

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
June 24, 2020

Attending:

Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer – **Absent (Continuing Education)**
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 17, 2020

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 2020 MH's Certified to the Board of Equalization – 2

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.

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: 22
 Total appeals reviewed Board: 12
 Pending appeals: 10
 Closed: 12

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
Tilson Lisa	68--48	20	18	NEW
Edmondson Johnny	10--16	24.99	22.99	NEW
Requesting approval for covenants listed above:				
Reviewer: Nancy Edgeman				

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: 70-8-A

Owner Name: Weaver, Scott

Tax Year: 2020

Owner's Assertion: \$150,000

Owner's Contention: Local comps do not support this estimate for 3 bedroom, 2 bath house. First, there is not 2,600 heated area. There is approximately 1,600 heated area. Secondly, the side addition has no heat and is used to store cat food. 3rd – dog kennel is an open empty building, 4th – the implement shed is portable. Why are we being charged for a well house? Also steel roof is mismatched and old.

Determination:

1. The property is 7.8 acres located off Narrows Rd, Summerville on the end adjoining West Armuchee Rd.
2. The house value is \$183,797, land value \$39,125 and accessory value of \$39,125 for a total current fair market value of \$292,635.
3. Upon reviewing last year's records, the improvement sketch and grade was corrected and eight more accessories were added to records including a deck, a pool, pool deck, a garage and 4 implement sheds.
4. The heated area includes not only the 2-story main living space but also the 1 story additions with living space. The term heated area is to describe all living space with entry from inside the house. These areas have different codes to allow for what type of living space and value applies accordingly.
5. The accessory value increased from \$12,077 to \$69,713 for tax year 2020 bringing the subject up-to-date during a field inspection conducted in December 2019.
6. The owner's contention indicates a well house on tax records and a pump house was found on the property but is not included as one of the accessories on tax records.

7. The buildings listed on record were verified with correct description: the 2 implement sheds with roof only are attached to each side of the garage, implements sheds with roof and walls or floors, the utility building and dog kennel all verified.
8. The dog kennel is a 20x180, 3600 sq. ft kennel with floor and fence valued at \$21,996 a value per sq. ft. of \$6.11 which is the same for all dog kennels with floor and fence.
9. A county-wide study of 115 grade houses ranging from 1000 sq. ft. to 2600 sq. ft built in mid 90's with same physical condition as the subject indicates the house value falls at the higher end of the median but is within range.
10. The sales of 115 grade houses closest in comparison indicates the subject at \$71 per sq. ft. falling within range upper end of the median of \$68 per sq. ft. after adjustments for the subject's higher accessory value.
11. There is no applicable neighborhood sales data for a house comparison; therefore, closest sales in comparison to the subject's grade, year built, physical and acreage were used in the market study.
12. One land comparison in the neighborhood with an improvement and similar acreage size for similar land class is just passed Narrows Rd on West Armuchee valued at \$4,332 per acre with the subject at \$5,016 per acre.
13. The land sales closest in comparison to the subject in acreage, residential class and similar map area indicates the subject is in range below the average of \$5,341 and just above the median of \$4,290 with the subject at \$5,016 per acre.

Recommendation:

Leave the total fair market value as notified at \$292,635 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

b. Map/ Parcel: T15-25

Owner: Logan, Carter & Paige

Tax Year: 2020 appeal

Appraiser notes: A field visit was completed for this appeal on 6/12/20 by Bryn Hutchins. Owner stated that he missed the appeal date for 2019. This property was purchased in 2018 for \$110,000. This same property sold for \$84,700 in 2004.

Owner's Contention: Based on property values on the same street. Did not notice increase in 2019 until after appeal dates. Attached are values and sizes of all homes on Gray Street.

Owners asserted value: \$50,317

Determination:

1. The subject property is 0.40 acres located on 64 Gray Street and has a residential improvement value of \$100,900, an accessory value of \$1,191, and a land value of \$7,832 for a total fair market value of \$109,923.
2. A field review was done on 10/2/18 due to the property recently being purchased, the total fair market value increased from \$50,317 to approximately \$65,722 for adjustments made to the physical condition of the home. On 5/16/19 the property value was adjusted to approximately match the 2018 selling price of \$110,000.
3. Research indicates a grade of 105 was applied to the residential improvement during adjustment to the 2018 selling price. Upon consultation with fellow appraisers a grade of 100 would be more accurate. Grades of the houses on the street range from 90 to 115. It has been

determined that new grading criteria are to be applied when reviewing homes in the county. This neighborhood was last reviewed in 2017 and is due to be reviewed for the 2021 tax year.

