

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 8, 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 July 1, 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 Real & Personal Certified to Board of Equalization - 6
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 Real & Personal Appeals taken: 32
Total appeals reviewed by Board: 25
Pending appeals: 7
Closed: 25

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

BOA acknowledged

VI: APPEALS

a. MAP / PARCEL: 37-73

PROPERTY OWNER: Edward, Cynthia & William Hurley

TAX YEAR: 2020

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 accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Map / Parcel: 44-6

Property Owner: Kerkinbo II LLC

Tax Year: 2020

Value Assertion: \$0

Owner's Contention:

Appraisers Notes: This property has limited access and is off of Highway 100 and goes to the top of Taylor's Ridge aka Sims Mountain. All comps used are all limited tracts off of Highway 100 and go to the top of the ridge. Also used in the study is State of Georgia soil types and their values per the State of Georgia. Subject property has 4 soil types with a productivity rating of 7 with a total acreage of 36.14 which is a total value of \$19,413 for the 7 rating. The 8 rating has a total acreage of 21.86 which is a total value of \$10,776 for the 8 rating This would be a average per acre value of \$515 per the State of Georgia.

Determination:

1. Property is located off of Highway 100 and is 58 acres of limited access. The property does go to the top of the ridge. The land value was \$16,182 and was found in error. This error was corrected and land value went to \$48,546. This would be a value per acre of \$837.
2. Neighborhood comps used all have limited access and are all off of Highway 100 and go to the top of the ridge. The average land value per acre is \$952. The subject is \$837.

Recommendation: It is recommended to leave the total fair market value at \$48,546 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

c. Owner: Jarrett Jeffrey L & Elizabeth

Tax Year: 2020

Map/ Parcel: 38-3

Owner's Contention: Contesting house value only. House is falling in. Contacted contractors and it cannot be fixed.

Owners asserted value: \$14,314

Determination:

1. The subject property is 2.00 acres located on 1077 Hair Lake Road and has an improvement value of \$26,662, an accessory value of \$634 and a land value of \$13,680 for a total fair market value of \$40,976.
2. The current owners gave \$25,000 for the subject property on 7/23/2014.
3. A field review with an interior inspection was done on 6/30/20 and the following was discovered:
 - A. The interior of the house has been gutted for remodel by a previous owner. All the interior walls including the load bearing walls have been removed. Some sub floor has been removed.
 - B. Due to the fact that the previous owners removed the load bearing walls the ceiling and roof are beginning to fall into the house.
 - C. All windows have been broken.
3. The land value seemed high at \$6,840 per acre; a comparable study was done which showed a median of \$5,002 per acre and an average of \$5,245. According to sales small acre tracts are selling at an average of \$4,305.

Recommendation: Do to the poor condition I recommend placing the residential improvement at \$5 per square foot; this would alter the value to \$5,165. Adjust the land value to match neighboring land value at \$4,620 per acre which would alter the total land value to \$9,240. These changes would leave a total fair market of \$14,405.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

d. Owner: Wells Chad
Tax Year: 2020
Map/ Parcel: 47B-9

Owner's Contention: House burned on 10/3/2018.
Owners asserted value: \$8,000

Determination:

1. The subject property is 0.46 acres located on 1030 Jason Drive and has a residential improvement value of \$56,761 and a land value of \$3,350 for a total fair market value of \$60,111.
2. The current owner bought the house that had been damaged by fire and the land for \$8,000 on 9/27/2019 and plans on remodeling.
3. A YouTube video shows the house on fire and firefighters at the scene here at <https://www.youtube.com/watch?v=abg3JbwL3g0>.
4. A recent field visit was done for this appeal on 7/6/20 and it was discovered:
 - A. The house has been damaged by fire but is currently under remodel.
 - B. The roof at the left front of the house was severally damaged and currently has a large tarp over it. The roof itself is in poor condition.
 - C. The rafters and sheathing have smoke damage with a few 2x4s that have been charred.
 - D. The owner has already replaced almost all the studs for the interior walls and has replaced the sub floor.
 - E. All doors and windows will need to be replaced.
 - F. All kitchen and bath room fixtures have been removed except for the hot water heater. Two new shower stalls have already been placed.
 - G. The house currently has no heat or air. A 1 box 1 story fireplace was discovered.
 - H. A 5x5 open porch was discovered on the right side of the residence and a 6x12 utility room was found to be a part of the heated area.
 - I. The residential improvement is more in line and comparable to 105 grade houses.

