

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
August 5, 2020

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**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

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Meeting called to order at 9:00am

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 22, & No Meeting for July 29, 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 - 12  
Cases Settled – 3 Withdrawn  
Hearings Scheduled –0  
Pending cases –9**

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

**Digest file has been sent to Tax Commissioner and 5 year history to County Commissioner and School.**

**NEW BUSINESS:**

**V. APPEALS:**

**2020 Real & Personal Appeals taken: 64  
Total appeals reviewed by Board: 54  
Pending appeals: 10  
Closed: 54**

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

**BOA acknowledged**

## **VI: APPEALS**

### **a. Map & Parcel: 40-65**

**Owner Name: EASLER, TIMOTHY**

**Tax Year: 2020**

**Owner's Assertion: \$25,000**

**Owner's Contention:** This is a tax sale property vacant for years and has not been well maintained.

#### **Determination:**

1. This property is located at 115 Fabric Shack Rd, Summerville; on approximately one acre with a total fair market value of \$45,251.

2. The house value is \$40,731; the land value is \$4,620 and was purchased as tax sale for \$9,800 in 2019.

3. After research of previous year's records, the property was in need of repair and vacant since 2015. Upon sales review in 2019 it was recorded at 100% complete and a physical set accordingly.

4. After recent inspection on 7/23/20; the following was observed:

- Based on exterior inspection; the condition is closely related to that of houses with 70-72 physical. It is a vacant property, no access to inside but from views around windows there appears to be inside and outside window rotting, possibly some floor damage; but no leaking from the ceiling was observed.

- The exterior damage consist of some window rotting, some fascia rotting and the carport ceiling is falling in; overall the structure itself was observed to be strong and the roof and foundation in good shape.

House Sales Study:

5. The subject currently at 78 physical falls at the high end of sales range of 100 grade houses with similar physical condition.

6. Placing the subject's observed physical at 72 decreases the house value to \$37,598 or \$31.97 per square ft., bringing it closer to the sales median of \$30 per sq. ft.

Land Sales Study:

7. County-wide sales with parcels 2 acres or less have a median sales price of \$6,750 per acre.

8. The sales closest in acreage and comparable to the subject including a 2019 neighborhood sale have a median sales price of \$5,000 per acre with an average of 5,872 per acre.

9. This indicates the subject at \$4,620 per acre is in within range of comparable sales falling below the median sales price of \$5,000 per acre.

**Recommendation:** Suggesting leaving the land as notified at \$4,620; adjusting the physical reducing the house value from \$40,731 to approximately \$37,598 for a total fair market value of \$42,218 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

### **b. Map & Parcel: 67-14-B**

**Owner Name: WARD, FRANK**

**Tax Year: 2020**

**Owner's Assertion: \$20,964**

**Owner's Contention:** Shop is used for owners' personal needs and mechanical tasks. This is not a business; it is used mostly for personal farm.

**Determination:**

1. This property is located at 4737 Highway 27, Summerville on .51 acres with a current total fair market value of \$56,630 with the previous year total fair market value of \$20,964.
2. Due to the land method coding being corrected to the front ft commercial property method; the land value increased from \$602 to \$17,030.
3. The land study of comparables indicates the subject at \$131 price per front ft. is below the median range of comparables at \$158 per front ft.
4. Previous tax years indicate the commercial shop was on record as an accessory building with a value of \$11,084 with the office as the main commercial building valued at \$7,703.
5. During reviews of commercial properties county-wide, this property was visited in March, 2020 by exterior inspection; this resulted in the shop building being removed as an accessory and pulled into the commercial building sketch as building #2 increasing its value to \$26,668.
6. The subject's office portion and shop portion is connected sharing a common wall and after reviewing comparable properties; the subject's two buildings should be one sketch or one building.
7. Commercial properties with buildings similar to the subject shows supporting evidence that there's an error in the subject's grade and value per sq. ft. at \$14.61 is out of range of comparables' median being \$7.34 per sq. ft.
8. This building is in poor condition, prior year's interior inspections shows leaking issues, deterioration in overall structure, the roof has never been replaced, just patched over time and the recent interior inspection indicates the same poor condition.
9. This structure is not active as a commercial business and is currently used as a shop for family farm equipment.

**Recommendation:** Adjust grade and physical accordingly and correct sketch to one building for a total fair market value of \$46,675 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

**c. Map & Parcel: 57-21-C**

**Owner Name:** Walmart Stores East LP

**Tax Year:** 2020

**Owner's Assertion:** \$4,610,047

**Owner's Contention:** Value exceeds the current market value of the subject property and appears to be inequitable when compared to similar properties.