4. A physical condition of 97 was applied during adjustment to the 2018 selling price. An accurate physical assessment of this home is approximately an 89.
5. The dimensions of the house were checked and the sketch was corrected altering the heated area from 1,412 sq ft to 1,444 sq ft.
6. The carport was corrected from 594 sq ft to 572 sq ft.
7. The grade and physical of the 12x13 utility building was corrected.
8. A study of adjusted comparables 100 grade residential improvements show a median of \$42.44 and an average of \$42.69 value per square foot. The subject properties residential improvement is higher than comparables at \$69.88 value per square foot. This study indicates that these 100 grade homes should be reviewed and/or adjusted to be uniform with the market data available.
9. A sales study of 100 grade residential improvements shows a median of \$50.71 and an average of \$55.79 value per square foot. The subject properties residential improvement is between the comparables at \$69.93 value per square foot.
10. Upon reviewing the values and sales for the past two years it has been determined that an adjustment to values for all homes in this neighborhood is necessary to maintain uniformity. This neighborhood was last reviewed in 2017 and is due to be reviewed for the 2021 tax year and will be subject to adjustments for the current market and sales ratio.
11. An adjustment to the value of this home should be applied in order to maintain uniformity with other 100 grade homes sold in the county. The per square foot value necessary for this is approximately \$55.77. This value is applied by an adjustment to the CD factor to 1.35. This adjustment would give a 2020 TFMV of approximately \$89,579.

Recommendation: I recommend an adjustment to the per square foot value of this property to approximately \$55.77 for a 2020 TFMV of \$89,579. I also recommend a review of homes in this neighborhood and other 100 grade homes to attain uniformity.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

c. Map/ Parcel: 50-34

Owner: Hardeman, Arlene

Tax Year: 2020 appeal

Appraiser notes: This home at 1014 Highway 114 was visited on 6/19/2020 for appeal purposes. The current TFMV is \$78,698.

Owner's Contention: house is in very poor condition and falling in. Zero value.

Owners asserted value: \$66,413 for land only.

Determination:

1. Home is poor condition. Exterior of home does exhibit some signs of deterioration with some rotting wood and damaged porches. Interior of home exhibits signs of joist and floor failure. Most of floor seems weak and is unlevel in many places. Floor in kitchen has failed to the point of being able to see the ground under the home in one area and collapse and weakness in other areas.
2. The current value of the home is \$12,285 or \$7.01 per square foot. Assignment of a functional obsolescence of 40% will give this home a value of \$8,760 or \$5 per square foot.

Recommendation: I recommend setting the value of this home to \$5 per square foot for a 2020 TFMV of approximately \$75,173

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

d. Owner: Williams, William A

Tax Year: 2020

Map/ Parcel: 44-18A-TR-21

Owner's Contention: I have not made any improvements half of the property still remains wet year round it is unusable. Should be same as last year.

Owners asserted value: \$43,900

Determination:

1. The subject property is 5.45 acres located on 12287 Highway 100 and has an improvement value of \$30,202 which is a mobile home that has been attached to the real property by certificate of permanent location. The land value is \$23,176 for a total fair market value of \$53,378.
2. In 2014 and 2017 the property was appealed and each time the Board of Equalization set the value at \$43,900.
3. A recent field visit was done on 6/16/20 for this appeal and the mobile add-ons were corrected.
4. The land value is currently at \$4,252 an acre.

Recommendation: Making the above changes to the mobile home add-ons would alter the improvement value to \$27,475. The land value would remain the same at \$23,176 for a total fair market value of \$50,651.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

e. Owner: Burton, Frieda

Tax Year: 2020

Map/ Parcel: 64C-5

Owner's Contention: No appeal of land. Garage is fallen in. Had zero value last year.

Owners asserted value: \$0 for garage.

