases Settled – 0

Hearings Scheduled –5

Pending cases –14

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: 72

Total appeals reviewed Board: 53

Pending appeals: 19

Closed: 53

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

BOA acknowledged

VI: APPEALS

a. Map & Parcel: 50-55

Owner Name: BROWN, KATHY

Tax Year: 2019

Owner's Value Assertion: \$82,856

Owner's Contention: House has no AC, flooring needs replacing, shed roof needs replacing

Determination:

1. This property is located at 1218 highway 100 on 11.50 acres with an S5 Veteran exemption.
2. The improvement value is \$40,999, land is \$44,356 and accessory value is \$1,031 for a total property value of \$86,386.
3. The house is a 90 grade with 72 physical condition, built in 1895, with an area of 2,272 sq. ft approximately \$18.05 per sq. ft.
 - There is an economic obsolescence of .79 that was applied to the property for being located directly across from the Summerville Industrial Park
 - The subject is valued in close comparison to other 90 grade improvements and comparables with physicals of 70 to 75 according to standard guidelines.
 - The field inspection conducted on 7/26/2019 was an exterior inspection due to the owner being out of town for several months.
 - We could not inspect the flooring to get photos or documentation for the Board's review and cannot make an accurate suggestion for the flooring issue.
4. Closest sales of 90 grade homes in near surrounding area are in the Knollwood Subdivision up from the Industrial park.
 - The sales comparables have physicals of 70 to 82 and range from \$25 to \$30 per sq. ft.
 - The obsolescence makes the subject \$18 per sq. ft., without that it would be approximately \$22.84 and still below sales range.
5. The implement shed is in use; the roof is rusted with some indication of the wood underneath the metal being damp.
 - The 18x30 implement shed is a grade 60 with a 36 physical valued at \$639.
 - Research indicates the average/low cost metal for an 18x30 metal roof is approximately \$390 excluding labor.
 - In comparison to other shed's of this size with a better roof and physical of 45 the value is approximately \$800-\$900.
 - Roof replacement for the subject putting the physical at 45 would bring its value to \$799 indicating with roof cost of \$390 would make the \$500 requested value closely accurate.
 - There are lean-to's on each side of the implement shed with 50 grade/40 physical valued at \$196 each.

Recommendation: Suggesting accepting the property owner's request of \$500 in value for the implement shed, check for repairs in 2020 and leave remaining values the same for a total fair market value of \$86,247 for tax year 2019.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Map & Parcel: 19-21-A

Owner Name: BEACH, KRISTI

Tax Year: 2019

Owner's Value Assertion: \$6500

Owner's Contention: The boat is in Alabama more than 6 months out of the year (only brought home for maintenance)

Determination:

1. The boat model on record was incorrect from previous year and allowing for the trailer value deduction reduced the value to \$7,117.

- This value is in accordance with using state required ABOS guide for values.

2. It is standard procedure not to add marine accounts to records if a boat is kept anywhere outside Chattooga County.

- This is information needed from the property owner during the process of returning values per Personal Property Marine Return Form PT-50M between January 1 and April 1 each tax year.

- In accordance with standard procedure and guidelines, the boat cannot be removed from tax records until 2020 since no 2019 return was filed.

- The Department of Natural Resource data file for this watercraft is now inactive due to the boat being kept in Alabama and only brought to the owner's house in Georgia for annual routine maintenance.

Recommendation: Suggesting corrections to 2019 record for a total fair market value of \$7,117 and remove the boat from records in 2020.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

c. Map & Parcel: 79-21

Owner Name: LEGUIN DANA & KAREN

Tax Year: 2019

Owner's Contention: We bought this farm based on property value and house was thrown in. Needs more work than what the house is worth. Fair market value increase -- see letter

Owner's Value Assertion: \$1,500-\$2,000 PER ACRE INCLUDING THE HOUSE

Determination:

1. According to the property visit on July 23, 2019 for the appeal, the following was determined:

- This property is located at 273 Little Egypt Rd, Summerville on 160 acres, under covenant.

- The land value is \$430,830 or \$2,693 per acre, the improvement is valued at \$24,032 or \$17.88 per sq. ft. and accessories at \$10,649 for a total fair market value of \$465,511.

