

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
August 7, 2019

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<b>Attending:</b>	Richard L. Richter – Present Doug L. Wilson, Chairman – Present Betty Brady – Present Randy Pauley - <b>Absent</b> 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 31, 2019

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

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

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

**Total 2019 Real & Personal Certified to Board of Equalization - 14**

**Cases Settled – 0**

**Hearings Scheduled –5**

**Pending cases –14**

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

**Priority is finishing appeals.**

**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: 70**

**Pending appeals: 2**

**Closed: 70**

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

**BOA acknowledged**

**VI: APPEALS**

**a. Map & Parcel: 49A-41**

**Owner Name: LAKE WANDA RIETA APARTMENTS**

**Tax Year: 2019**

**Owner's Contention:** All property tax appeal correspondence to be mailed to both owner of record and owner's agent: Hannah Seaman - Feller's Schewe, Scott & Roberts, Inc. PO Box 450233 Atlanta, GA 31145.

**Owner's Value Assertion:** \$300,000

Note: Data supporting \$300,000 that was requested from the owner/agent from previous year appeals was never received.

**Determination:**

1. The property is an apartment complex on 3.98 acres located at 46 Maplewood Drive. It has an improvement value of \$586,600, land value of \$23,482 and accessory value of \$17,839 for a total fair market value of \$627,921.
2. The subject's land value at \$5,900 per acre is within range of sales above the median - \$4,065 and below average - \$5,972 of comparables with parcels 3 to 4 acres as indicated in sales study.
  - The subject's land at \$5,900 per acre is on the lower end of the range; the median is \$6,407 per acre in the study of apartment complexes in the county.
3. Based on comparables in the surrounding area the subject's buildings at \$17 per sq. ft. is below range of value per sq. ft. of \$18-\$19 per sq. ft.
4. There's no sales data available for market analysis and an income study was only theorized for last year's appeal, no income information was received with the appeal for 2019.
5. The main issue appears to be that the Board of Equalization set the value for 2018, 2019 and 2020 at \$532,207.
  - A future year record was created to apply changes from the Board of Assessor's decision to the following year and the Board of Equalization value did not transfer over.
  - The owner was notified in error for 2019 at \$627,921.

**Recommendation:** Suggesting the total fair market value of \$532,207 set by the Board of Equalization is re-instated through 2020.

**Reviewer:** Wanda Brown and Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**b. Owner: Wooten William John**

**Tax Year: 2019**

**Map/ Parcel: 27-50**

**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 \$16,485 and a land value of \$13,680 for a total fair market value of \$30,165.
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.
7. According to the deed on this property there should be 2.41 acres of land instead of just 2. Per APM on small acreage tracts a \$3,160 per acre value should be applied

**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 be corrected to \$7,616 for a total fair market of \$24,202.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Brady

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

#### **VII: BUDGET**

**a. Total Budget for 2020 -** \$388,832, \$26,024 less than 2019

Requesting approval for overall total of \$388,832

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Brady

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

#### **VIII: INVOICES**

**a. ERSI** – July 24, 2019 Customer #206668 Amount \$1,275.00 approved and included in 2019 budget

**Boa reviewed, approved, & signed**


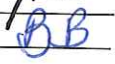
**Meeting Adjourned at 10:30pm**

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

  
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