

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
June 17, 2020

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**Attending:**

**Doug L. Wilson, Chairman – Present**  
**Richard L. Richter, Vice Chairman – Present**  
**Betty Brady – Present**  
**Randy Pauley – Present**  
**Jack Brewer - Present**  
**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 June 10, 2020

**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 2020 MH's Certified to the Board of Equalization – 0**

**Total 2020 Real & Personal Certified to Board of Equalization - 0**

**Cases Settled – 0**

**Hearings Scheduled –0**

**Pending cases –0**

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

**Assessment Notices were mailed June 5, 2020. Appeals are top priority.**

**NEW BUSINESS:**

**V. APPEALS:**

**2020 Mobile Home appeals taken: 17**

**Total appeals reviewed by Board: 17**

**Pending appeals: 0**

**Closed: 17**

2020 Real & Personal Appeals taken: 14  
 Total appeals reviewed Board: 1  
 Pending appeals: 13  
 Closed: 1

Weekly updates and daily status kept for the 2020 appeal log by Nancy Edgeman.

**BOA acknowledged**

**VI: COVENANTS**

**a. 2020 Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
McDaniel Alfred	42-10	113.12	113.12	In lieu of appeal
Kerce Christopher & Sally	21-28	41	41	Continuation
Cook Jerry Hugh	31-10G	220.35	218.35	In lieu of appeal
Cook Jerry Hugh	31-10	248.09	246.09	In lieu of appeal
Stone Othell & Connie	38-162 & 38-163	32.41	30.41	In lieu of appeal
Daniel Alyssa Thornbrough	37-67-42 & 37-67-44	67.01	67.01	Continuation
Daniel Alyssa Thornbrough	37-67-40	4.38	4.38	Continuation
Requesting approval for covenants listed above:				
<b>Reviewer: Nancy Edgeman</b>				

**Motion to approve Covenants listed above:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**VII: APPEALS**

**a. Map & Parcel: T21-1**

**Owner Name: THOMAS LANNY & CHRYSAN**

**Tax Year: 2020**

**Owner's Assertion: 11,200**

**Owner's Contention:** Traded in two Sea Doo Jet-ski's for a Yamaha Wave runner – the two Sea Doo's are still on tax records and the tax district incorrect – should be Town of Trion.

**Determination:**

1. This is a personal property account with a watercraft located at 3 S Melba Dr inside Trion City limits.
2. The tax district in our records was applied as county due to all watercraft listings coming from the Department of Natural Resources not indicating a city district with the address given.
3. There are typically 200 plus watercraft registered or renewed registrations for Chattooga County in the annual DNR report with 663 current watercraft in our database.
4. It has been standard procedure to apply the county code to watercraft until the property owner's respond to letters of new accounts, file a return or verify the information on record.
5. The owner contacted the office by phone to inform us the district was incorrect and it was discovered that the two Sea Doo's he no longer owns had not been reported to be removed.

6. During the 2019 end of year process of the DNR download to update tax records, the newly registered Yamaha valued at \$13,186 in accordance with state mandated appraisal system for watercraft (ABOS) was added to this account for tax year 2020.
7. The value increased, prompting the owner to receive a return and an assessment notice.
8. There was no return located as being filed by the property owner for prior years or tax year 2020.

**Recommendation:** Suggesting correction of the tax district and removing the two Jet ski's no longer owned for a total 2020 tax value of \$13,186.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Brewer**

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

**b. Map & Parcel: S21-64**

**Owner Name: KIELBORN CARL**

**Tax Year: 2020**

**Owner's Contention:** Home has not had any additions. Exterior and interior are the same as always been. Larger and higher market value homes in close proximity are not valued as high as ours.