- The covenant value for tax year 2019 is \$123,291 ($123,291 \times 40\% =$ assessed value \$49,316.4) - Without the covenant (Total FMV \$465,511 $\times 40\% =$ assessed value \$186,204)

2. Comparables on record of houses with 70 grade and 55 to 69 physical are \$12.52 to \$17.20 per sq. ft. and the subject a 65 grade at \$17.88 per sq. ft.

- Comparable sales of 65 grade houses indicate the subject is within range at the higher end, however; the physical of the sales are all below 40 and two of the houses are not livable and the other is in extremely poor condition with rotting from top to bottom siding, foundation and insides. (Photos of comparables available for the Board's review)

3. Neighborhood Land and Market Study:

The owner stated during the property visit that the land being bush hogged has sink holes and a tractor has gotten stuck in one. He contends that the flat pasture floods at different times throughout the year and has a high water table.

- We discussed with the owner that land is valued taking into consideration soil types, road frontage, market, etc. and covenant codes using soil types are set by the State. The covenant value per acre is \$704 per acre which is lower than the owner's asserted value.
- The fair market value increase is due to the land access factor/market area code being corrected, according to reviewing land issues with the mapping department and study of neighborhood comparables.
- According to the neighborhood land study, the subject \$2,693 per acre and the top of the range is \$2,633; this is a result of variation of soil type, topography and productivity.
- According to maps with aerial view of flood zones; the subject is not in the flood zone and it is outside the standard guidelines and procedures for the Board of Assessors to adjust land values regarding flooding issues unless the property is in the flood zone.
- According to the market analysis, the subject at \$2,693 per acre falls within range of sales but is above the median of \$2,379 per acre.

Recommendation: Suggesting there is no basis for change in value due to the increase in land being a result of land class correction and house and land falls within range of comparables. Leave total fair market value at \$465,511 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

d. Map & Parcel: 63B-10

Owner Name: ORHS LLC

Tax Year: 2019

Owner's Value Assertion: \$8500

Owner's Contention: Value too high

Determination:

1. This property is located at 2669 Old Highway 27 on two acres with an improvement value of \$8,278 and land value of \$4,000 for a total fair market value of \$12,278.

2. After property visit on July 26, 2019, the following was determined:

- The house is falling in, roof and floors caving in, the insides collapsing from fire damage.
- This house is not considered repairable and should be valued at \$0.
- Based on research and estimates in prior years' excavation studies, the cost to tear this house down and remove would be over \$5,000 and none of the materials are salvageable.
- According to discussion with the property owner, he is not appealing the land value.

Recommendation: Suggesting the improvement value be set at \$0 and leaving the land value as notified in line according to market for a total fair market value of \$4,000 for tax year 2019.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Map & Parcel: 68-6

Owner Name: TITTLE, TRAVIS

Tax Year: 2019

Owner's Contention:

Determination:

1. This property is located at 2646 John Jones Rd, Summerville on 81 acres with a land value of \$86,118 and the accessory value at \$739,060 for a total fair market value of \$825,178.
2. The total covenant value is \$818,804. ($818,804 \times 40\% =$ assessed value \$327,216)
3. The property owner is requesting \$3 per sq. ft for four 66x600 poultry houses broilers the other accessories.
 - There are four 66x600 mega poultry houses built in 2016 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 listed below are included in the covenant value of \$818,804:
 - Equipment bldg 32x24 - 768 sq. ft., built 2016 – 100 grd/98 phys – value \$11,418 - \$ 14.87 per sq. ft.
 - Grain Bins built in 2016 have \$0 value on record
 - Implement Shed, roof only 36x24 – 864 sq. ft. built 2016 – 100 grd/98 phys – value \$2,710 - \$3.14 per sq. ft.
 - Poultry House broilers, enclosed walls – 66x600 – 39,600 sq. ft. each built 2016 – 100 grd/98 phys – value total for all four \$724,932 - \$ 4.58 per sq. ft.
 - Pump house 16x16 – 256 sq. ft. built 2016 – 110 grd/98 phys – value \$0
7. The following was discovered during the property visit on July 23, 2019 for the appeal:

