

2019 Real & Personal Appeals taken: 72
Total appeals reviewed Board: 70
Pending appeals: 0
Closed: 72

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

BOA acknowledged

V: APPEALS

CORRECTION

a. Map & Parcel: 65-22

Owner Name: Coley Two Farms

Tax Year: 2019

Appraiser notes: This property is located at 2160 Spring Creek Road near Trion. There are 6 poultry houses on 92.64 acres. The current TFMV is \$1,113,877. An appeal visit was made on 7/19/19.

Owner's Contention: Dimensions of poultry houses are incorrect. Poultry houses are over 10 years old and should have some value depreciation. The 40x80 implement shed should be classed as a litter bin (built as). The 16x20 equipment building should have same value as litter bin. It is actually built to fewer specifications than a litter bin. The 8x16 equipment buildings are attached to and built with poultry house and should have same value. Appealing value of poultry houses, litter bins, and equipment buildings to \$3 per s.f.

Owners asserted value: \$745,081

Determination:

1. The property owner is requesting \$3 per sq. ft, a total of \$495,000 for all 6 poultry houses; a difference of \$328,788.

- Currently recorded there are six 60x500 poultry houses, total sq. ft. 180,000 built in 2008 that are broilers with enclosed walls valued at \$823,788 or \$137,298 each. The dimensions of these houses are incorrect and should be recorded as 55x500 for 165,000 sf.; valued at \$755,142 or \$125,857.
- They are each valued at 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.
- 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)

2. The University of Georgia study states that poultry houses if maintained properly typically have a productive life of 30 to 40 years or more.
- These houses are over 10 years old and upon field inspection these poultry houses do show signs of physical deterioration.
 - According to standard procedure; adjustments to accessory buildings for deterioration are applied by adjusting the physical condition. An adjustment to the physical condition of these poultry houses due to deterioration to .89 would be appropriate.
3. 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.

• Below are dimensions and values of subject's accessories all included in the covenant value:

Accessory porch -- 10x20 -- 200 sq. ft. -- 2018 year - \$2,101 -- \$10.50 per sq. ft.

Equipment Building -- 16x20 -- 320 sq. ft. -- 2018 year - \$4,757 -- \$14.86 per sq. ft.

Equipment Building -- 6 ea. 8x16 -- 128 sq. ft. -- 2018 year - \$11,418 -- \$14.86 per sq. ft.

Grain handling systems -- always on record with \$0 value

Implement shed -- 20x20 -- 400 sq. ft. -- 2018 year - \$3,011 -- \$7.52 per sq. ft.

Implement shed -- 40x80 -- 3200 sq. ft. -- 2018 year - \$24,084 -- \$7.52 per sq. ft.

Implement shed f or w -- 20x60 -- 1200 sq. ft. -- 2018 year - \$6,444 -- \$5.37 per sq. ft.

Litter Bin -- 40x80 -- 3200 sq. ft. -- 2018 year - \$14,645 -- \$4.58 per sq. ft.

Litter Bin -- 40x120 -- 4800 sq. ft. -- 2018 year - \$21,968 - \$4.58 per sq. ft.

Patio: concrete 10x14 -- 140 sq. ft. -- 2018 year - \$177 - \$1.26 per sq. ft.

Poultry House 6 ea 60x500 ea -- tot 180,000 sq. ft. -- 2008 year - \$823,788 -- \$4.58 per sq. ft.

Utility Building -- 20x70 -- 1400 sq. ft. -- 2018 year - \$25,684 - \$18.34 per sq. ft.

• Upon review of record and visit to property; the year built recorded for most of these accessories is incorrect and should be 2008 except for the 40x120 litter bin should be 2010 per google earth and the 40x80 should be 2014.

• The 40x80 implement shed was built as a litter bin and is used for litter at some times during the year although it may be used for some other purposes also.

• The six 8x16 equipment buildings are attached to the poultry house and are actually control rooms for the poultry house. These were added for the 2019 tax year and may have been done so in error. Other poultry houses throughout the county have these control rooms and they are not included on the record.

• The 16x20 equipment building recorded is used to house a generator for the poultry houses. The construction is similar to a utility building. All equipment buildings on poultry farms should be recorded as utility buildings. It should be noted that at least one poultry farm's buildings for their generators are currently classed as utility buildings. The subject's equipment or utility buildings are not fully enclosed like comparables and should have a lower grade of 85.

• 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 that an adjustment of .89 be applied to the poultry houses physical condition and correct the dimensions to 55x500, the 40x80 implement shed be classed as a litter bin, the 16x20 equipment building assigned a grade of 85, correct the year built for all accessories, and the 6 8x16 equipment buildings be removed from the record or sound valued to \$0. The 16x20 equipment building should be classed as a utility building for tax year 2020. The reclassification of equipment buildings as utility buildings should apply to all poultry operations for tax year 2020. These changes would give a 2019 TFMV of **\$954,307**; a reduction of \$97,224. The correction of the 16x20 equipment building for 2020 would give a 2020 TFMV of **\$953,528**.

Reviewers: Wanda Brown and Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VI: BUDGET

a. Budget Expenditures Report discussion (see handout)

BOA discussed items on the Budget expenditures report

VII: DIGEST

a. Digest forms - to be signed by Chairman, Doug Wilson.

Mr. Wilson signed forms

VIII: INVOICES

**a. Parker Fibernet, LLC – Inv #1023633 Due date 9/4/2019 Amount \$512.50
BOA reviewed, approved, & signed**

Mr. Brewer stated in the meeting there had been a complaint from a property owner about an Appraiser sounding threatening when talking to them. Nancy Edgeman will address the issue with all office staff.

The BOA discussed the sales ratio, public utilities and what percentage they pay on, and the new mill rates set by the School and County Commissioner.

Meeting Adjourned at 10:15pm

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

DW
RR
BB
RP
JB

Chattooga County
Board of Tax Assessors
Meeting August 21, 2019