**Determination:**

1. The personal property return by Walmart March 26, 2020 was submitted with depreciation tables that they created requesting a furniture, fixtures & equipment value of \$656,061 and total value of the \$4,610,047.
2. This has been standard for Walmart in our county since 2017 according to research and several counties across the state have received returns with the wrong depreciation schedules and they do not accept them.



3. We cannot apply this depreciation; all accounts are entered with the state mandated depreciation schedule based on cost of assets reported by the business.
4. Any exception to this is outside the guidelines, policies and procedures of the Board of Assessors.

**Recommendation:** Suggesting no changes in value resulting in a total fair market value of \$5,285,692 for the 2020 tax year's personal property.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Betty Brady

**Second:** Richard Richter

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

**d. Map & Parcel: 16-57, Personal Property Acct #602**

**Owner Name:** J.P. Smith Lumber Company, Inc.

**Tax Year:** 2020

**Owner's Assertion:** \$1,056,954 appealing FFME Only (Total FMV would then be \$1,748,437)

**Owner's Contention:**

Highlights of letters submitted:

1. China tariffs, Covid-19, extremely wet past winter and International Paper in Rome losing a paper machine due to fire is causing loggers to go out of business. All these issues together have caused J.P. Smith Lumber Co. to have a difficult time getting a large enough supply of logs for production.
2. Due to comparison sales of lumber from two years ago and now, we feel the fair market value of our personal property should be reduced 50%.

**Determination:**

1. This industrial property is J.P. Smith Lumber Company located at 6255 Highway 48, Menlo, GA with a personal property account listing a total fair market value of \$2,805,391.
2. The total inventory value is \$691,483 and \$548,019 of this value receives Freeport exemption, leaving \$143,464 as taxable inventory. The 2019 Freeport exemption was \$380,588 and 2020 total Freeport is \$548,019 indicating a reported increase with a difference of \$167,431 for Freeport.
3. The total furniture, fixtures and equipment reported by the property owner and valued in accordance with the State mandated inventory depreciation schedule is \$2,113,908.
4. In a meeting with the Assessor's office personal property appraiser, a conference call conducted by Steve Ayers, J.P. Smith Lumber Company and Corley Lumber Manufacturing's President Chuck Boaz; an example sale was given of a 2004 carriage 3/HB recently sold for \$27,000 during an auction that Mr. Boaz contends would have brought \$80,000 4 to 5 years ago. (The carriage is just one of the major pieces of equipment of a sawmill). The overall discussion implies the value of equipment has been impacted by the economy causing the demand for machinery to decline.
5. Statement from the property owner following the conference call:  
Due to economy issues based on documentation provided and market reports for lumber sales, and according to Chuck Boaz reporting on auctioned equipment, used manufacturing equipment is auctioned off at 50% less than a few years ago; it is our determination that the fair market value for J.P. Smith's equipment is out of line with market.

**Appraiser research and overview:**

1. According to research, current and prior year's documentation submitted by the property owner; it is not uncommon for the lumber market to rise and fall, sometimes every 2 to 5 years.

2. After consulting with surrounding counties, the Rome Paper Company, nor Covid-19 could be considered due to the fire and Covid-19 not taking place until after January 1, 2020. The law states assessment value as of January 1 of each tax year.

3. It is outside the guidelines and standard procedures for the Board of Assessors to approve reducing the value 50% in this manner; appraisers must use the historical cost depreciation to determine value.

4. Any obsolescence must be accurately documented to be considered: if this is a production issue, a 3 to 5 year span of production records for all shifts could be provided by the business owner for review.

- Documentation submitted by the property owner indicates equipment selling at businesses up for auction and lumber sales declining. (see submitted documentation)

- The owner contends this is not a production issue; however, the lumber sales decline affects the sale of equipment.

5. In order to consider Market, data pertaining to sales (in this case it's the equipment being appealed not the lumber) is required in order to conduct a sales study in accordance with GA Code 48-5-2.

- Extensive research for market analysis resulted in very little information as far as trend reports, in order to support a decline in sales of machinery over time. There is no available market data to analyze and compare with the subject property. (see list of equip currently for sale attached to appraiser's documentation)

- A visit to the property on 7/30/2020 gave insight to equipment cost new, owner's proposed values, refurbished values and equipment sales per ES Equipment Showcase catalog as well as replacement cost or repairs for sections of machinery.

- The review of this information gave a wide span of values with the closer relation between the owner's proposed and the refurbished values.