- The accessories listed as equipment buildings should be classed as utility buildings like comparables and according to research of prior records and these buildings being constructed to fewer specifications than litter bins.
- A 40x175 litter bin built in 2019 100 grd/98 phys should be added to 2020 tax record
- There are 2 30x20 litter bins on the side of larger one built in 2019 100 grd/98 phys that should be added to 2020 tax records
- 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 and changing equipment buildings to utility buildings for tax year 2020. Leave poultry houses and accessory's base price per sq ft values uniform with comparables for a total fair market value of \$825,178 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. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Map/ Parcel: S28-43

Owner: Brown, Kathy

Tax Year: 2019

Appraiser notes: This property is located at 154 Allen Street near downtown Summerville. The current TFMV is \$76,807. An appeal visit was made on 7/23/19.

Owner's Contention: The house needs repairs.

Owners asserted value: \$75,000

Determination:

1. This home has a 72 physical condition which is accurate per field inspection. The home was appealed in 2018 in which a deck/patio was removed and a porch reclassified as an accessory with no value. No further deterioration was noted during appeal visit on 7/23/19.
2. A sales study of 7 homes in or near Summerville indicates the subject's per s.f. value of \$35 is below the median sale price of \$63 per acre and below the average of \$65.
3. A sales study of two homes in the city of Summerville indicates the subject's per s.f. value of \$35 is below the median sale price of \$43 and below the average of \$43.
4. A building equity study using 5 neighboring properties indicates the subject's per s.f. value of \$34.96 is below the median per s.f. value of \$40.24 and below the average of \$38.37.
5. A land equity study of 6 neighboring properties indicates the subject's per acre value of \$12,760 is above the median of \$11,368 and above the average of \$11,011. It is also above the comparable range of values; which is \$8,824 to \$12,659.
6. A land sales study using 4 comparables in or near the city of Summerville indicates The subject's per acre value of \$12,760 is above the median sale price of \$8,824; a difference of \$3,936 per acre. It is also above the average of \$7,971 by \$4,789. The overall comparison of sales of land throughout the county shows a median \$6,818 and average of \$8,237.

Recommendation: I recommend adjusting the land value to approximately \$8,824 per acre according to the land sales study. This would give a 2019 TFMV of approximately \$75,322. A reduction of \$1,485.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

g. Map/ Parcel: 19-21-A

Owner: Beach, Kristi

Tax Year: 2019

Appraiser notes: This property is located on Oak Hill Road near the Alabama line. The parcel is 12.57 acres; 10.57 of which is under the covenant. The 2019 TFMV is \$306,616. An appeal visit was made on 7/26/19.

Owner's Contention: Acreage value of \$2,000/acre for 12.57 acres based on recent sales in the area.

Owners asserted value: \$274,611

Determination:

1. A land sales study of properties with an average acreage of 10.89 throughout the county indicates the subject's per acre value of \$3,724 is above the median sale price per acre of \$3,587 and above the average of \$3,199. The subject's value is within the range of comparable values which is \$2,055 to \$3,942.
2. A land sales study of 7 properties with an average acreage of 6.56 near the subject indicates the subject's per acre value of \$3,724 is above the median sales price per acre of \$2,680 and average of \$2,720. It also outside the range of values from \$2,000 to \$3,400. A comparison of the soil types and productivity of these sales indicates the subject has an average productivity higher than 6 of the 7 comparables. Therefore the subject's per acre value is near or equivalent to the top of the range of comparable values.
3. A land equity study of 7 properties with an average acreage of 11.43 acres indicates the subject's value per acre of \$3,724 is in line with the neighbors. The median per acre value is \$3,990 and the average \$3,857.
4. This parcel is under a conservation covenant. 10.57 acres of the 12.57 is valued by the 2019 conservation land use tables published by the D.O.R. The covenant value for these 10.57 acres is \$8,348 or \$790 per acre. This amount is lower than the asserted value of \$2,000 per acre. The remaining 2 acres is taxed at a value of \$3,724 per acre.
5. An adjustment of this land value to \$3,400 per acre gives a value comparable to sales near the subject of similar soil types and productivity and also near the median of sales throughout the county. This change would give a land value of approximately \$42,738 for an approximate TFMV of \$302,544; a reduction of \$4,072.

