

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 2, 2019

Attending: William M. Barker – **Absent**
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady – Present
Randy Pauley - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am by **Mr. Richter as acting Chairman due to the absence of Chairman, Mr. Barker.**

APPOINTMENTS: Jason Winters

Jason Winters & Joy Hampton joined the meeting at 9:15am. Mr. Winters discussed the Poultry House Study conducted by the Assessor's Office Staff.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 19, 2018 & No Meeting December 26, 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 TAVT 2018 Certified to the Board of Equalization – 2

Total 2018 Real & Personal Certified to Board of Equalization - 22

Cases Settled –22

Hearings Scheduled –0

Pending cases –0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

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

The office is preparing for Personal Property returns and Mobile Home Digest

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 0

Closed: 2

2018 Real & Personal Appeals taken: 74

Total appeals reviewed Board: 74

Pending appeals: 0

Closed: 74

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MISC ITEMS

a. SUBJECT: Poultry House Analysis

Tax Year: 2019

Determination: After consulting with our Department of Revenue Representative assigned to our county; the cost approach is recommended for this study. Market approach cannot be used due to limited or no sales data on poultry houses. We can use other county's resources but cannot base our values on other counties. We have contacted several builders and have various prices for the cost to build broiler and layer houses. Below is a list of builders we contacted and that responded:

Companies that responded on Broilers:

Fairmount Poultry Builder	66x600 (39,600 sq. ft)	average price per sq. ft range \$5.63
	42 x 600 = 5.25 per sq ft	
Lionheart Construction	66x700 (46,200 sq. ft)	price per sq. ft \$5.68
Freeman Company	66x600 (39,600)	average price per sq. ft \$6.50

Median per sq. ft is \$5.68

Below is a list of definitions pertaining to Layer houses:

Enclosed wall-completely covered with siding-usually has evaporative cooling system and tunnel fans for ventilation and temperature control.

Curtain wall-length of structure is sided with a fabric or plastic that can be raised or lowered to provide ventilation and temperature control.

Egg room-a structure designed to contain egg sorting equipment and temperature controlled storage for harvested eggs. These are sometimes a designated portion of each house or an attached building connected to multiple houses by a conveyor system.

Conveyor room- is a narrow hallway like structure containing a conveyor belt system for transfer of eggs from multiple houses to a central egg room.

Companies that responded on Layers:

Fairmount Poultry Builder	40x450 (18,000 sq. ft)	price per sq. ft with egg rm \$9.50
Fairmount Poultry builder	40x400 (16,000 sq.ft.)	price per sq. ft. enclosed wall \$6.42
Fairmount Poultry builder	40x400 (16,000 sq.ft.)	price per sq. ft. Curtain wall \$5.32
Lionheart Construction	(21000 sq. ft)	price per sq. ft enclosed wall \$7.42
Lionheart Construction	(21000 sq. ft)	price per sq. ft curtain wall \$5.68

Median for enclosed wall per sq. ft is \$6.92
Median for curtain wall per sq. ft is \$5.50

Conclusion: The median for broilers is \$5.68, the median for layers with enclosed walls is \$6.92, and the median for layers with curtain walls is \$5.50.

Reviewer: Nancy Edgeman, Kenny Ledford, Wanda Brown, Randy Espy, & Bryn Hutchins

Motion to place Poultry House Study on Hold:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Vote for Chairman and Secretary per O.C.G.A. 48-5-298(a)

Mr. Richter nominated Mr. Wilson as Chairman of the Board of Assessors; Motion was made by Mrs. Brady to appoint Mr. Wilson as Chairman and Mr. Richter as Vice Chairman, Seconded by Mr. Pauley, All that were present voted in favor.

Motion was made by Mr. Richter to appoint Kenny Ledford as Secretary to the Board of Assessors, Seconded by Mr. Pauley, All that were present voted in favor.

Nancy Edgeman and Kenny Ledford discussed a Proposal they received for the Reappraisal of Rural and Urban Land for Chattooga County. The Proposed cost from GMASS Appraisal Solutions & Services was \$65,000. Motion was made by Mr. Richter to proceed with Proposal, Seconded by Mrs. Brady, All that were present voted in favor.

Motion was made by Mr. Pauley to approve Subscription for Marshall & Swift for the Office, Seconded by Mrs. Brady, All that were present voted in favor.

Meeting Adjourned at 10:42am

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

DLW

BB

RP

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