- Refurbished would be the equipment manufacturing company buying the auction equipment, doing repairs and then selling to sawmill businesses. This data is unavailable and is needed for market studies.

- The property owner gave examples of machinery out of the ES Equipment magazine that would be comparable to his machinery and these potential sales indicate much lower prices for sawmill equipment.

- In the event the property owner submits their detailed equipment information with market data and it is applied to this account; the machinery no longer receives the yearly depreciation. The market study would have to be re-analyzed every year or new sales data would have to be available each new tax year to apply the market values

- The total cost new of all equipment reported in the owner's return is \$5,110,549, 50 percent of that is \$2,555,275 – with the state mandated depreciation the total value for equipment is \$2,113,908 and is actually less than the owner's requested 50%.

**Recommendation:**

Based on policy and procedures set by the State to use the mandated cost depreciation and reviewing the appellant's documentation without arm's length sales that have already taken place; it is outside the standard guidelines of the Board of Assessors to apply a reduction in value for the personal property equipment leaving the total fair market value at \$2,805,391 for tax year 2020.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Betty Brady

**Second:** Richard Richter

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



**e. Map & Parcel: T17-11**

**Owner Name: UNITED COMMUNITY BANK**

**Tax Year: 2020**

**Owner's Assertion: \$100,000**

**Owner's Contention:** See submitted sale detail

**Determination:**

1. This property is a retail bank located at 14031 Highway 27, Trion, GA on approximately one acre with a total fair market value of \$420,302.
2. The improvement value is \$122,802, the land is \$126,023 and the accessory value is \$177,477.
3. The recorded deed as of November 7, 2019 indicates the transfer of four properties, two in Trion and two in Summerville changed names from UCB North Georgia Properties to United Community Bank (Georgia).
4. The recorded documents indicate an estimated fair market value of \$954,963 for both the Trion United Community and Summerville United Community banks.
5. The property sales price is in accordance with the transfer tax at \$955 as indicated on the PT-61 document from the Clerk of Courts records.
6. There is a difference between the two United Community bank's accessory items; the Trion location has values for items listed as bank accessories which could not be identified during the property visit on July 30, 2020.
7. During the review the grade, asphalt and accessories were noted for updates and corrections.
8. There is no available sales data to conduct a sales comparison study with the subject and all the commercial properties are in the process of being reviewed and updated with the appraisal pricing guide.

**Recommendation:** Suggesting corrections of accessory items and applying updates accordingly resulting in a total fair market value of \$420,124 for tax year 2020.

**Reviewers:** Wanda Brown

**Motion to accept recommendation:**

**Motion: Betty Brady**

**Second: Jack Brewer**

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

**f. Map/ Parcel: S41A-25**

**Owner: Reece, Dennis & Laura**

**Tax Year: 2020 appeal**

**Appraiser notes:** This property located at 523 Maple Drive is a 1,124 square foot home built in 1976. The property was visited on 7/20/2020. The current TFMV is \$79,522 with a \$75,305 improvement value, \$1,037 accessory value, and a \$3,180 land value.

**Owner's Contention:** 1,000 square foot house, Jim Walter home and old. Owner included list of things left with home and included with purchase price. (See list in folder)

**Owners asserted value:** \$55,000

**Determination:**

1. A neighborhood comparison study indicates the subject's improvement per square foot value of \$67 is much higher than the median of \$37.55 and average of \$41.70. The comparables used in this study are neighboring properties with an average grade of 101.
2. A study of land values indicates the subject's land value of \$7,950 per acre is equitable with the median of \$7.950 and slightly above average of \$7,333.

3. A sales study of countywide sales of 95 grade homes indicates the subject's per square foot value of \$70.75 is well above the average sale price per square foot of \$57.34 and median of \$56.14.
4. A sales study of 4 comparables in the city of Summerville indicate the subject's per square foot value of \$70.75 is above the average sale price per square foot of \$60.92 and median of \$67.47.
5. The property owner included a list of items that were included in the sales price. The list includes furniture, appliances, and other furnishings. The total value of these items is asserted as \$31,489. If this amount were subtracted from the sales price the price per square foot would be \$43.15. This amount is well below the average and median sales price noted in item 4 above. Evidence of sales studies indicates the furnishings were not included in value of home at time of sale.
6. A review of home for appeal indicates this home should have a grade of 105 rather than the 95 currently assigned. The average 2018-2019 sale price per square foot for 105 grade homes is \$68.40 and the median sale price is \$63.41. The average countywide tax value per square foot for grade 105 homes is \$48 and the median is \$46.
7. Adjustment of the value to be more in line with the median sale price of 105 grade homes countywide of \$63.41 would give a value to the home of \$71,448 or \$63.57 per square foot. The 2020 TFMV would be approximately \$75,665; a reduction of \$3,857.