Determination:

1. The subject property is 0.51 acres located on Mountain View Road and has an accessory value of \$4,545 and a land value of \$2,629 for a total fair market value of \$7,174.
2. The garage in question has been valued at \$0 by field appraisers for some time now due to the improvement being partially torn down and its poor condition.
3. The improvement was given a value through a system error for the year 2020.
4. A field visit for this appeal was done on 6/17/20 to verify the improvements state and condition.

Recommendation: Sound value the accessory to \$0. This would leave only a land value of \$2,629.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Map /Parcel: 22-15

Property Owner: Blackcat Properties LLC

Tax Year: 2020

Value Assertion: \$271,526

Owners Contention: Property value increased 269%. Please provide comparables. Real forest land increased in value 269%. Please provide comparables over the last two years.

Appraisers Notes: This was a split out of a 924 acre tract in 2017 that had been under the Preferential Covenant. The land access factor was at 1.33 for the 924 acres and I found in April of 2020 it should have been corrected to 3.50, this was the reason for the increase. I also feel some tracts that adjoin this tract should be adjusted as well. This property sold in 2017 for \$609,975 for a sales price per acre of \$1,084.

Determination:

1. Property is located on Fullerton Road in the South end of the County off of Price Bridge Road. The property was taxed at 562.59 acres; however the acreage should be 530.54. The land value was \$732,491 for a value per acre of \$1,302. The acreage correction would make the land value at \$687,973 for a per acre value of \$1,297. The \$687,973 would be the total fair market value.
2. Sales comps used are from throughout the County from Foster Manning to Gore Subligna to Haywood Valley Road. See in folder. The average acreage is 200.97 acre. The average sales price of the comps is \$341,350 for a average sales price per acre of \$1,814. The subject's average per acre is \$1,084.

Recommendation: It is recommended to change the acreage to 530.54 and set the land value at \$687,973 which would be the total fair market value for the 2020 tax year. This would be an average per acre of \$1,084.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

g. Map / Parcel: 63-26

Property Owner: ZIP TRADING CORP

Tax Year: 2020

Value Assertion: \$57,000 for a value per acre of \$2,808.

Owner's Contention: See attached letter. Enclosed an appraisal valued at \$57,000.

Appraisers Notes: An appraisal amount of \$57,000 is noted, however I did not see any comparables in appraisal packet to justify appraisal amount. . Property has sat on the market at \$120,000 for 550+ days with no equerries.

Determination:

1. Property is located on Highway 27 North at the County line. Property was taxed at 21.30 acres and should have been 20.30 acres. Property has approximately 1,700+ road frontage and has approximately 100' power line running through it.
2. Sales comps used are along Highway 27 north of Mountain View intersection. These comps have 1/2 less of the road frontage as the subject property. The average acreage of the comps is 14.64 acres. The average land value of the comps is \$52,349 for a average per acre of \$3,642. After acreage per acre of the subject property is \$3,500 per acre. This average per acre is below the comps average per acre.

Recommendation: It is recommended to change the acreage from 21.30 which was valued at \$74,559 for a per acre value of \$3,500 to 20.30 acres for a total fair market value of \$71,059 and a per acre value of \$3,500 for the 2020 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: INVOICES


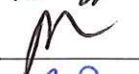



- a. SouthData** – Real Property Assessment Notices Due date 6/27/2020 Amount \$6,502.14
- b. SouthData** – Personal Property Assessment Notices Due date 6/27/2020 Amount \$331.16
- c. SouthData** – CD charge for real & personal due date 6/27/2020 Amount \$100.00
- d. Data Cloud Solutions** – Mobile Assessor Due date 7/23/2020 amount \$4,181.39
- e. Parker Fibernet LLC** – Due date \$7/5/2020 amount \$1,025.00

BOA reviewed, approved, & signed items a-e

Nancy Edgeman discussed with the BOA the appeal period and not being able to visit properties with Mobile Assessor until the digest flips. The Board agreed until the field reps resume field visits the part time field rep will work two days per week.

The BOA discussed the possibility of donating two of the laptops in the office to the school system for kids.

Meeting adjourned at 10:02am

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

Chattooga County
Board of Assessors
Meeting June 24, 2020