

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 22, 2020

Attending:

Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – **Absent**
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 July 8, & No Meeting for July 15, 2020

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets / Checks

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 Real & Personal Certified to Board of Equalization - 7

Cases Settled – 0

Hearings Scheduled –4

Pending cases –4

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

Appeals are top priority.

NEW BUSINESS:

V. APPEALS:

2020 Real & Personal Appeals taken: 62

Total appeals reviewed by Board: 30

Pending appeals: 32

Closed: 30

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

BOA acknowledged

VI: APPEALS

a. Map/ Parcel: 68-94-F

Owner: Bishop, Dennis & Nancy

Tax Year: 2020 appeal

Appraiser notes: This 1,752 square foot home is located on 17.76 acres at 705 Silver Hill Road with 2020 TFMV of \$304,763. The home was added to record for 2019 at 15% complete. On 12/19/19 the home was visited and moved to 100% complete along with an adjustment to the grade applied before completion for the 2020 tax year. Property was revisited on 7/6/2020 for appeal purposes.

Owner's Contention: Value not aligned with neighboring land/homes of equal age. 1463 Ben Mosley 16 acres 1,536 sq. ft. 2018 40x30 barn (\$45,256 assessed). 1012 Ben Mosley 67 acres 1,828 sq. ft. house built in 2017 25x21 shed (\$77,486 assessed).

Owners asserted value: \$48,500 assessed - \$121,250 TFMV

Determination:

1. This home was recorded as complete for the 2020 tax year and the grade of home was set to 130. Consultation with fellow appraisers indicates this grade is accurate. Grading is based on quality of materials, workmanship and design; all of which are consistent with a 130 grade on this home. Our records do indicate that a neighborhood factor was not applied; and should have a factor of .89 to be uniform with other similar homes in the area. This change reduces the value of the home by approximately \$25,896.
2. Our records indicate that the basement of 1656 square feet is finished and this should be recorded as unfinished per owner. This change reduces the value of the home by approximately \$37,888.
3. Upon review of some comparables near this property and submitted by the property owner it was discovered that there were some incorrect factors applied and grading of the comparable homes needs to be adjusted to maintain uniformity. The information gathered from review of these and other comparables in the area has revealed that corrections to the current records and review of the properties in this area are necessary. It has been determined that new grading criteria are to be applied when reviewing homes in the county.
4. A sales study using 10 sales from 2018 and 2019 of 130 grade homes indicates the corrected per square foot value of \$97.96 is above the median of \$72.84 and the average of \$75.03. Most of the sales used in this study were not quite equivalent to the subject in the amount of basement, porches, and attached garage which accounts for the difference in value.
5. A comparable study using three homes with equal grade and physical condition with similar square footage indicates this home is equitable with the comparables used. This was determined by adjusting the comparable properties to match the subject's attributes; such as 2300 square feet of open porch and attached garage.
6. The farm shop on this property is valued at \$20,749 or \$12.97 per square foot and has a grade of 110. This value is consistent with other farm shops in the county per wingap schedules.
7. This property was purchased as unimproved land in 2017 for \$122,000. The asserted value above is below this purchase price and this land is now improved with a home and shop. The land FMV is \$48,592 but is under a covenant for which the value is \$11,233 or \$632 per acre.
8. Correcting our records to reflect the neighborhood factor of .89 and the basement being unfinished would give a TFMV of \$240,979; a difference of \$63,784.

Recommendation: I recommend correcting the 2020 tax record to reflect the neighborhood factor of .89 and show the basement as unfinished.

Reviewer: Randy Espy

Motion to accept recommendation:
Motion: Richard Richter
Second: Betty Brady
Vote: All that were present voted in favor

b. Map/ Parcel: S36-69
Owner: Gary, Jerry c/o Hamilton, James & Frances
Tax Year: 2020

Appraiser notes: This home of 1440 square feet built in 1950 on .24 acres is located at 62 Hinton Street. The 2020 TFMV is \$19,966. Mr. Hamilton purchased this property in 2020 for \$3,500. A visit was made on 7/9/2020 for appeal purposes.

Owner's Contention: House is not livable and fixing to be torn down. I bought it to keep the owner from renting it out to people who just trash the area makes everyone else's property look bad. Only .25 acre

Owners asserted value: \$1,075

Determination:

1. A land sales comparison indicates the subject's per acre value of \$9,483 is above the median of \$8,824 and average of \$9,176.
2. A neighborhood land comparison indicates the subject's per acre land value of \$9,483 is above the median of \$8,680 and average of \$8,236.
3. Adjusting the land value to be comparable with the neighboring properties median value of \$8,680 would provide uniformity for the subject; giving a value of approximately \$2,083 for the .24 acres.
4. A field visit shows the house to be in very poor condition. The home currently has physical of .40. The exterior of the home shows large amounts of deterioration. The roof is sagging badly and is missing shingles. There is rotting window sills and door frames, along with bad siding and fascia. The interior shows signs of the roof leaking with ceiling falling down and insulation hanging.
5. The home does have a building gone permit recorded for 2021 to be checked at the end of 2020.
6. Application of a functional obsolescence of .39 due to being uninhabitable would give a 2020 value of \$7,568 or 5.25 per square foot.
7. Adjustment of land value and application of functional would give a 2020 TFMV of approximately \$10,265; a reduction of \$12,029.

