

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
June 26, 2019

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

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 19, 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 - 0

Cases Settled – 1

Hearings Scheduled –0

Pending cases –0

**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

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**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:11**  
**Total appeals reviewed Board: 0**  
**Pending appeals: 0**  
**Closed: 0**

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

**BOA acknowledged**

**VI: EXEMPTIONS**

**a. Property Owner: Jerry D Knox**  
**Map & Parcel: 39A--38**  
**Tax Year: 2019**

**Contention:** Mr. Knox visited the office on June 17, 2019 to file for the Veterans Exemption.

**Determination:** Mr. Knox presented a letter from the Department of Veterans Affairs stating that his combined service connection evaluation is 100% dated April 17, 2018.(See letter in file)

**Recommendation:** Based on the information presented I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

**Reviewer: Brandy Hawkins**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**VII: APPEALS**

**a. MAP / PARCEL: 38A-1 & 38A-2**  
**PROPERTY OWNER: Danny Joe & Tonya Pierce**  
**TAX YEAR: 2019**

**Value Assertion:** 38A-1 \$0 & 38A-2 \$5,400 FOR LAND

**Owners Contention:** Land value is to high. Neighbor's land is similar acreage and is valued less - pie shape tract makes some land unusable. Asserted value is \$5,400 per acre.

**Appraiser's Notes:** Property was a deed transfer on both tracts being 38A-1 & 38A-2. This was dated 7-12-2018 and was recorded in deed book 684 page 383-385, also recorded plat in plat book 14 page 236. Both tracts were deeded and plated together and 38A-1 should have been deleted for 2019 tax year.

**Determination:**

1. Property is located on Hair Lake Road opposite of Beaver's Road. Property is 5.70 acres with mobile homes. Property was in two tracts being 38A-1 and 38A-2 in 2018. Deed for 2018 combined both tracts as 5.70 acres. Tract 38A-1 with 4.37 acres should have been deleted after transfer.
2. Property land value is \$35,910 for a value per acre \$6,300. Property has a mobile home valued at \$10,002 for a total fair market value of \$45,932.
3. Neighborhood comps have a average per acre of 2.73 and a land value per acre of \$6,626.
4. 78 Sales looked at for 2016 through 2018 in folder show average sales price per acre of \$3,757. The average acreage is 5.16 acres.

**Recommendation:** It is recommended to delete map and parcel 38A-1 and lower land value on 38A-2 to \$5,400 per acre. Leave mobile home value at \$10,002. This would be a total fair market value of \$40,802.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Pauley**

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

**b. Owner: Rich Lamar & Patricia**

**Tax Year: 2019**

**Map/ Parcel: 64A-21-A**

**Owner's Contention:** Exemption was removed in error; Lamar & Patricia Rich live in home and retain life estate on property.

**Owners asserted value:** \$67,828

**Determination:**

1. Unsure as to why this homestead exemption was removed. Comments written on 10/18/18 say S4 homestead removed due to owners not qualifying or living in house with my initials.
2. A homestead application was filed and approved on 3/17/17 for age 65 with an income of less than \$10,000.
3. On 3/24/17 a Quitclaim Deed between Lamar W. Rich and wife, Patricia H. Rich of the first part and Tonga Money and Tonya Abernathy of the second part reserving unto the grantors a life estate.

**Recommendation:** Put the S4-Age 65 (NET INCOME < 10,000) homestead exemption back on the record.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

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

**c. Owner: Parris Robert Leon**

**Tax Year: 2019**

**Map/ Parcel: P07-12**

**Owner's Contention:** 70+ exemption is no longer applied and should be. No changes to my income. Exemption was applied in 2018.

**Owners asserted value:** \$38,127

**Determination:**

1. An age 70+ INC <15,000 homestead exemption was applied for and approved on 01/29/2015 using Mr. Parris age and income status.
2. The owner's wife's passed away the same year Her name was recorded first on the deed.
3. On 11/21/2017 the 35 homestead exemption was removed due to information from the tax commissioner's office list due to the owner's wife being first on the deed and passing away.

4. An error and release was done on 10/5/18 to put the 35 homestead exemption back, however, it was not applied to the future year 2019.

**Recommendation:** Put the 35-Age 70+ INC < 15,000 homestead exemption back on the record.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**d. Map & Parcel: 36-58**

**Owner Name: Ledford, Frank Coleman**

**Tax Year: 2019**

**Appraiser notes:** Property was visited on 6/21/19 due to 2019 appeal. This property is located on south side of Bryant Road off of Trion-Teloga Road. The current value of implement shed is \$414 and the hay barn is \$12,430.

**Owner's Contention:** Implement shed has no value. Rafters are rotted out; sills are rotted, and will be torn down by the end of year. Hay barn/pole shed value is \$8,000.