Recommendation: I recommend adjusting the value of this land to approximately \$3,400 per acre for a 2019 TFMV of approximately \$302,544; a reduction of \$4,072.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

h. Map/ Parcel: 64E-23
Owner: REOG LLC.
Tax Year: 2019

Appraiser notes: An appeal visit was made on 7/26/19. This property is located on Mountain View Road. The property was returned in 2016 and the board assigned a sound value of approximately \$5 per s.f. The current TFMV is \$8,951.

Owner's Contention: Value too high.
Owners asserted value: \$5,000

Determination:

1. A land sales study using four comparable parcels indicates the subject's per acre value of \$6,758 is above the median sale price per acre of \$6,316 and above the average of \$6,065. The subject's value is within the range of comparable per acre values; which is \$4,808 to \$6,818. The subject's value is below the median per acre sales of \$6,818 for county wide sales for 2016 to 2018.
2. A land equity study of 3 properties with an average acreage of .48 and valued by the front foot method indicates the subject's per front foot value of \$21 is below the median of \$25 and the average of \$25.
3. The field visit to the property indicates home is in very poor condition. The home was previously valued at approximately \$5 per s.f. per board decision in 2016. No repairs have been made since and further deterioration has occurred. Roof leaks, floors falling in or missing, mildew damage, joist exposed and touching the ground, sills rotting. Repair of these issues look to be extremely cost prohibitive. Home has no contributory value to property.

Recommendation: I recommend assigning a sound value to this home of \$0. This would give a 2019 TFMV of \$3,041

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

i. Map/ Parcel: B01-30
Owner: NGT Holdings LLC.
Tax Year: 2019

Appraiser notes: An appeal visit was made on 7/26/19. The home is located on the corner of Raccoon Creek and Back Berryton. The current value of home is \$33,565 for a TFMV of \$400,520.

Owner's Contention: The house is not habitable and all utilities have been permanently disconnected.

Owners asserted value: \$366,955

Determination: The home is in extremely poor condition; it has roof damage, rotting structural members, tree damage, and is open to the elements. (see photos)

Recommendation: I recommend applying a sound value of \$0 to this home for a 2019 TFMV of \$366,955; a reduction of \$33,565.

Reviewer: Randy Espy

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

j. Map/ Parcel: S18-14
Owner: Knowles, Robert & Mary
Tax Year: 2019

Appraiser notes: An appeal visit was made to this property on 7/26/19 by Bryn Hutchins and Noah Meadows. It is located on Orchard Road in the city of Summerville. The current TFMV is \$61,925.
Owner's Contention: Interior of home-floor falling in and ceiling coming down-pictures attached.
Owners asserted value: \$24,000

Determination:

1. The field visit indicates exterior of home is in fairly poor condition. The deck on rear of house is rotting badly and is unsafe to use. There is a central heat and air unit on home but appears to be inoperable due to window units in use.
2. The interior photos submitted by owner indicate deterioration to support structure of home. The floors are falling down due to this damage. There appears to be water damage to floor of kitchen. The bathroom ceiling has fallen off.
3. The owner stated that she had some of her family living in this home and had them move out due to the condition of this home.
4. The condition of this home appears to be uninhabitable due to this damage. Standard procedure is to adjust the physical condition to below 40% to account for home being uninhabitable and value adjustment for repair cost. A physical condition of 35% applied to this home seems appropriate. This gives a FMV for the home of \$26,240.
5. The implement shed was recorded with incorrect dimensions of 18x22 and value of \$1,597 and should be recorded at 23x24 for a value of \$2,226.
6. An equity land study of three neighboring parcels indicates the subject's per acre value of \$2,393 is well below the median per acre value of \$4,701 and average of \$4,423. After consultation with mapping department it is deemed appropriate to assign a tract value of \$6,500 to this parcel. This adjustment will give a per acre value of approximately \$4,643 per acre which is in line with the median and average of comparables.
7. A land sales study of parcels between 1 and 2 acres countywide indicates the subject's per value per acre of \$2,393 is below the median sale price per acre of \$3,400 and average of \$4,845. The adjustment to tract value of \$6,500 mentioned in the land equity study giving a per acre value of \$4,643 per acre value is in line with the median and average sale price.