Recommendation: I recommend an adjustment of the land value and application of a functional obsolescence for a 2020 TFMV of \$10,265.

Reviewer: Randall Espy

Motion to accept recommendation:
Motion: Betty Brady
Second: Richard Richter
Vote: All that were present voted in favor

c. Map/ Parcel: 38A-59
Owner: Allison, Alan Edward
Tax Year: 2020 appeal

Appraiser notes: This home located at 55 Morgan Circle has a current TFMV of \$51,505. It was purchased as a bank sale in 2017 for \$15,700. A visit was made on 7/9/2020 for appeal purposes.

Owner's Contention: I have not completed the renovation on this property to make it livable. The water and drain lines have to be replaced, there is no heating unit and the interior is a disaster. I am planning on starting the renovation by fall.

Owners asserted value: \$20,000

Determination:

1. This home is poor condition and is uninhabitable at this time. The exterior of home has siding that is badly deteriorated. The roof needs to be replaced and shows signs of bad sheathing underneath. The porch flooring and post will need to be replaced. The interior of home shows signs of mold damage and support failure. There are multiple places where floor of home is visibly sagging or collapsing and will need to be jacked up, supported and repaired. The entire home needs flooring and there are multiple places that will need sheetrock or sheetrock repair.
2. An adjustment to the physical condition from .76 to .59 and application of a .39 functional due being uninhabitable would give a value to the home of \$13,652 or approximately \$8.73 per square foot. These changes give a 2020 TFMV of approximately \$20,067.
3. The owner plans to put approximately \$15,000 to \$20,000 into home plus labor. His plan is to begin remodel in fall so a permit to visit home should be placed on property.

Recommendation: I recommend adjusting the physical, applying a functional and permitting for review at end of year. These changes give a 2020 TFMV of approximately \$20,067; a reduction of \$31,438.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

d. Map/ Parcel: 46-38-L28

Owner: Anderson, Kevin

Tax Year: 2020 appeal

Appraiser notes: This property is located at 499 Sand Pit Road and consists of 4.53 acres with 2 main buildings, pool, garage, patio, and accessory porch. The main house is 2,900 square feet built in 2005 and has a current FMV of \$234,779. Building 2 is an apartment over a garage with a FMV of \$59,477. The property was purchased in 2015 for \$375,000 and was foreclosed upon in 2019. Mr. Anderson purchased the property from the bank for \$200,000 in 2019. The 2020 TFMV is \$349,865. This property was visited on 7/16/2020 for appeal purposes.

Owner's Contention: Home purchased was foreclosure with significant roof leaks, plumbing, structural needs. Pool in disrepair.

Owners asserted value: \$198,000

Determination:

1. The 2019 TFMV was \$376,077. After a sales review done on 11/14/2019 the 2020 TFMV was set to \$349,865 due to some corrections made to the record for the main house. These corrections were adding a patio and changing the 1 story addition to an enclosed porch. The total FMV for this building is \$234,779.
2. The apartment is 650 square feet over 1300 square feet of garage. The per square foot value of the heated area is \$50.64 per square foot. The per square foot value of the garage is \$20.42. The total FMV for this building is \$59,477.
3. The total accessory value is \$31,423. The 12x15 accessory porch value is \$1,513. The 20x20 garage is \$8,593. The 12x15 accessory patio is \$228. The 20x45 pool is recorded as poured

concrete with a value of \$21,089. The pool is actually vinyl and should have a value of \$20,783. This correction would be a reduction of \$306; for a total accessory value of \$31,117.

4. A comparison study for the 110 grade building indicates the subject's per square foot value for the heated area of 650 square feet of \$50.64 is below the average of \$54.21 and median of \$52.74. The garage area of 1,300 square feet is \$26,558 or \$20.42 per square feet which is consistent with other attached garages in the county.

5. A comparison study for the 120 grade building indicates the subject's per square value for the heated area of 2,900 square feet of \$60.90 is slightly above the average of \$59.97 and below the median of \$61.30. This study indicates the 2400 square foot area of enclosed porch adds \$58,165 of value; which makes the overall per square foot value \$80.96.