**Owner's Value Assertion:** \$153,073

**Determination:**

1. The property is located at 185 Georgia Ave inside Summerville city limits on .41 acres with land value of \$3,600; house value of \$238,253 and an accessory value of \$13,110 for a total fair market value of \$254,963.
2. The land and garage is in line with comparables; however, the house is out of line with neighborhood comparables including a recently sold property comparable to the subject.
3. Research indicates the grades of houses like the subject may need reviews for being too low and the neighborhood factor is out of line for the subject.
4. The neighborhood study of comparable brick homes with similar grades and construction indicate a \$39 to \$45 value per sq. ft and the subject is currently \$55 value per sq. ft.
5. After reviewing the neighborhood factors, a correction made placing a .79 on the subject brings it in line with a \$44 value per sq. ft.; also bringing it in line with the recently sold comparable valued at \$45 per sq. ft.
6. This adjustment decreases the value of the house to \$188,220.

**Recommendation:**

1. Suggesting updates for neighborhood comparables and correct the subject's neighborhood factor to .79 for a decrease of the house value from \$238,253 to \$188,220; a total fair market value of \$204,930 for tax year 2020.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion: Mr. Brewer**

**Second: Mr. Pauley**

**Vote: 3 voted yes, 1 voted no**



**c. Map & Parcel: 55-52-L0**

**Owner Name: RIVERS, JONATHAN**

**Tax Year: 2020**

**Owner's Assertion: 16,962**

**Owner's Contention:** Little usable land, garage is dirt floor, small apartment above garage; garage had no value for 2019.

**Determination:**

1. The property is located off Airport Road, Trion on 1.68 acres with an improvement value of \$10,410, a land value of \$6,552 and an accessory value of \$17,536 for a total fair market value of \$34,498.
2. The land study indicates the subject at \$3,900 per acre is in line with the neighborhood with an average of \$3,249 and a median of \$3,900.
3. The land sales study for properties sold 5 acres or less indicates the subject is within the range of sales below the median of \$4,577.
4. The subject's improvement was built in 2000 and has a 50 grade and 98 override physical, a functional of 40, an 88 economic obsolescence and a neighborhood factor of 79.
5. The subject's heated area is 1600 sq. ft. valued at \$10,410 or \$13 per sq. ft. and is in line with comparables with 50 grades; however, the 98 override physical should be adjusted and all economic obsolescence factors should be updated for the neighborhood.
6. There is no recent sales data for improvements like the subject with 50 grades; the comparables were sold between 1998 and 2011 and could not be used for market comparison.
7. The accessory value increased from a \$0 sound value to \$17,536 for tax year 2020 and is classed as a garage on record.
8. After the property visit on June 15, 2020; the determination is this is just a crawl space under the house or a house on stilts and the floor is dirt. There is a garage door and wall on one end as if the owner had intended at one point to turn this space into a garage but it was never completed.
9. There are partial decks on front and back but cannot be considered as accessories due to the condition, not complete and what is complete is falling in or not useable.
10. Overall observation of the property, it didn't appear livable or occupied and is in very poor condition.

**Recommendation:**

1. Remove the physical override and adjust to reflect true physical, remove economic obsolescence when the entire neighborhood is updated to insure uniformity for an improvement value of \$10,410.
2. Remove the garage as an accessory completely; leave land value as notified for a total fair market value of \$16,692, a decrease of \$17,806 for tax year 2020.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Pauley

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

**d. Map/ Parcel: S16-13**

**Owner:** White, Steve

**Tax Year:** 2020 appeal

**Appraiser notes:** This property located on Montgomery Street in Summerville was visited on 1/9/2020. The 2020 TFMV is \$53,481.

**Owner's Contention:** Highest appraised house on this side of town.  
**Owners asserted value:** \$35,000

**Determination:**

1. The review of home in January 2020 indicated the physical condition of the home should be recorded at .78 rather than .50. The heat was changed to radiant from no heat.
2. While researching comparables for appeal purposes it was discovered that the subject property did not have a neighborhood adjustment applied as the neighboring properties did. This factor should be .87.
3. An equity study was completed using 4 comparable properties. This study indicated a median per sf. value of \$26.06 and average per sf. value of \$26.01. The change of neighborhood adjustment would give the subject a per sf. value of approximately \$29.22.