Recommendation: I recommend adjusting the physical of the home to 35%, correcting the implement shed dimensions, and adjusting the land value to tract value of \$6,500. These adjustments give a TFMV of \$34,966 for reduction of \$26,959.

Reviewer: Randall Espy

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

k. Owner: Eddie Dobbs Elsberry
Tax Year: 2019
Map/ Parcel: 39A-50

Owner's Contention: Burned out house beside my property, residence on filter plant road @ Rains Subdivision Rd and property on Berry Ridge on the left and then on right devalue my property severely and general area. Once said properties are cleaned then I agree to valuation.

Owners asserted value: \$60,000

Determination:

1. The subject property is 1.11 acres located on 24 Berry Ridge and has a residential improvement value of \$67,604 and a accessory value of \$0, and a land value of \$3,511 for a total fair market value of \$71,115.
2. A field visit was made on 7/19/19 and it was discovered;
 - A. The carport dimensions on the residential improvement were corrected from 14x19 to 14x14.
 - B. A 5x14 utility room was discovered between the carport and the living area and was entered into the sketch of the house.
 - C. An 11x12 utility room was converted into living space heated area of the house.
 - D. A 7x14 deck landing patio was added to the rear of the house.
 - E. The residential improvement was recorded with radiant heat. A central heat and air unit was discovered and the heat was corrected to CH AC.
 - F. The residential improvement currently has a physical depreciation of 0.90, however; due to the settlement issues on the right front corner of the residential improvement the effective year was adjusted to lower the physical depreciation to 0.84.
 - G. A 10x16 utility building unfinished interior and a pre fab metal utility building were discovered and recorded.
3. The current land value is an override value of \$3,511 we were unable to remove this override value for the current 2019 year however it has been corrected for 2020 to \$3,707.
4. No data exists to justify lowering a residential improvement value due the proximity of a burnt house.

Recommendation: Make the corrections and the additions to the residential improvement and accessories which would alter the residential improvement value to \$67,733, and the accessory value to \$1,921. The land value would remain the same for the 2019 year at \$3,511, for a total fair market value of \$73,165, an increase of \$2,050.

Reviewer: Bryn Hutchins and Noah Meadows

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

l. Owner: Baker Gary & Shelly
Tax Year: 2019
Map/ Parcel: 42-4-B

Owner's Contention: We are writing this letter in regards to our current tax assessment. In 2018 our property was reassessed and the value was raised by \$45,347. There were some additions and we felt that the assessment was mostly justifiable and we did not ask for an appeal. This year when we received our assessment it has risen once again by \$539. We realize that the assessments might rise due to area sales and increase value, however after having such a large increase just last year we felt

compelled to ask for an appeal for this year's assessment that the value not increase for this year. Thank you for your consideration in this matter.

Owners asserted value: \$150,358

Determination:

1. The subject property is 3.26 acres located on 998 Taliaferro Springs and has a residential improvement value of \$108,862 and an accessory value of \$32,391 and a land value of \$9,490 for a total fair market value of \$150,743.
2. A field visit was done on 7/26/19 and it was discovered:
 - A. The 15x20 garage was corrected to a carport.
 - B. An 11x30 lean to was corrected to 11x28.
 - C. A 12x30 lean to was corrected to 12x28.
 - D. A 13x24 lean to was corrected to 13x20.
 - E. The pool deck was corrected from 842 square foot to 648.
3. A functional obsolescence of 0.96 was applied to the residential improvement was removed.
4. The comparable study of 110 grade residential improvements show a median of \$56 and an average of \$50 value per square foot. The subject properties residential improvement is in line with these comparables at \$55 value per square foot.
5. The sales study of 110 grade residential improvements shows a median of \$56 and an average of \$58 value per square foot. The subject properties residential improvement is in line at \$55 value per square foot.

Recommendation: Make the corrections to the residential improvement; these adjustments would alter the fair market value to \$112,428. The accessory value would decrease to \$31,378 and the land value would remain the same at \$9,490 for a total fair market value of \$153,296.