6. A sales study for 110 grade homes indicates this building's percentage of the value of this property is within range of sales comparables for 110 grade homes without the attached 1,300 square feet of garage. The subject's per square foot value without garage is \$50.64 while the average sale price per square foot is \$78 and median is \$74.26.

7. A sales study for 120 grade homes indicates this building's percentage of the value of this property is within range of sales comparables for 120 grade homes without the attached 2400 square feet of enclosed porch. The subject's per square foot value of \$60.90 while the average sale price per square foot is \$89.48 and median is \$82.38.

8. A review done on 7/16/2020 revealed some errors on sketches of deck and enclosed porch. Correction of these errors increases the TFMV by \$605 to \$350,470.

9. Evidence of roof leaks in multiple areas with damage to ceiling inside home, leaks from roof and skylights in enclosed porch area, evidence that pool is not currently in operation with unknown repairs necessary, and evidence of plumbing issues with ceiling damage in apartment was also noted during review. Owner stated that he did have an estimate for roof repairs of \$30,000. (No written estimate provided) (see pictures in photo file)

10. Application of a functional obsolescence to improvement 1777 of .87 would reduce the fair market value of this building by \$30,600. Application of a functional obsolescence to improvement 1776 of .96 would reduce the fair market value of this building by \$2,379. These changes would give a 2020 TFMV of \$317,491.

11. There should be a permit issued to check at the end of 2021 for repairs.

12. Upon consultation with fellow appraisers it has been determined that the sale of this property in 2019 was an arm's length transaction and should be taxed at the sales price for tax year 2020. Research was completed for this appeal for values and corrections to be applied for future tax years.

Recommendation: I recommend correcting the sketches and applying functional obsolescence to account for repairs necessary and issuing permit for 2021 and assigning a TFMV of \$317,491 for 2021 tax year. I recommend applying the sales price of \$200,000 to the 2020 tax record

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

e. Map/ Parcel: 7A2-68

Owner: McConnell, Ricky & Lakisha

Tax Year: 2020

Appraiser notes: This home built in 2002 of 1,344 square feet is located at 263 Atlanta Avenue in Cloudland. It was purchased for \$140,000 in 2019. The 2020 TFMV is \$139,599. The home was visited on 7/20/2020 for appeal purposes.

Owner's Contention: This home only had one owner who built the house himself for \$45,000. Since this property has had no improvements to the house or land. We; my husband and I are the only African-Americans living in this neighborhood and we strongly feel that we are being discriminated due to our race. The house also has foundation issues.

Owners asserted value: \$100,000

Determination:

1. This home was visited on 9/26/19 for sales review purposes. At that time the grade of the home was adjusted to 110 from 100 per field inspection. A deck was also added to the rear of the house. These changes increased the value of the home from \$85,743 to \$96,878; an increase of \$11,135.
2. The visit for the appeal indicated an error in the building details. The basement was recorded as 50% finished and is actually unfinished. This correction reduces the value of the home by \$17,032. The foundation issues mentioned in owner's contention were not visible. The basement did have a musty odor which is very common in basements and evidence of some mold on clothing items. A few spots on walls that may have come from water seepage.
3. A CD factor of 1.41 was added to adjust the value closer to the sales price in order to keep the sales ratio within state guidelines. This increased the value of the building an additional \$39,721 to \$136,599.
4. A comparison study of 110 grade homes built in 2002 indicates the subject's per square foot value of \$102 is well above the average of \$64 and median of \$61; and within the range of \$51 to \$113
5. A sales study of 110 grade homes indicates the subject's per square foot value of \$101.93 is above the average sale price of \$66.20 per square foot and median of \$64.38.
6. An adjustment of the CD factor to 1.18 gives the home a fair market value of \$100,063 or a per square foot value of \$74.45 to the home; which brings the value more in line with the comparables of both studies and median of overall sales price per square foot of \$72.90. This value comes very close to owner's asserted value of \$100,000.

Recommendation: I recommend adjusting the CD factor to 1.18 giving a 2020 TFMV of \$103,063: a reduction of \$36,536.

Reviewer: Randall Espy & Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: Two voted Yes, One voted No

f. Map/ Parcel: 55B-10

Owner: Flood, Kenneth

Tax Year: 2020

Appraiser notes: This property is located on Welcome Hill Road just north of 887 Welcome Hill Road. It is recorded as 1852 square feet built in 1942. There is currently a TFMV of \$45,021; which includes \$17,107 improvement value, \$17,524 accessory value, and \$10,570 land value. An appeal visit was made on 7/20/2020. This property was purchased in 2018 at a tax sale.

Owner's Contention: No windows, no wiring, no heat and air, roof fell in.

Owners asserted value: \$1,700

Determination:

1. Home is in very poor condition. A portion of the roof has fallen completely in. There are multiple broken windows; further exposing the rest of house to the environment. The interior of home looks to have water damage and appears stripped of electrical wiring as viewed from

windows. Photos were taken but were difficult to accurately show extent of damage due to the property being badly grown up.

