

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 1, 2020

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

Meeting called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 24, 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 – 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: 26
Total appeals reviewed Board: 19
Pending appeals: 7
Closed: 19

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

VI: APPEALS

a. Map & Parcel: 37-28

Owner Name: BARNES ORLANDO

Tax Year: 2020

Owner's Assertion: 6,000

Owner's Contention: We only own one boat, please delete the others.

Determination:

1. This is a personal property account with a watercraft located at 4427 Mahan Rd, Summerville.
2. Watercraft listings coming from the Department of Natural Resources indicated an additional boat was registered under the owner's name.
3. The owner contacted the office by phone and it was discovered that the Sears boat and Winner boat had not been reported to be removed prior to assessment notices being mailed.
4. During the 2019 end of year process of the DNR download to update tax records, the newly registered boat valued at \$6,554 in accordance with state mandated appraisal system for watercraft (ABOS) was added to this account for tax year 2020.
5. The value increased, prompting the owner to receive a return and an assessment notice.
6. The property owner contends that they did not receive a return form at this address; however, did receive their assessment notice.
7. There was no return located as being filed by the property owner for prior years or tax year 2020.

Recommendation: Suggesting removing the two boats no longer owned for a total 2020 tax value of \$6,554.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

b. Map & Parcel: B01-35

Owner Name: BURRAGE, JACKIE B SR & SHERRY

Tax Year: 2020

Owner's Assertion: \$4,018

Owner's Contention: Implement sheds in very poor condition, should have no value.

Determination:

1. This property is 2.87 acres located at 91 Dove Circle, Summerville off of Raccoon Creek Rd with no improvement value, land value of \$4,018 and accessory value of \$2,625.

2. The property was reviewed in January of 2018 and the physical condition of the accessory buildings was updated in tax records at that time.
3. After recently reviewing the property and buildings by exterior inspection on June 25, 2020; the 2 implement shed type buildings appear to still be functional and could be used.
4. This is actually three buildings in one, almost like barn type build with a loft on top of one side. The implement shed underneath the loft is very sturdy built there was no water damage detected. We could not access the loft for interior inspection but it does not appear to be useable and there's no way up without a ladder.
5. With this type situation, the 20x20 side was labeled as an implement shed as one building and the 10x20 side labeled as an implement shed.
6. Both sheds during previous review were graded 90 and given a physical of 70 and are still accurate with that physical.
7. There was previously a pool deck on record with a \$0 value that should be removed.

Recommendation: Remove the pool deck and leave the land and accessories as notified at a total fair market value of \$6,643 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

c. Owner: Burrage, Sherry

Tax Year: 2020

Map/ Parcel: B01-25

Owner's Contention: Home is in extremely poor condition and is falling in.

Owners asserted value: \$1,525

Determination:

1. The subject property is 0.33 acres located on 2283 Back Berryton Road and has a residential improvement value of \$8,000 and a land value of \$1,525 for a total fair market value of \$9,525.
2. A field visit was done on 6/24/20 and the residence was discovered in extremely poor condition and deteriorating rapidly due to the roof falling in and the interior of the residence being exposed to the weather.

Recommendation: Value the residential improvement to \$0 leaving a land value of \$1,525 as the total fair market value.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Brewer

Vote: All that were present voted in favor

d. Map/ Parcel: M02-63

Owner: Pritchett, Jackie & Angie

Tax Year: 2020 appeal

Appraiser notes: This property includes a 1,825 square foot home and is located in Menlo on the west side of Jamestown Road just south of Ridge Street. The 2020 TFMV is \$86,566. The property was reviewed on 9/18/19 by Bryn Hutchins. It was visited on 6/25/2020 for appeal purposes.

Owner's Contention: Compared to other houses around this one, our FMV doubled while others decreased or went up no more than 20%. Our house is not worth \$86,566.

Owners asserted value: \$55,000

Determination:

1. The review of this home in 2019 resulted in corrections and adjustments to tax record.
2. The grade of home was adjusted from 85 to 105; which is consistent with other 105 grade homes in the county and consultation with fellow appraisers.
3. The physical condition of the home was adjusted from 74 to 84 for current condition of the home.
4. The sketch of home was corrected to include the carport converted to living space, the dimensions of a porch were corrected, and a patio was added. This increased the living space from 1,165 to 1,825 square feet.
5. These changes increased the value of the home from \$43,530 to \$83,004.
6. The land value increased by \$58 from \$3,504 to \$3,562. This was due to a correction in the depth factor due to updating of depth tables in Wingap.
7. A comparable study using 5 comparables near the subject indicates the subject's per square foot value of \$45.48 is above the median of \$39.06 and average of \$41.21. This difference is caused by a neighborhood factor of .89 which is greater than the comparable's factor of .79. Adjusting this factor would give a per square foot value of \$41.77; which is within the range of values of the comparables and near the average of \$41.21.
8. An 8x12 implement shed with grade of 70 and physical condition of 60 valued at \$310 was discovered during appeal visit on 6/25/2020.
9. After the adjustments to the land value, addition of implement shed, corrections to the sketch, adjustments to the grade and physical, and adjustment of the neighborhood factor the FMV of the home would be \$76,248 for a 2020 TFMV of \$80,120 An increase of \$33,086 from \$47,034 in 2019 tax year.

