

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of January 30, 2019

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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

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Meeting called to order at 9:00 am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for January 23, 2019

**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**  
**No updates on the Klatt appeal**

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

**The office is receiving Mobile Home appeals, homestead exemptions, covenants, and Personal Property Returns.**

**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**

**SUBJECT: Poultry House Analysis**

**Tax Year: 2019**

The Appraisal staff conducted a Study on poultry houses for Chattooga County for the tax year 2019. All items were based on poultry houses in operation. No Broiler house in operation in Chattooga county is older than 2012. After extended research there were three methods considered. The Appraisal staff looked at cost of the houses from the builders stand point, values comparable with other counties, and a study that was conducted by the University of Georgia.

**Below is a list of items that were considered during the study:**

**1) List of Company's information that was considered for Broilers:**

Fairmount Poultry Builder - price per sq. ft range \$5.63

Lionheart Construction - price per sq. ft \$5.68

Freeman Company - average price per sq. ft \$6.50

**Median per sq. ft is \$5.68**

**List of companies that were considered on layers:**

Fairmount Poultry Builder - price per sq. ft with egg rm \$9.50

Fairmount Poultry builder - price per sq. ft. enclosed wall \$6.42

Fairmount Poultry builder - price per sq. ft. Curtain wall \$5.32

Lionheart Construction - price per sq. ft enclosed wall \$7.42

Lionheart Construction - price per sq. ft curtain wall \$5.68

**Median for enclosed wall per sq. ft is \$7.42**

**Median for curtain wall per sq. ft is \$5.68**

**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.**

**2) Information based on surrounding Counties (Data collected from property record cards sent from county. Age of houses range from 2000 to 2016, does not specify curtain or enclosed wall on layers):**

Floyd County	Broilers – \$4.90 per sq. ft.	Layers – \$4.34 per sq. ft.
Catoosa County	Broilers - \$4.85 per sq. ft.	Layers - \$4.46 per sq. ft.
Dade County	Broilers - \$5.87 per sq. ft.	Layers – None in operation
Whitfield County	Broilers - \$6.74 per sq. ft.	Layers - \$4.33 per sq. ft.
Gordon County	Broilers – No info	Layers - \$4.06 per sq. ft.
Walker County	(no information given because they are in the process of a study)	

Chattooga County had one sale in 2016. After excluding land and accessories, the price per sq. ft. for the poultry house only was \$7.24.

**Conclusion: Median for Broilers \$5.38 Median for Layers \$4.39**

**3) University of Georgia study:**

Study was conducted by Professor Brian Fairchild at UGA in 2012 on Broiler houses. Mr. Fairchild stated the difference between the square footage price and the sum of the house and equipment is related to grading, gravel, generator, and well(s). That part of the housing can vary depending on the amount of grading and gravel needed, and the number of wells. Whether the house has a contract and the age of the house will impact the value as well. The price he considers to be accurate in 2016 for a house with a contract with an integrator is \$4.58 per sq. ft.

**Conclusion: Study shows price per sq. ft for Broiler \$4.58**

**Recommendation:** Until values can be applied to schedules using pricing guides (Marshall & Swift), I recommend **\$4.58** for Broilers, Layers with enclosed walls **\$5.62** (average median of cost to build and other counties), Layers with curtain walls **\$5.04** (average median of cost to build and other counties). According to research layers cost more due to the floors.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**VII: COVENANTS**

**a. Property Owner: Dorothy C Gilreath**

**Map & Parcel: 35-71**

**Tax Year: 2019**

**Contention:** Covenant renewal

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 89.33. Total Covenant acreage will be 87.33.

**Recommendation:** Approve Covenant for 87.33 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**b. Property Owner: Malcolm Wright**

**Map & Parcel: 56-35**

**Tax Year: 2019**

**Contention:** New Covenant

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 15.95. Total Covenant acreage will be 15.95.

**Recommendation:** Approve Covenant for 15.95 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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



**c. Property Owner: Julia Bryson**  
**Map & Parcel: 43-58A**  
**Tax Year: 2019**

**Contention:** Covenant renewal

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 110.50. Total Covenant acreage will be 110.50.

**Recommendation:** Approve Covenant for 110.50 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**d. Property Owner: Julia Bryson**  
**Map & Parcel: 44-5A**  
**Tax Year: 2019**

**Contention:** Covenant renewal

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 68.00. Total Covenant acreage will be 66.00.

**Recommendation:** Approve Covenant for 66.00 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**e. Property Owner: Stephen Overmier & Michael Levi Hutchins**  
**Map & Parcel: 39-12**  
**Tax Year: 2019**

**Contention:** New Covenant

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 37.89. Total Covenant acreage will be 35.89.

**Recommendation:** Approve Covenant for 35.89 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**f. Property Owner: Dana & Karen Leguin**  
**Map & Parcel: 79-21**  
**Tax Year: 2019**

**Contention:** Covenant renewal

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 160.00. Total Covenant acreage will be 156.00.

**Recommendation:** Approve Covenant for 156.00 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Brady

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

**g. Property Owner:** James T Ragland Jr

**Map & Parcel:** 21-1

**Tax Year:** 2019

**Contention:** Covenant renewal

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 57.00. Total Covenant acreage will be 55.00.

**Recommendation:** Approve Covenant for 55.00 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Brady

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

## **VIII: RETURNS**

**a. Map & Parcel:** S18-25

**Owner Name:** Lisa & Anthony Hutchins

**Tax Year:** 2019

**Appraiser notes:** Home was visited on 01/07/19. The current recorded TFMV is \$30,476.

**Owner's Contention:** 2019 return value should be less due to removal of some areas of home and removal of ch/ac.

**Owner's Value Assertion:** \$25,476

**Determination:** Screened porch and a portion of deck were removed from home. Central heat and air system was removed from home. Overall condition of home is showing deterioration and should be adjusted to reflect this condition. Home is recorded with an 88 economic obsolescence.

**Recommendations:** I recommend correcting the sketch of home, adjustment of physical condition, removal of ch/ac system, and removal of the 88 economic obsolescence; for a 2019 TFMV of \$27,881. A reduction of \$2,595.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Pauley

**Second:** Mr. Richter

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

**Bryn presented a slide show to the BOA on how to return property.**

**Nancy Edgeman discussed the training of the new hire. Nancy Edgeman suggested that both field appraisers train the new hire.**

**The Board discussed the sales ratio with Kenny Ledford and Nancy Edgeman.**