2. There are 4 accessories recorded. The 40x40 storage building appears to have been attached to house and has also suffered from roof collapse. A 5x40 accessory porch and a 12x40 storage building were no longer on property. A storage building recorded as 24x30, grade 70, and physical of 50 with an override value of \$3,632 should be recorded as 24x28, grade 70, and physical of 70 is still on the property.

3. It is my opinion through visual inspection that this home is not salvageable for remodel and should be demolished. Removal and correction of accessories and assigning a sound value of zero to home would give a 2020 TFMV of \$14,900. This includes the land and remaining accessory building.

Recommendation: I recommend assigning a sound value of zero to the home and correcting the accessories per review for 2020 TFMV of \$14,900.

Reviewer: Randall Espy

Motion to set value at \$5.00 per sq ft on house:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

g. Owner: Dutton Janice M

Tax Year: 2020

Map/ Parcel: 64A-25

Owner's Contention: Isn't commercial and hasn't been for years. Please correct to the 2019 status and values. This is a duplex up top and basement is in terrible shape due to leaking/mold. No HVAC.

Owners asserted value: \$37,702

Determination:

1. The subject property is 2.24 acres located on 1654 Old Highway 27 and has a residential improvement value of \$69,773 which is a duplex apartment. An accessory value of \$14,400 and a land value of \$5,600 for a total fair market value of \$89,773.

2. The commercial improvement is recorded in the residential section and is classed as commercial there.

3. A previous field review was done on 2/21/20 and the total fair market value was adjusted from \$37,702 to \$89,773. This is due to several adjustments being made to the duplex including the grade and physical and 12 accessories being added to the record.

4. A field review was done for this appeal on 7/9/20 and it was discovered:

A. Apartment building does not have central heat and air. Tenants use window units and gas wall heaters.

B. Basement was measured and the square footage was found to be 800 instead of 894.

C. Water does run through the basement when it rains. Most of the studs on the floor are rotten. Everything that is stored there is elevated to stay out of the water.

D. Each apartment has a full bath, kitchen and a hot water heater. The 3 extra fixtures on the record were deleted.

5. Land value was rather low at \$2,500 an acre. Small acreage land sales show an average of \$4,305 per acre.

6. Apartments are rented out for \$550 a month.

Recommendation: Making the above corrections to the commercial improvement would alter the value to \$65,665. The accessory value would remain the same at \$14,400. The land value would be

altered to \$9,643 to become more in line with sales and neighboring land values. These changes and corrections would result in a total fair market value of \$89,708.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

h. Owner: Cox Tina

Tax Year: 2020

Map/ Parcel: 27-5

Owner's Contention: House is unlivable, no heat/air, no septic system, completely gutted.

Owners asserted value: \$35,000

Determination:

1. The subject property is 4.04 acres located on 3380 Hair Lake Road and has a residential improvement value of \$30,968 and a land value of \$27,634 for a total fair market value of \$58,602.
2. On 4/9/18 and 10/29/18 the house and property sold for \$30,000, the current owner bought this property at auction.
3. A field review was done for this appeal on 7/16/20 and the following was discovered:
 - A. The house has been gutted for remodel for some time now.
 - B. Water enters the house through the back concrete block wall when it rains. Water damage was evident.
 - C. There are areas of the house that are open to the weather.
 - D. The exterior on the left side of the house has no siding, in poor condition and in need of repair.
4. The owner's intention is to remodel the house completely or tear the current house down and build there.

Recommendation: Sound value the residential improvement to \$5 per square foot giving it a value of \$10,230. Leaving the land value at \$27,634 would result in a total fair market value of \$37,864. Permit property for remodeled house.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

i. Owner: Woods Barry Joseph

Tax Year: 2020

Map/ Parcel: S15-43

Owner's Contention: House on property torn down and removed in 2019, nothing on this lot.

Owners asserted value: \$1,375

Determination:

1. The subject property is 0.13 acres located on 70 Hunt Street and has a residential improvement value of \$12,079, an accessory value of \$588 and a land value of \$1,375 for a total fair market value of \$14,042.
2. On 6/14/2019 the owner called the office to make us aware the residence had been removed and a permit was placed on the property.
3. A field visit was done for this appeal on 7/17/20, no structures were discovered.

Recommendation: Delete the residential improvement from the record and all accessories. This would leave a land value of \$1,375 for a total fair market value of the same.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Richard Richter

Second: Jack Brewer

Vote: All that were present voted in favor

j. Owner: Flood Kenneth

Tax Year: 2020

Map/ Parcel: S15-26

Owner's Contention: No window, Kitchen floor needs to be repaired.