**Recommendation:** I recommend adjusting the values for a 2020 TFMV of \$75,665.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: Richard Richter**

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

**g. Map/ Parcel: 3-12**

**Owner: Riverhaven Lane, LLC.**

**Tax Year: 2020 appeal**

**Appraiser notes:** This property of 6.73 acres with a 1,253 square foot home is located at 35 Riverhaven Lane in Cloudland. Property was visited on 7/20/20. The current TFMV is \$69,597. This property was purchased in 2015 for \$89,900

**Owner's Contention:** A snapshot of value for 1/1/20 is depressed due to the noise of construction and trucks on 48.

**Owners asserted value:** \$30,000

**Determination:**

1. The grade of home, sketch and details are recorded accurately except for the physical condition which is recorded at 70%. After consult with fellow appraisers; the physical should be adjusted to 80%. This adjustment would increase the home's value \$40,646 to \$46,452; an increase of \$5,806. This is \$37.07 per square foot.
2. A sales comparison of 100 grade homes throughout the county indicates the subject's per square foot value of \$55.54 is below the average of \$84 per square foot and below the median of \$62. The subject's values are within the range of values for the comparables.
3. A neighborhood comparison study of 4 comparables with an average grade of 102.5 near the subject; indicates the subject's improvement value per square foot of \$32.44 is below the median of \$50.92 and below the average of \$54.15. The subject's value is also within the range of comparable values.
4. A neighborhood comparison study of all 100 grade homes in the county indicates the subject's improvement value per square foot of \$32.44 is below the average and median of \$41.



5. A land study of neighboring properties indicates the subject's per acre value of \$4,302 is below the median of \$4,398 and average of \$4,412.
6. A sales study of land with similar acreage indicates the subject's per acre value of \$4,302 is above the median of \$2,703 and above the average of \$3,381. Adjustment of land value to match the average sales price would change the land value from \$28,951 to \$22,754; a reduction of \$6,197.
7. Although this property is located very near to the construction of the new bridge on 48; there is no indication of negative influence on property values at this time.

**Recommendation:** I recommend adjusting the physical condition of home per review and adjusting land value to meet current sales price per acre for 2020 TFMV of approximately \$69,206; a reduction of \$391.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion:** Jack Brewer

**Second:** Betty Brady

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

**h. Map/ Parcel: 16-3-A**

**Owner:** Massey, Charles Edwin Charles Edwin II and Jerri Dawn

**Tax Year:** 2020 appeal

**Appraiser notes:** This property is 58.08 acres located at 1480 Old Highway 337. The home is 1,794 square feet; built in 2008. The home was visited on 7/29/2020 for appeal purposes. The current TFMV is \$325,515 and was purchased in 2019 for \$330,000.

**Owner's Contention:** Big increase from previous year.

**Owners asserted value:** \$250,107

**Determination:**

1. A field inspection of property indicates the grade and physical condition of home and all accessories are recorded accurately.
2. The land is under a covenant for which the land values are set by the state according to the table of values for conservation use published by the state.
3. The accessories are accurately recorded and are in line with similar accessories across the county according the schedules set for values of accessory buildings.
4. A comparison study of 120 grade homes countywide built within 5 years of this home indicates the subject's per square foot value of \$82.36 is well above the average of \$52.73 per square foot and median of \$50.60. This indicates a review of values for 120 grade homes should be completed to adjust for increased sale prices as noted in item below.
5. A sales comparison of 120 grade homes sold in 2018-2019 indicates the subject's per square foot value of \$82.36 is above the average per square foot sale price of \$74.44 and median of \$72.85. The subject's value is within the range of comparable values.
6. An adjustment of value to more be more in line with the average sale price would give a value of approximately \$134,121 or \$74.76 per square foot; which just slightly above the average sale price per square foot and still within range of comparable values. This would be a reduction of \$13,639 for a 2020 TFMV of \$311,876.