**Recommendation:** I recommend application of a neighborhood adjustment that is equivalent to the neighboring properties. This change would give a 2020 TFMV of approximately \$47,123 a reduction of \$6,358.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion: Mr. Brewer**

**Second: Mr. Pauley**

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

**e. Map/ Parcel: P10-14**

**Owner: Leonardis, David**

**Tax Year: 2020 Appeal**

**Appraiser notes:** This home at 197 Greeson Street was visited by Randall Espy on 1/6/2020 for review purposes and on 6/12/2020 by Bryn Hutchins for appeal purposes. The 2020 TFMV is \$21,302

**Owner's Contention:** See letter in file.

**Owners asserted value:** \$17,500

**Determination:**

1. During the visit on 1/6/2020 the sketch was corrected to reflect the proper dimensions of the heated area, enclosed porch, and landing. The economic obsolescence factor of .88 was also removed as directed. These changes increased the 2020 TFMV to \$21,302 from \$15,330 in 2019.
2. During the visit on 6/12/2020 some other changes and corrections were noted. The dimensions of the enclosed porch on front of house were corrected and separated into utility room and enclosed porch. A patio was also added to the home since the 1/6/2020 visit. Since these changes happened after the 1/6/2020 visit they should be applied to the 2021 tax year. These changes would increase the 2021 TFMV to \$21,974; an increase of \$672.
3. There is no evidence as of this date that the 2020 covid-19 pandemic has affected the sales value of homes in this area. Our current sales ratio is within state guidelines.

**Recommendation:** I recommend no changes to the 2020 TFMV as notified. The changes noted during 6/12/2020 visit should be applied to the 2021 tax year.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Richter**

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



**f. Map/ Parcel: 52-2-C**

**Owner: Martie, Michael**

**Tax Year: 2020 appeal**

**Appraiser notes:** This property at 1777 Lick Skillet Road was visited on 6/15/2020 for appeal purposes. The 2020 TFMV of the property is \$25,467.

**Owner's Contention:** The B.O.E. stated the destroyed double wide on the property had zero value. It is uninhabitable. Appealing mobile home only.

**Owners asserted value:** \$16,513

**Determination:**

1. The mobile is in extremely poor condition. Exterior inspection indicates roof is damaged and tarped. Interior inspection indicates massive amounts of water damage. Large amounts of ceiling have fallen in and there is evidence of holes in roof and rotting roof joists. Floor is unsafe due to water damage. Large amounts of black mold throughout house. The damage to roof and exposure to elements indicates that this home should be valued at zero per board policy.
2. The damage to roof and exposure to elements indicates that this home should be valued at zero per board policy.
3. This mobile home has been assigned a certificate of permanent location; giving the owner the right to appeal at this time.
3. In 2017 the B.O.E. gave a value of zero to this mobile home.
4. A utility building on property is damaged from a hole in the roof and the physical condition and functional obsolescence should be adjusted. Adjusting the physical condition to 50. Applying a functional obsolescence of zero due to the fact that nothing can be stored and kept dry will give the utb a value of zero. A zero value pre-fab utb and pumphouse should be removed from record.

**Recommendation:** I recommend sound valuing mobile home and utb to zero for a 2020 tax year TFMV of \$15,521

**Reviewer:** Randall Espy

**Motion to approve Owners asserted value of \$16,513**

**Motion: Mr. Pauley**

**Second: Mr. Brewer**

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

**g. Map / Parcel: P10-40**

**Property Owner: David Leonardis**

**Tax Year: 2020**

**Value Assertion:** \$919

**Owners Contention:** See letter.

**Appraisers Notes:** Property was appealed back in 2018. The BOA adjusted the land value from \$1,468 to \$949.

**Determination:**

1. Property is located at 217 Greeson Street in Pennville. The property was appealed back in 2018 and at that time all structures had been removed from property.
2. The land value was \$1,468 for .28 acres in 2018 and was adjusted by BOA to \$949.
3. There was a utility building that had been sound valued to \$0. It appears the utility building was not removed from the record and for 2020 showed up in the total fair market value. The land with the utility building is \$1,772; however the total fair market value should be \$949 for the 2020 tax year.