Reviewer: Bryn Hutchins and Noah Meadows

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

m. Owner: Wooten William John

Tax Year: 2019

Map/ Parcel: 27-50

ON HOLD PENDING CORRECTIONS ON AGENDA
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Owner's Contention: To Whom It May Concern, I John Wooten wants my property revalued it's not worth what is priced at. Thank you

Owners asserted value: \$0

Determination:

1. The subject property is 2 acres located on 30747 Highway 48 and has a residential improvement value of \$16,586 and a land value of \$13,680 for a total fair market value of \$32,160.
2. A field visit was made on 7/19/19 and no changes were found.
3. The physical override of 0.48 and the economic obsolescence of 0.88 assigned to the residential improvement were deleted. The effective year was adjusted to set the physical depreciation to 0.50 and a functional obsolescence of 0.85 was applied due to the extremely poor condition.
4. The comparable study of 75 grade residential improvements show a median of \$21 and an average of \$21 value per square foot. The subject properties residential improvement is considerably below this at \$14 value per square foot.

5. The sales study of 75 grade residential improvements shows a median of \$20 and an average of \$18 value per square foot. The subject properties residential improvement is considerably below this at \$14 value per square foot
6. The neighborhood land study shows a median of \$6,840 and an average of \$6,333 value per acre. The subject property is in line at \$6,840 value per acre.

Recommendation: Make the corrections to the residential improvement; these adjustments would alter the fair market value to \$16,586. The accessory value would remain at \$0 and the land value would remain the same at \$13,680. The total fair market value would remain the same at \$30,266.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

n. Owner: Scoggins Leland C. II

Tax Year: 2019

Map/ Parcel: 72-1

Owner's Contention: Kenny, I request I appeal all of my real property! I remove 1 full bathroom- my taxes must go down.

Owners asserted value: \$0

Determination:

1. The subject property is 504.67 acres located 5087 Gore-Subligna Road and has an improvement value of \$121,668, an accessory value of \$4,044, a land value of \$1,253,535, for a total fair market value of \$1,379,247.
2. A field visit for this appeal was done on 7/26/19 and it was discovered:
 - A. The residential improvement sketch was incorrect. There was a 3x7 open porch that was removed. A bay window was changed to a full bay.
 - B. Owner's contention states that a full bathroom was removed. The owner was present when doing review and stated again he had removed a bath room from the residential improvement. The owner was doing work to the interior of the house while we were present. The bathroom fixture count was corrected.
 - C. The 5x20 accessory open porch attached to the 14x25 utility building was found in poor condition and falling away from the structure it's attached to. The grade and physical were lowered and a functional of 0.60 was assigned to it to reach a true fair market value.
3. The comparable study shows a median of \$69 value per square foot and an average of \$67 value per square foot. The subject property is at \$28 value per square foot. After the adjustments to the residential improvement the value per square foot remains the same at \$28.
4. The sales study shows a median of \$72 value per square foot and an average of \$75 value per square foot. The subject property is at \$28 value per square foot. After the adjustments to the residential improvement the value per square foot remains the same at \$28.
5. An appeal was done on this property last year and went on to the board of equalization. The reason for leaving the value per square foot so low is due to the house being cut into pieces by chain saw and transported via semi truck and trailer from its original location in Rome, GA. It was then assembled at its current location and a few modifications were done.

Recommendation: Making the above corrections would adjust the residential improvement value to \$120,129, the accessory value to \$3,772 and the land value would stay the same at \$1,253,535 for a total fair market value of \$1,377,436.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

o. Owner: Jesse and/or Lindsey Peterson

Tax Year: 2019

Map/ Parcel: T05-14

Owner's Contention: I purchased this property roughly 1 month ago with the understanding that the property taxes were \$152/per year. The previous owners sent me the letter stating a 500% increase.

Owners asserted value: \$40,000

Determination:

1. The subject property is 0.29 acres located on 143 Eleventh Street and has a residential improvement value of \$58,979 and an accessory value of \$0 and a land value of \$5,292 for a total fair market value of \$64,271.
2. A previous field visit for review was done on 4/11/19 and a \$15,159 override value was removed from the residential improvement. An economic obsolescence of 0.88 was removed and the physical depreciation was adjusted from an override of 0.70 to 0.82 due to the house being remodeled. This increased the residential improvement value by \$43,820.
3. A field visit for this appeal was done on 7/26/19 and the only discovery made was three extra bathroom fixtures were on records that are not in the improvement. These extra fixtures were removed.
4. We are unsure as to the condition of this house the first of the year and if remodel work had even began.
5. Next year the current owner will be taxed on the sales price of \$40,000.
6. The comparable study shows a median of \$28 and an average of \$27 value per square foot. The subject is in line at \$30 value per square foot.
7. The sales study shows a median of \$28 and an average of \$27 value per square foot. The subject is in line at \$30 value per square foot.