Owners asserted value: \$10,000

Determination:

1. The subject property is 0.67 acres located on 160 Jakeville Avenue and has a residential improvement value of \$25,792 and a land value of \$4,144 for a total fair market value of \$29,936.
2. A field visit was done for this appeal on 7/20/20 and it was discovered:
 - A. The residential improvement was discovered in poor condition and in need of repair.
 - B. Power has been disconnected.
 - C. Most of the windows have been busted out.
 - D. The ceiling is falling into the house in several places including around the fireplace.
 - E. The kitchen floor is falling in.
 - F. All of the plumbing fixtures have been removed except for the shower stall.
3. The current owner gave \$5,000 for this property on 3/14/2017.

Recommendation: Place a \$5 per square foot value on the residential improvement which would alter its value to \$6,825. Leaving the land value at \$4,144 would result in a total fair market value of \$10,969.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

k. Owner: Flood Kenneth

Tax Year: 2020

Map/ Parcel: 63-26-59

Owner's Contention: Mobile home has COPL and should never have been moved to the pre-bill mobile home digest. Mobile home is in poor condition. Land value per acre is high.

Owners asserted value: \$5,000

Determination:

1. The subject property is 1.05 acres located on 191 North Ridge Estates. The property has a land value of \$7,538 and a pre-bill mobile home with a fair market value of \$14,058.
2. On 3/13/19 the mobile home was removed from real property and transferred to the pre-bill mobile home digest in error.
3. A certificate of permanent location was discovered for the 2006, 24x64 mobile home.

4. A field visit was done on 7/20/20 and the mobile home and all the add-ons were found in very poor condition. The roof has been removed from areas of the mobile home and the floor is falling in.
5. Land value per acre was compared to neighboring properties and found to be in line.

Recommendation: Transfer the mobile home back to real property and place a scrap value of \$500. Leave the land value at \$7,538 for a total fair market value of \$8,038.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

l. Owner: Tanner Otis Lee JR

Tax Year: 2020

Map/ Parcel: 7A5-20-E

Owner's Contention: No comments.

Owners asserted value: \$250,000

Determination:

1. The subject property is 1.17 acres located on 171 South Brow Drive and has a residential improvement value of \$153,614, an accessory value of \$12,481, a land value of \$83,593 for a total fair market value of \$249,688.
2. The last time this property was reviewed before this appeal was on 1/7/2008. A field review was done for this appeal on 7/20/20 and it was discovered:
 - A. The residential improvement exterior physical condition was poor and currently being repaired.
 - B. The fascia, soffit and exterior walls are being replaced due to their condition.
 - C. A physical override of 0.97 is currently placed on the residence. In its current condition the physical should be adjusted to 0.86.
 - D. The dimensions and label of the open porch and deck attached to the right side of the house was corrected.
 - E. The wood pool deck dimensions were corrected as well as the physical of the utility building.
 - F. A 20x24 patio was discovered on the left side of the residence.
3. The comparable study shows an average value of \$43 per square foot and a median of \$40. The subject residential improvement is above this at a value of \$62 per square foot.
4. The recent sales study shows an average value of \$77 per square foot and a median of \$73. The subject is below this at a value of \$62 per square foot.

Recommendation: Permit the property for remodel due to the work currently being done on the exterior of the house. Make the above adjustments and corrections however, due to the owner's asserted value, place the total fair market value at \$250,000.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

m. Owner: Shaw Lige Ray the Irrevocable Trust Michael S Shaw Trustee

Tax Year: 2020

Map/ Parcel: 15-46

Owner's Contention: I want to appeal the value of the enclosure of the back porch, the metal buildings, and the roof on the house. Also the two side sheds.

Owners asserted value: \$116,873

Determination:

1. The subject property is 61.00 acres located on 4577 Highway 337 and has a residential improvement value of \$16,901 which is a homesteaded mobile home. The property also has an accessory value of \$23,563 and a land value of \$86,972 for a total fair market value of \$127,436.
2. A previous field visit was done on 12/16/19 and the total fair market value increased \$15,746 due to mobile home additions and accessory buildings that were not recorded.
3. A field visit for this appeal was done on 7/20/20 and the only discovery was that the physical of the two lean-tos attached to the 20x31 implement shed need to match that of the shed itself.

Recommendation: I recommend making the above changes that would alter the accessory value to \$23,403. The residential improvement value would stay the same at \$16,901 as well as the land value of \$86,972. This would result in a total fair market value of \$127,276.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

n. Map / Parcel: 81-10E

Property Owner: Little Sand Mountain LLC

Tax Year: 2020

Value Assertion: \$30,143 (Last year's value)

Owners Contention: This property is under federal conservation easement and cannot be developed

Appraisers Notes: This property had a value of \$30,143 in 2019. It was determined that the value was in error and was adjusted to \$173,322, however the property was entered into a conservation easement in 2004 being deed book 466 page 176 dated 12-17-2014. This property should have been valued like all conservation easements we have at State soil type values.