**Owner's Value Assertion:** \$295,995

**Determination:**

1. Implement shed is in very poor condition. See pictures in file. The current recorded physical condition is 50%. A field exterior and interior inspection indicates there is no contributory value to this building.
2. Condition of hay barn is very good. See pictures in file. There is a small amount of aging on facial boards due their exposure to the weather. The current recorded physical condition is 98%. An adjustment of this physical to 95% may be warranted. This small change would reduce the value of hay barn by \$381 to \$12,049.

**Recommendations:** I recommend assigning a sound value of \$0 to the implement shed until such time it is torn down. I recommend assigning a value of approximately \$12,049 to the hay barn by adjusting the physical to 95%. These changes would reduce the TFMV by \$795 to \$300,044.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

**e. Map & Parcel: P03-4**

**Owner Name: Scott, Jerry**

**Tax Year: 2019**

**Appraiser notes:** Home was visited on 6/21/19 for appeal purposes. Home was visited on 9/8/17 for a sale visit. Home is located on Memorial Drive.

**Owner's Contention:** Property value is too high & I feel this way since I paid \$35,000.

**Owner's Value Assertion:** \$45,000

**Determination:**

1. Property was taxed at the sales price of approximately \$35,000 for 2018.
2. Corrections were made to the sketch and accessories at time of sales visit. The building value was decreased by \$4,953 and accessory value was decreased by \$335. These changes reflect a TFMV of \$53,915 for tax year 2019.
3. A sales study of 5 sales from 2017 and 2018 indicates the home's tax value of \$35 per s.f. is well below the median and average sale price per s.f.; which are \$56 and \$53 respectively. The tax value per s.f. of the home is also lower than the median of \$46 and average of \$44 per s.f. tax values of the comparable 95 grade homes in this study.
4. A building equity study indicates the subject's per s.f. value of \$34.99 is slightly above the median of \$34.44 and average of \$34.13 per s.f. value of 6 comparable homes with an average grade of 96.6. The comparable's range of s.f. values is \$29.64 to \$38.93 in which the subject's value falls.
5. A land study indicates the subject's land value of \$5,000 or \$7,246 per acre is below the 6 comparable's median value of \$7,353.
6. A 2019 study of the sales ratio for the county indicated the ratio for sales in 2018 was below Department of Revenue requirements. The subject's ratio of 61.62 indicates the sales price was under market values.

**Recommendations:** I recommend no changes to 2019 tax values for parcel P03-4. The TFMV should remain \$53,915.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Pauley

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

**f. Map & Parcel:** L01-18

**Owner Name:** FIRST BAPTIST CHURCH OF LYERLY LLC

**Tax Year:** 2019

**Owner's Contention:** Appealing being denied exempt status

**Determination:**

1. This property is approximately .73 acres located on Tennessee Ave, Lyerly adjoining the First Baptist Church of Lyerly at 265 Tennessee Ave, Lyerly.
2. Property owner filed for exempt status for tax year 2019.
3. The property was reviewed in March of 2019 and Board decision was to deny exempt status due to know way to verify church use of the property such as church member parking or storage of church property.
4. According to 48-5-41 (a) (2.1) – (A) All places of religious worship (B) All property owned by and operated exclusively as a church ... or as an integrated auxiliary of a church (can be parking or other church use)
5. Several superior court cases have ruled in favor of exempting church property's separate parcels next to their church to accommodate parking and other church use purposes. (Case documents available for the Board of Assessor's review)
6. In accordance with O.C.G.A 48-5-41, the superior court cases in favor of and with the Board's standard procedure of obtaining from the property owner the documentation, photos or by some way of showing the property's primary use is an auxiliary of the church; the property qualifies for exempt status.

**Recommendation:** Suggesting approval of exempt status for map/parcel L01-18 as integrated auxiliary of First Baptist Church of Lyerly, Inc for tax year 2019.

Reviewer: Wanda Brown

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**VIII: COVENANTS IN LIEU OF APPEAL**

**a. COVENANTS IN LIEU OF APPEAL**

NAME	MAP & PARCEL	ACRES	CUVA ACRES
CAROL WINTERS	1900000017	20	20

Requesting approval for covenants listed above:

Reviewer: Brandy Hawkins

**Motion to approve covenant listed above:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**IX: INVOICES**

**a. Parker Fibernet, LLC** inv # 1023136 Due July 3, 2019 Amount \$1,025.50

**b. SouthData**– Inv #992857682 Due Date June 27, 2019 Amount \$288.48

**c. SouthData** – Inv #992859224 Due date July 2, 2019 Amount \$50.00

**d. SouthData** –Inv #9928592223 Due date July 2, 2019 Amount \$6,391.40

**BOA reviewed, approved, & signed**

**BOA discussed office policies and procedures.**

Meeting Adjourned at 10:30pm

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley



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Meeting of June 26, 2019