Recommendation: Sound value the residential improvement to \$5 per square foot after the above corrections and permit the property for remodeled house for the year 2021. This would alter the residential improvement value to \$7,125. Together with the land value of \$3,350 would give a total fair market value of \$10,475.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: 4 voted yes 1 abstained from voting

e. Map/ Parcel: 35-5-B

Owner: Melton, Joseph & Alice c/o Weaver, Steven

Tax Year: 2020 appeal

Appraiser notes: This is 29.90 acres of unimproved property; east of 629 York Road. The property was visited on 7/1/2020 for appeal purposes. The 2020 TFMV is \$76,496.

Owner's Contention: Barn is not on the 29.90 acres.

Owners asserted value: \$70,272

Determination:

1. There are no improvements with any value existing on this property. There is a very old home that has no value and is not shown on the record. (See pics)

2. There is a barn recorded on the neighboring parcel of similar dimensions to barn recorded on this parcel. The subject parcel was split from this neighboring parcel and the barn may have been applied to the subject due to a clerical error.
3. The barn is currently recorded for 2020 tax year with a value of \$6,224.

Recommendation: I recommend removing this barn from the record for a 2020 TFMV of \$70,272.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

f. Map/ Parcel: 68-94-F

Owner: Bishop, Dennis & Nancy

Tax Year: 2020 appeal

**ON HOLD PENDING
INTERIOR INSPECTION**

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: Randall Espy

VII: COVENANTS

a. 2020 Covenants

| NAME | MAP & PARCEL | ACRES | CUVA ACRES | TYPE |
|---|--------------|-------|------------|------|
| Swanson Kay Holt | 61-01E | 23.26 | 23.26 | New |
| Requesting approval for covenants listed above: | | | | |
| Reviewer: Nancy Edgeman | | | | |

Motion to approve covenant listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. 2020 Preliminary Digest numbers Countywide

The Countywide preliminary digest numbers for 2020 are \$423,543,209 for an **increase of \$12,029,960** from 2019's net of \$411,513,249. These are only preliminary numbers. Please see comparison numbers below.

| 2020 PRELIMINARY NUMBERS WITH 2019 COMPARISON | | | | | | | | |
|---|---------------|--------------------|-------------------|---------------|--------------------|------|-------------------|------------|
| 7/1/2020 | | | 2019 | | | 2020 | | COUNTYWIDE |
| STRATA | COUNT | ASSMNT | STRATA | COUNT | ASSMNT | | DIFFERENCE | |
| RESIDENTIAL | 29,746 | 214,870,404 | RESIDENTIAL | 31,059 | 222,550,258 | | 7,679,854 | |
| AGRICULTURAL | 3,745 | 52,456,180 | AGRICULTURAL | 4,426 | 59,267,064 | | 6,810,884 | |
| PREFERENTIAL | 1 | 37,220 | PREFERENTIAL | 1 | 37,220 | | 0 | |
| CONSERVATION | 2,773 | 70,794,682 | CONSERVATION | 2,407 | 67,010,996 | | -3,783,686 | |
| FOREST LAND | 28 | 6,575,288 | FOREST LAND | 30 | 7,676,033 | | 1,100,745 | |
| COMMERCIAL | 2,869 | 49,029,089 | COMMERCIAL | 3,057 | 50,392,228 | | 1,363,139 | |
| INDUSTRIAL | 269 | 104,929,675 | INDUSTRIAL | 271 | 103,225,482 | | -1,704,193 | |
| UTILITY | 42 | 24,547,220 | UTILITY | 47 | 25,789,743 | | 1,242,523 | |
| TOTALS | 39,473 | 523,239,758 | TOTALS | 41,298 | 535,949,024 | | 12,709,266 | |
| EXEMPTIONS | 7,808 | 133,615,638 | EXEMPTIONS | 7,771 | 132,375,896 | | 1,239,742 | |
| TIMBER | 56 | 1,658,978 | TIMBER | 23 | 1,176,527 | | -482,451 | |
| MOTOR VEHICLES | 11,288 | 12,649,440 | MOTOR VEHICLES | 11,213 | 11,456,460 | | -1,192,980 | |
| MOBILE HOMES | 1,847 | 7,487,595 | MOBILE HOMES | 1,822 | 7,269,875 | | -217,720 | |
| HEAVY EQUIP | 2 | 93,116 | HEAVY EQUIP | 9 | 67,219 | | -25,897 | |
| NET DIGEST | | 411,513,249 | NET DIGEST | | 423,543,209 | | 12,029,960 | |
| TOTAL REAL | | 409,812,275 | TOTAL REAL | | 424,455,001 | | 14,642,726 | |
| TOTAL PERSONAL | | 113,427,483 | TOTAL PERSONAL | | 111,494,023 | | -1,933,460 | |

Requesting approval for 2020 preliminary digest numbers and to send to County Commissioner.