Determination:

1. Property is located on North Little Sand Mountain Road. The property has good access and is 62.81 acres. The land value was \$30,143 in 2019 due to an error and was corrected in 2020 to \$173,322; however this was adjusted not knowing the property was under conservation easement.
2. The State soil type values would be
A-5 value of \$1,188 x 47.84 acres = \$56,834
W-7 value of \$537 x 4.40 acres = \$2,363
W-8 value of \$493 x 10.57 acres = \$5,211
For a total of \$64,408

Recommendation: It is recommended to change the value to \$64,408 for the 2020 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Richard Richter

Second: Jack Brewer

Vote: All that were present voted in favor

o. Map / Parcel: 3-10A

Property Owner: LANDMORE INC

Tax Year: 2020

Value Assertion: \$3,500

Owners Contention: Construction of bypass bridge for Hwy 48 Little River Bridge replacement has left the property decimated from any type of use.

Appraisers Notes: This property does join a bride construction area on Highway 48. This property had a corrected access factor in 2020. In 2018 & 2019 the land value was \$7,372 due to error.

Determination:

1. Property is located at the corner of Riverhaven Drive and Highway 48. The acreage is 4.85 acres valued at \$4,712.
2. Neighborhood comps are on Highway 48 and Riverhaven Drive and all have good access. Only one parcel being map 3 parcel 16 is part of bridge construction. The value per acre of that map and parcel is \$4,960. The average acreage of neighborhood comps is 6.89 acres. The average land value is \$4,412 per acre.
3. Sales comps used are 2018 - 2020 sales and are throughout the County. The average acreage of the sales comps is 5.07. The average land value is \$17,206 for a average per acre value of \$3,383. The average sales price is \$17,200 for a average sales price per acre of \$3,381. The subject is \$7,712.

Recommendation: It is recommended to put the total fair market value at \$16,398 for a price per acre of \$3,381 in line with sales.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

p. Map / Parcel: 64-1

Property Owner: JEFFERY EDGE

Tax Year: 2020

Value Assertion: \$32,900

Owners Contention: Land was posted for sell for months before it auctioned. If land was worth more, it would have sold for more. I believe it is worth what I gave for it.

Appraisers Notes: This property is a large tract of land being on Highway 27 and Scenic Hills Road.

Determination:

1. Property is located on Highway 27 and Scenic Hills Road. It is 35.62 acres valued at \$54,064 for a value per acre of \$1,518. Property sold in 2017 for \$32,900 for a value per acre of \$924.
2. Sales comps used are throughout the County with good access. The average acreage is 34.62 for a average per acre of \$2,266. The average sales price is \$79,950 for a average sales price per acre of \$2,320.

Recommendation: It is recommended to leave the fair market value at \$54,064 for the 2020 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

q. Map /Parcel: M01-1

Property Owner: STEVEN D DUNCAN

Tax Year: 2020

Value Assertion: \$67,721

Owners Contention: The residence has been historically considered outside the City. Two surveys completed neither of which indicates the property is within the Menlo City limit.

Appraiser's Notes: This property is located off of Edison Street inside the City Limits of Menlo. In 2011 the Board of Equalization determined that the property should be outside the City Limits of Menlo. It is determined by the Chattooga County Assessor's Office per shape files for City Limits on office map that is uploaded to qpublic website for Chattooga County this property should be inside the City Limits of Menlo and Per House Bill 436 (As Passed House and Senate) By Representative Reece on May 13th 2011 and being SECTION 1.11 Corporate boundaries

32 (a) The boundaries of this city shall be those existing on the effective date of the adoption of this charter with such alterations as may be made from time to time in the manner provided by law. The boundaries of this city at all times shall be shown on a map, a written description or any combination thereof, to be retained permanently in the office of the city clerk and to be designated, as the case may be: "Official Map (or Description) of the corporate limits of the City of Menlo, Georgia."

Photographic, typed, or other copies of such map or description certified by the city clerk shall be admitted as evidence in all courts and shall have the same force and effect as with the original map or description.

(b) The city council map provide for the redrawing of any such map by ordinance to reflect lawful changes in the corporate boundaries. A redrawn map shall supersede for all purposes the entire map or maps which it is designated to replace.

Recommendation: It is recommended to leave property inside City of Menlo as drawn on map displayed in City Hall of Menlo, per House Bill 436 as passed on May 13th 2011 and Section 1.11 Corporate boundaries.

Reviewer's: Kenny Ledford & Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

r. Map & Parcel: 37-177

Owner Name: Jett, John and Cheri

Tax Year: 2020

Owner's Assertion: \$164,026

Owner's Contention: There has been no change in the property except for ownership since 2016 so why did the assessed value increase over \$21,000 in one year. There have been no improvements made to date.