**Recommendation:** It is recommended to remove the utility building from the 2020 tax record that made the total fair market value at \$1,772 and set the fair market value at \$949 for the 2020 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Pauley

**Second:** Mr. Brewer

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

**h. Map / Parcel: 48-67**

**Property Owner:** Jane Elder Schlachter

**Tax Year:** 2020

**Value Assertion:** \$40,440 per acre

**Owner's Contention:** Same as tractor Supply that has sewer, we do not have sewer.

**Appraiser's Notes:** The three comps used in study were BOA decision.

**Determination:**

1. Property is located on Highway 27 north of Summerville, being the old Trade Day Grounds, now used for parking.
2. Property is 6.83 acres with a front foot commercial unit value of \$450. The land value is \$536,150 for a land per acre value of \$78,499.
3. The comps used have a average acreage of 18.44. All comps front Highway 27. The average land value is \$571,850 for a average land value per acre of \$33,287.

**Recommendation:** It is recommended to set the land value at \$276,205 which would be a value per acre of \$40,440. This would make the total fair market value \$276,655; it was \$556,187 for the 2020 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Pauley

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

**i. Map / Parcel: P05-8**

**Property Owner:** Jane Elder Schlachter

**Tax Year:** 2020

**Value Assertion:** \$25,000 per acre

**Owners Contention:** Same as tractor Supply that has sewer, we do not have sewer.

**Appraisers Notes:** The three comps used in study were BOA decision.

**Determination:**

1. Property is located on Highway 27 north of Summerville, being across from the old Trade Day Grounds. Property has an old storage building on it.
2. Property is 2.51 acres being commercial property. The building value is \$19,059 the land value is \$101,504 for a land per acre value of \$40,440. The total fair market value is \$120,563.
3. The comps used have a average acreage of 18.44. All comps front Highway 27. The average land value is \$571,850 for a average land value per acre of \$33,287.



**Recommendation:** It is recommended to set the land value at \$75,300 which would be a value per acre of \$30,000. This would make the total fair market value \$94,359 it was \$120,563 for the 2020 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**j. Owner: Leonardis, David**

**Tax Year: 2020**

**Map/ Parcel: P10-13**

**Owner's Contention:** Presently with the Pandemic and the Recession the Country is undergoing I think it's not a reasonable expectation that property values are going up. Quite the opposite I think. 199 and 207 Greeson St. went down in value and I would think that would be the case for the rest of the neighborhood. As to my 177 & 197 Greeson St. while I have made some improvements there are still major structural and roof issues. I have made some progress but I submit my listed assessment is far more in line than the present assessment by the County. The same for 217 Greeson St. which has no house and is next to 207 Greeson St. which has a half a house and went down in assessed value. I would urge you to reconsider the assessments on all 3 properties.

**Owners asserted value:** \$20,000

**Determination:**

1. The subject property is 0.20 acres located on 177 Greeson Street, and has a improvement value of \$38,203 and a land value of \$2,125 for a total fair market value of \$40,325.
2. 199 Greeson Street has no improvements and was reviewed on 1/9/20 and the land was adjusted from \$454 to \$405. 207 Greeson Street has half the remains of a burnt residential improvement that is in the process of being torn down. It was also reviewed on 1/9/20 and the land value was adjusted from \$949 to \$921.
3. A previous review was done on the subject property on 1/6/20; the field appraiser adjusted the residential improvement value from \$16,001 to \$38,203, removed all accessories, and the land value was adjusted from \$1,945 to \$2,125. A total fair market value increase from \$18,687 to \$40,328.
4. A recent review for this appeal was done on 6/12/20; the only discovery made was the square foot of the 1 story addition attached to the rear of the house was corrected from 470 sq ft to 564.
5. No recent market data exists to show a decrease in residential improvement values due to the pandemic.