**Recommendation:** I recommend an adjustment of value to match the average sale price for a 2020 TFMV of \$311,876.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**



**Motion: Betty Brady**  
**Second: Jack Brewer**  
**Vote: All that were present voted in favor**

**i. Owner: Tollison Debra**  
**Tax Year: 2020**  
**Map/ Parcel: 68-47-B**

**Owner's Contention:** Land listed as more than on sale documents. Cabin size 32x32, 1 bedroom.  
**Owners asserted value:** \$70,000

**Determination:**

1. The subject property is 4.20 acres located on 2251 Unity Church Road and has a residential improvement value of \$52,200 and a land value of \$22,680 for a total fair market value of \$74,880.
2. A field visit was done for this property on 8/9/19 due to it being recently sold for \$75,000. The grade of the residential improvement was changed from 90 to 100 and a cost and design factor was placed on it to put the total fair market value in line with the selling price.
3. A recent field visit was done for this appeal on 7/23/20 and the only discovery made was that the residential improvement in more in line with 90 grade houses.
4. The comparable study of 90 grade residential improvements shows an average value of \$39 per square foot and a median of \$40. The subject is higher at \$51 per square foot.
5. The sales study shows of 90 grade residential improvements shows an average value of \$54 per square foot and a median of \$53. The subject is a little lower at \$51 per square foot.

**Recommendation:** I recommend changing the grade of the residential improvement back to 90 while at the same time adjusting the value of the residential improvement back in line with the selling price. This would alter the residential improvement value to \$51,993; the land value would remain the same at \$22,680 for a total fair market value of \$74,673.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**  
**Motion: Jack Brewer**  
**Second: Richard Richter**  
**Vote: All that were present voted in favor**

**j. Owner: Sherrill Lisa Hanna**  
**Tax Year: 2020**  
**Map/ Parcel: 61-34-A**

**Owner's Contention:**  
**Owners asserted value:** \$272,169.10

**Determination:**

1. The subject property is 7.05 acres located on 490 Silverleaf Trail. The property has a residential improvement value of \$520,917, an accessory value of \$15,467 and a land value of \$25,000 for a total fair market value of \$561,384. The property sold for \$675,909 on 2/3/11.
2. A previous field review was done on 4/1/20. During that review the sketch of the residential improvement was corrected and the basement square foot went from 2,101 square foot to 3,834. This increased the fair market value by \$172,571.
3. A field visit was done for this appeal on 7/23/20 by two appraisers. It was determined that a stone patio was not included on the sketch of the residential improvement.

4. The grade of the home is recorded as 155; which the appraisers determined to be very low considering the quality of materials, workmanship and design of home. A grade of 200 would be more accurate using standards shown in the appraisal manual. This grade would give a total fair market value of \$714,731. The 2020 TFMV of \$561,384 is well below the value given by assigning an accurate grade of 200.
5. A comparison study indicates the subjects per square foot value of \$103 per square foot is above the average of \$90 and median of \$93, but is the range of comparable values.
6. A recent sales study of 150 to 175 grade houses show an average sales price of \$86 per square foot and a median of \$81. Due to the grade of the subject being considerably lower than indicated by the field review these sales comparisons are not applicable.

**Recommendation:** No changes to the 2020 tax record are recommended. We do recommend correcting the grade for the 2021 tax record. The neighboring properties should be reviewed for accuracy in grade and details.

**Reviewer:** Bryn Hutchins and Randy Espy

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: Betty Brady**

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

## **VII: MISC ITEMS**

### **a. 2020 Final Digest Numbers with 2019 Comparison**

#### **Summary:**

1. The **2020 Countywide** final digest is **\$423,604,025** for an increase of **\$11,609,921** from last year's net of **\$411,994,104**.
2. The **2020 School** final digest is **\$372,996,541** for an increase of **\$9,894,046** from last year's net of **\$363,102,495**.

#### **Recommendation:**

1. Requesting approval for the countywide final numbers of **\$423,604,025** for tax year 2020.
2. Requesting approval for the county school final numbers of **\$372,996,541** for tax year 2020.
3. Requesting approval to send final Digest file to Tax Commissioner.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: Richard Richter**

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

**b. 2020 Digest** - items to be signed by Chairman, Doug Wilson

**Doug Wilson signed all documents**

## **VIII: INVOICES**

- 1. Parker Fibernet LLC** – Invoice # 1026267 Due Date August 4, 2020 Amount \$1,537.50
  - 2. Schneider Geospatial (qpublic)** - Inv -6666 Due Date August 31, 2020 Amount \$1,869.37
- BOA reviewed, approved, & signed to pay**



**Nancy Edgeman discussed getting the BOA set up to possibly have a zoom meeting for the meeting on Wednesday, August 12, 2020. The BOA agreed.**

**Meeting adjourned at 10:05am**

**Doug L. Wilson, Chairman**



**Richard L. Richter**



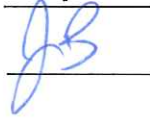
**Betty Brady**



**Randy Pauley**



**Jack Brewer**



**Chattooga County  
Board of Assessors  
Meeting August 8, 2020**