Determination:

1. This property is 17.69 acres located on 4215 Trion Teloga Rd, Trion with a house value of \$123,883, an accessory value of \$1,335 and land value of \$60,500 for a total fair market value of \$185,718.

2. The property was visited in July 2018 and the sketch was corrected for an addition and bay and the accessories were updated decreasing the total fair market value from \$166,075 to \$164,026 for 2019.
3. The property sold in December 2019 prompting another inspection to verify record details as all sales are visited once the sale has been processed through a deed transfer to new ownership.
4. The grade of this house increased from 105 to 125 during this process due to the architectural style, design, material quality and additional features matching that of 125 grade houses.
5. With revisions, it was determined that the house value adjustment would increase from \$101,956 to \$123,883 for a total fair market value of \$185,718 for tax year 2020; this is below the total sales price of \$190,000.
6. There was no increase in land value and the accessory value decreased, therefore; a market study was analyzed to compare 125 grade houses.
7. A market study of county-wide 120 grade to 130 grade of homes built 1990 to 2000 including one neighborhood sale on Trion-Teloga Rd, indicates the subject at a \$64 sales price per sq. ft. is in line at the lower end of the median of the comparable sales price per sq. ft at \$66.
8. According to the study, the sales price minus the land and accessories is \$128,165; the fair market value on record for the house is \$123,883 for a \$62 fair market value per sq. ft. and falls even lower below median range of the comparables.

Recommendation:

Suggesting the house value and adjustments have been made accurately and the total fair market value should remain as notified at \$185,718 for tax year 2020.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

s. Map & Parcel: 16-57 Personal Property Acct #667

Owner Name: Traeger Pellet Grills

Tax Year: 2020

Owner's Assertion: \$1,700,035

Owner's Contention: Filed original inventory exemption form with COGs (cost of goods sold) for the year instead of total finished goods inventory on January 1. This changes the value significantly. Originally 5M entered and now 905K.

Determination:

This business is located at 113 Peach Orchard Rd, Menlo, GA with a total fair market value of \$5,868,072 originally reported.

The taxable inventory is \$22,477, the furniture, fixtures and equipment is \$772,477 with a Freeport inventory value of \$5,073,118.

This is simply a matter of correcting the error of the business owner's agent reporting the wrong figures for Freeport inventory.

The changes do not affect the reported taxable inventory or the equipment values.

Recommendation: Suggesting accepting the corrected Freeport value of \$905,080 for a total fair market value of \$1,700,034 for tax year 2020.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

t. Map & Parcel: 79-9

Owner Name: PRICE, BENNY

Tax Year: 2020

Owner's Assertion: \$7500

Owner's Contention: House is not livable

Determination:

1. This property is located at 136 Shields Rd, Summerville on approximately 1 acre with a total fair market value of \$29,461.
2. The house value is \$22,741 for 1,560 sq. ft. and the land value is \$6,720 with implement sheds at \$0 value and the pool and pool deck at \$0 value.
3. During the exterior and interior inspection of this house the following was determined:
 - a. There is extensive leak damage, mold throughout from the ceiling to the floors, the floors and walls are rotting, the ceilings have water damage from leaking roof.
 - b. It has been exposed to weather and animals inside and out.
 - c. The wiring is stripped, the porches and decks are dangerously damaged and the accessories, pool and deck are not salvageable or usable.
4. The owner was not given an estimate for demolition; however, he was informed that the roof would have to first be removed before demolition.
5. There is nothing upon observance that indicates value but instead a costly task of tearing this house down.

Recommendation: Suggesting \$5 per sq. ft. be applied to the house as per Board policy and procedures for houses in this condition resulting in a \$7800 value for the house and leave the land at \$6,720 for a total fair market value of \$14,520 for tax year 2020.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

u. Map & Parcel: 52-32-C

Owner Name: Bishop, Timothy Mark

Tax Year: 2020

Owner's Assertion: \$174,095 is \$69,638 assessed value

Owner's Contention: Our home has the highest value per home square feet price. This is a price in line with previous value for the neighborhood.

Determination:

1. The subject property is located at 6161 Silver Hill Rd, Summerville on 5 acres with a total fair market value of \$220,321.
2. The house, a 140 grade is valued at \$174,173, land value is \$25,650 and the accessory value is \$20,498.
3. The sales visit in December 2018 resulted in correction of grade, correcting dimensions, adding bay window, correcting dims of utility buildings and adding a pool deck and an implement shed.
4. There are no recent neighborhood sales and the neighborhood houses submitted with the appeal are not comparable to the subject; they are all 130 grade houses and below indicating they do not have the comparable characteristics to the subject.