**Recommendation:** Make the above corrections to the 1 story addition attached to the rear of the house since this was the state of the residential improvement January 1 of this year. This correction would adjust the improvement value from \$38,203 to \$39,614. The land value would remain the same at \$2,125 for a total fair market value of \$40,328.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Brewer**

**Second: Mr. Pauley**

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



**VIII: EXEMPTIONS**

- a. Property Owner: Bobby R Elder**  
**Map & Parcel: 86-22 (1815 Dry Creek Road)**  
**Tax Year: 2020**

**Contention:** Mr. Elder visited the office on June 11, 2020 to file for Veterans Exemption.

**Determination:** Mr. Elder presented a letter from the Department of Veterans Affairs stating he is 100% service connected disabled effective April 8, 2014 .

**Recommendation:** Based on 100% service connected disability, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

**Reviewer: Nancy Edgeman**

**Motion to approve Veterans exemption:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**IX: MISC ITEMS**

- a. Appeal Waiver & Release**  
**Property Owner: Tilson Lisa Carol**  
**Map /Parcel: 68-48**  
**Tax Year: 2020**

**Determination:** Appeal Form was filled out in error. Property Owner filed for Covenant in Lieu of Appeal. Covenant value was lower than asserted value. Property Owner signed Appeal Waiver Form.

**Recommendation:** Requesting Mr. Wilson, Chairman Sign Appeal waiver to release appeal.

**Reviewer: Nancy Edgeman**

**Motion to approve Appeal waiver & release:**

**Motion: Mrs. Brady**

**Second: Mr. Brewer**

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

**X: INVOICES**

**a. Georgia Association of Assessing Officials (GAAO)** – Member dues for Doug Wilson, Richard Richter, Betty Brady, Randy Pauley, Jack Brewer, Nancy Edgeman, & Kenny Ledford Due upon receipt Amount \$350.00.

**b. Amazon (Nancy Edgeman)** Retractable belt barrier Amount \$32.09

**BOA reviewed, approved, & signed items a & b**

**Motion was made by Mr. Richter to approve the updated Mobile Home guidelines listed below, Seconded by Mrs. Brady, All that were present voted in favor**

**CHATTOOGA COUNTY BOARD OF ASSESSORS MOBILE HOME GUIDELINES**

A) Establishing Ownership

\*Georgia Law requires all mobile or manufactured homes built in 1963 or later to be titled. However, some manufactured homes in Chattooga County do not have Georgia titles. For the purposes of establishing a tax account, each item in the following list may be used to provisionally determine

ownership. The list in rank ordered; for any item to be used in establishing ownership, the items preceding it in the list must not exist or cannot be established to exist.

- 1) Georgia Title
- 2) Out-of-State Title
- 3) Deed

In the event that none of these items can be obtained, the owner of the real estate where the Mobile home /Manufactured Home is located shall be deemed to bear the tax liability for the home.

B) Establishing that a Mobile Home / Manufactured Home have no taxable value.

\*The following is a guide for determining if a Mobile Home / Manufactured Home should be listed in the tax records at a scrap value of \$500. If the answer to the first 3 items is "NO" and the answer to the last item is "YES", the Home shall be listed in the tax records at a \$0 scrap value.

- 1) Is it being occupied as a dwelling?
- 2) Is it being for storage purposes?
- 3) Is the siding and /or roofing intact?
- 4) Is the interior exposed to the elements?

**Effective June 17, 2020**

**Meeting adjourned at 10:25am**

**Doug L. Wilson, Chairman**

**Richard L. Richter**

**Betty Brady**

**Randy Pauley**

**Jack Brewer**

**Chattooga County  
Board of Assessors  
Meeting June 17, 2020**