Recommendation: I recommend adjusting the neighborhood factor to .79 for a 2020 TFMV of \$80,120. This would be a reduction of \$6,446 for 2020 tax year.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

e. MAP / PARCEL: P05-7

PROPERTY OWNER: Jane Elder Schlachter

TAX YEAR: 2020

Value Assertion: \$30,000 per acre

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

Appraiser's Notes: This is the barber shop across from Trade Day. Property does not have sewer. Comps used not have sewer except Pamper Me Salon.

Determination:

1. Property is a .31 acre located on Highway 27 north of Summerville, being the barber shop across from the old Trade Day Grounds. Property has good access on Highway 27 at a front foot value of \$450. The land value is \$62,092 for a land value per acre of \$200,297. With the improvement value and land value the fair market value is \$70,978.

2. Comps used are all on Highway 27 and all have a front foot value at \$450. All comps used do not have sewer except P09-5 being Pamper Me Salon. The average acreage of the comps is .38 and the median acreage of the comps is .34. The average land value of the comps is \$48,268 the median value of the comps is \$50,176. The average land value per acre of the comps is \$133,825, and the median value per acre of the comps is \$140,717.

Recommendation: It is recommended to set the land value at \$40,000 which would be a value per acre of \$129,032. This would make the total fair market value \$48,886 it was \$70,978 for the 2020 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Brewer

Vote: All that were present voted in favor

f. MAP / PARCEL: 58-32

PROPERTY OWNER: Lisa Ann Hulse aka Lisa Ann Bolt

TAX YEAR: 2020

Value Assertion: \$2,000

Owner's Contention: I paid \$2,000 for the property. It is attached to my 20 acre plot. This property has no road frontage.

Appraiser's Notes: This property does join a 20 acre tract that has good road frontage, owned by Ms. Hulse. This makes the subject property as good access.

Determination:

1. Property is located on Maddox Lake Road and is 2.02 acres. The property does set off the road however does join a 20 acre tract that has road frontage. The land value is \$6,060 for a value per acre of \$3,000. The property was bought in 1991 for \$2,000.
2. Neighborhood comps used are similar in acreage and front on Maddox Lake Road. The average acreage of the NH comps is 1.53. The average land value of the NH comps is \$7,191 for a average per acre value of \$4,771. Subject value per acre is \$3,000.
3. Sales comps used are all 2019 sales and are throughout the County and all have good road frontage. The average acreage of the sales comps is 2.20. The average land value is \$11,631 for a average per acre value of \$5,019. The average sales price is \$12,000 for a average sales price per acre of \$5,220. The subject is \$3,000.

Recommendation: It is recommended to leave the land value at \$6,060 which is also the total fair market value 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

g. MAP / PARCEL: 37-73

PROPERTY OWNER: Edward, Cynthia & William Hurley

TAX YEAR: 2020

ON HOLD PENDING FURTHER INFO

Value Assertion: \$57,302 (Last year's value)

Owner's Contention:

Appraiser's Notes: This property was valued at large acreage values and was adjusted to small acreage values in 2020. Large acreage has been 25 acre plus and small acreage was 24.99 and below. Small acreage per acre would have been approximately \$4,059, and large acreage per acre would have been approximately \$2,565.

Determination:

1. Property is located on Beavers and Dupree Road. The property has 22.34 acre and has very good access. The property was valued at large acreage at a value of \$57,302 for a per acre value of \$2,565. The property was being reviewed and changed to small acreage at a value of \$90,537 for a per acre value of \$4,053.
2. Neighborhood comps used have an average acreage of 18.34 The average per acre value is \$3,964. All neighborhood comps have good access.
3. Sales study is 2018 & 2019 sales and are throughout the County. The average small acreage from 0 to 21.50 acres has a average sales price per acre of \$4,305. The large acreage sales 21.51 plus study shows a average price per acre of \$2,184. The subject if considered small acreage is \$4,053. The subject if considered large acreage would be \$2,565.

Recommendation: It is recommended to change the value per acre to \$2,565 for a total fair market value of \$57,302. It is also recommended for the Board of Assessor's to look into adopting a new acreage break between small and large acreage.

Reviewer: Kenny Ledford

Motion to table item until next meeting:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

Nancy Edgeman discussed getting approval for preliminary digest via email. The BOA agreed.

Kenny Ledford discussed land values and adopting an small acreage break with BOA.

Meeting adjourned at 10:30am

Doug L. Wilson, Chairman



Richard L. Richter



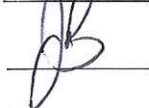
Betty Brady



Randy Pauley



Jack Brewer



Chattooga County
Board of Assessors
Meeting July 1, 2020