5. After research and review of 140 grade sales county-wide; the subject property's \$90 fair market value per sq. ft. falls in line with sales at the lower end of the median of \$96.

6. The subject property sold for \$242,500 and with a total fair market value at \$220,321 falls in line with sales on the higher end of the median sales price of \$189,500.

7. The subject's per acre value of \$5,130 falls within range of sales below the median of \$6,090.

Recommendation: Suggesting the total fair market value remain as notified at \$220,321 for tax year 2020.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

v. Property Owner: William E. Warren

Map & Parcel: 24-24-L06

Tax Year: 2020

Owners Contention: This letter is to inform you that William E Warren owner of 160 Johnson Lane passed away December 6, 2019. I, Karen L Warren, spouse of William E. Warren find that you have overvalued the property on Johnson Lane. The house is unfinished with no potable water running to the house. The two wells have iron bacteria in the water and the water is untreated currently. The water is sustainable for bathing but not for drinking. Therefore, I feel that this problem puts a lower valuation on this property and ask that you reconsider the assessed value of this property. Signed by Karen L. Warren.

Determination: The property is in the name of William E. Warren. Mr. Warren died on December 6, 2019. The office requested documentation via email and phone showing the property belongs to Karen L. Warren. Per phone call Mrs. Warren stated the property was tied up in probate court and she does not have any documentation that states she owns the property.

Recommendation: Per O.C.G.A. 48-5-311(o) I recommend the appeal be considered invalid due to no documentation showing Mrs. Warren has legal ownership of property or is an authorized agent to appeal the property in question.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

w. Appeal Waiver & Release

Property Owner: Gregory Blalock

Tax Year: 2020

Owners Contention: Withdraw appeal and file for Covenant in Lieu of an appeal.

Recommendation: Requesting Chairman sign Appeal Waiver & release form.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VII: COVENANTS

a. 2020 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
Kerce Kathy & Sarah	03--36	15.5	13.5	Continuation
Dooley Karen	47-69B	94.27	94.27	New
Owens Christopher	81-32D	35.18	33.18	New
Morgan Ada c/o Bernie Bridges	74-41	73	73	New
Tripple J Loggin INC	67-2	65.12	65.12	New
Tripple J Loggin INC	67-1	63.99	63.99	New
Blalock Teresa & Gregory	22-11C	44.91	44.91	New
Simpson Farm LLC	60-8	347.09	345.09	New
Gideon Edna Mae Bryant	24-5A	52	52	New
Flood Kenneth	39-51	19	15	New
Simpson Quinn	60-8H	11.06	11.06	New
Steed Timber Company INC	17-13	531.36	531.36	New
Veatch Ricky & ETAL	79-19A	59.55	57.55	New
Requesting approval for covenants listed above:				
Reviewer: Nancy Edgeman				

Motion to approve Covenants listed above:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

b. Property Owner: Leroy Massey c/o Eddie Massey

Map & Parcel: 7-7

Tax Year: 2020

Owners Contention: Mr. Massey is requesting to opt out of the Covenant due to no savings.

Determination: The property is located in Menlo off of Massey Rd. and is 260.71 acres. After reviewing the property it was determined that Mr. Massey has a negative covenant and is not receiving any savings for having the covenant. The Covenant will expire December 31, 2021. I spoke with the Department of Revenue and was told Mr. Massey would have to request this in writing as he has done.

Recommendation: I recommend allowing Mr. Massey to breach the covenant with no penalty due to negative covenant and no savings. Removing the Covenant will save Mr. Massey around \$200.00 annually.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

c. FLPA release

FLPA was removed in 2015 due to court order and a release was never filed in the clerk of courts.

Recommendation: Due to the sale of property Attorney is Requesting release of FLPA for Map & Parcel 25-13 due to court order

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. ERSI quote for 2020 – ArcGIS desktop Standard Single Use Upgrade from ArcGIS Desktop Single use. Amount \$4,675 with annual maintenance fee of \$1,500. Requesting BOA approval for upgrade to Standard Single Use. Basic Single Use is no longer compatible with software.

Motion to accept recommendation:

Motion: Richard Richter

Second: Jack Brewer

Vote: All that were present voted in favor

b. Proposed 2021 Budget

Subject: Proposed 2021 Budget for Assessor's Office

The 2021 Proposed budget for the Assessor's office is **\$414,736**. The Assessor's office budget for 2019 & 2020 was **\$414,856**. The actual budget used for 2019 was 89% and we have used 40% of our 2020 budget as of June 30, 2020.

Recommendation: Requesting the Board of Assessors adopt and approve the proposed budget for 2021 Tax year in the amount of **\$414,736**.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

The BOA discussed basements and suggested a study be done.

Meeting adjourned at 11:05am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Randy Pauley



Jack Brewer



Chattooga County
Board of Assessors
Meeting July 22, 2020