Reviewer: Nancy Edgeman

Motion to approve preliminary Digest numbers for county:

Motion: Mr. Brewer

Second: Mr. Richter

Vote: All that were present voted in favor

b. 2020 Preliminary Digest numbers for School

The preliminary School digest numbers for 2020 are \$373,573,524 for an **increase of \$10,972,279** from 2019's net of \$362,601,245. These are only preliminary numbers. Please see comparison below:

| 2020 PRELIMINARY NUMBERS WITH 2019 COMPARISON | | | | | | |
|---|---------------|--------------------|-------------------|---------------|--------------------|-------------------|
| 7/1/2020 | 2019 | | 2020 | | SCHOOL | |
| STRATA | COUNT | ASSMNT | STRATA | COUNT | ASSMNT | DIFFERENCE |
| RESIDENTIAL | 27,667 | 201,065,936 | RESIDENTIAL | 28,913 | 208,300,522 | 7,234,586 |
| AGRICULTURAL | 3,736 | 52,167,753 | AGRICULTURAL | 4,413 | 58,945,171 | 6,777,418 |
| PREFERENTIAL | 1 | 37,220 | PREFERENTIAL | 1 | 37,220 | 0 |
| CONSERVATION | 2,761 | 70,351,487 | CONSERVATION | 2,396 | 66,548,247 | -3,803,240 |
| FOREST LAND | 28 | 6,575,288 | FOREST LAND | 30 | 7,676,033 | 1,100,745 |
| COMMERCIAL | 2,707 | 44,628,238 | COMMERCIAL | 2,867 | 45,603,017 | 974,779 |
| INDUSTRIAL | 193 | 50,063,275 | INDUSTRIAL | 196 | 54,893,243 | 4,829,968 |
| UTILITY | 35 | 23,107,676 | UTILITY | 40 | 24,350,199 | 1,242,523 |
| TOTALS | 37,128 | 447,996,873 | TOTALS | 38,856 | 466,353,652 | 18,356,779 |
| EXEMPTIONS | 6,725 | 106,713,447 | EXEMPTIONS | 6,680 | 112,283,259 | -5,569,812 |
| TIMBER | 56 | 1,658,978 | TIMBER | 23 | 1,176,527 | -482,451 |
| MOTOR VEHICLES | 10,773 | 12,078,130 | MOTOR VEHICLES | 10,723 | 10,989,510 | -1,088,620 |
| MOBILE HOMES | 1,847 | 7,487,595 | MOBILE HOMES | 1,822 | 7,269,875 | -217,720 |
| HEAVY EQUIP | 5 | 93,116 | HEAVY EQUIP | 9 | 67,219 | -25,897 |
| NET DIGEST | | 362,601,245 | NET DIGEST | | 373,573,524 | 10,972,279 |
| TOTAL REAL | | 385,822,600 | TOTAL REAL | | 399,808,447 | 13,985,847 |
| TOTAL PERSONAL | | 62,174,273 | TOTAL PERSONAL | | 66,545,205 | 4,370,932 |

Requesting approval for 2020 preliminary numbers for school and send to School Superintendant.

Reviewer: Nancy Edgeman

Motion to approve preliminary Digest numbers for school:

Motion: Mr. Brewer

Second: Mr. Richter

Vote: All that were present voted in favor

The BOA discussed small acreage breaks and requested Kenny Ledford submit item for BOA approval in January 2021 based on sales from 2018, 2019, & 2020.

Nancy Edgeman discussed the budget and stated it will be ready for approval on July 15, 2020.

Nancy Edgeman suggested the final digest file be sent to the Tax Commissioner on July 24th, 2020 after appeal deadline and changes have been made.

Meeting adjourned at 10:30am

Doug L. Wilson, Chairman

DLW

Richard L. Richter

R

Betty Brady

BB

Randy Pauley

RP

Jack Brewer

JB

Chattooga County
Board of Assessors
Meeting July 8, 2020