Recommendation: Making the above corrections to the extra bathroom fixture count would adjust the residential improvement value to \$57,810. The accessory value would stay the same at \$0 as well as the land value at \$5,292 for a total fair market value of \$63,102.

Reviewer: Bryn Hutchins and Noah Meadows

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

p. MAP / PARCEL: 68-62

PROPERTY OWNER: Spellman Farmer c/o Linda Farmer

TAX YEAR: 2019

VALUE ASSERTION: \$0

OWNER'S CONTENTION: It appears that our property inheritance from our parents and grandparents has decreased while the assessed value has increased.

APPRAISER'S NOTE: This property has been split several times. The property owner was thinking that the property was 40 acres, however deed shows 40 acres more or less.

DETERMINATION:

1. Property is located off of Packer Dairy Road. Property has a right of way being unpaved named Stamper Drive. This property acreage as of 2019 showed 23.63 limited access with a access factor of 1.73. The land value is \$98,112 for a value per acre of \$4,152.
2. After research it has been determined that property acreage should be 18.32. This would make the land value at \$76,065.

RECOMMENDATION: It is recommended to set the land value at \$76,065 for 18.32 acres.

REVIEWER: Kenny Ledford & Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

q. MAP / PARCEL: 44-23

PROPERTY OWNER: Roger & Jane Farr

TAX YEAR: 2019

VALUE ASSERTION: \$30,000

OWNER'S CONTENTION: See letter in file.

APPRAISER'S NOTE: This property joins a tract that the Farr's own that has road frontage. This property was limited access in error.

DETERMINATION:

1. Property is located off of Highway 100 close to south end of the County. Property is 60 acres that has poor topography. The property goes up to center of Taylor's Ridge AKA Sims Mountain.
2. Property was listed at limited access with gave the property a 3.00 access factor for a land value of \$50,220 a land per acre value of \$837.
3. The property should be good access which would be a access factor of 4.22 for a land value of \$70,643 a land per acres value of \$1,177.
4. Due to the desirability and accessibility land sales for 2018 showed \$1,538 per acre.

RECOMMENDATION: It is recommended to set the land value at \$70,643.

REVIEWER: Kenny Ledford & Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

r. MAP / PARCEL: 44-23

PROPERTY OWNER: Roger & Jane Farr

TAX YEAR: 2019

VALUE ASSERTION: \$30,000

OWNER'S CONTENTION: See letter in file.

APPRAISER'S NOTE: This property joins a tract that the Farr's own that has road frontage. This property was limited access in error.

DETERMINATION:

1. Property is located off of Highway 100 close to south end of the County. Property is 60 acres that has poor topography. The property goes up to center of Taylor's Ridge AKA Sims Mountain.
2. Property was listed at limited access with gave the property a 3.00 access factor for a land value of \$50,220 a land per acre value of \$837.

3. The property should be good access which would be a access factor of 4.22 for a land value of \$70,643 a land per acres value of \$1,177.
4. Due to the desirability and accessibility land sales for 2018 showed \$1,538 per acre.

RECOMMENDATION: It is recommended to set the land value at \$70,643.

REVIEWER: Kenny Ledford & Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

s. 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.

AMENDED APPRAISER'S NOTE: After looking back into this appeal according to the APM (appraiser procedure manual) it was determined that the 5.20 acre tract should be valued at \$15,855.

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.

AMENDED RECOMMENDATION: It is recommended to set the average per acre at \$3,049 which would make the total fair market at \$15,855.

REVIEWER: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: 2019 DIGEST FORMS

a. Requesting signature from Chairman for Digest forms

Reviewer: Nancy Edgeman

Mr. Wilson will come by the office to sign

Meeting Adjourned at 10:35pm

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





Chattooga County
Board of Tax Assessors
Meeting of July 31, 2019