

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 2, 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 August 19, 2020 & Zoom meeting minutes for August 26, 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 - 17
Cases Settled – 5 Withdrawn
Hearings Scheduled –2
Pending cases –3**

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

Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

**2020 Real & Personal Appeals taken: 67
Total appeals reviewed by Board: 64
Pending appeals: 3
Closed: 64**

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

BOA acknowledged and discussed pending appeals and appeal period

• GA code §44-1-3 "Personality" defined; GA code §48-5-1 Legislative Intent; GA code §48-5-3 Taxable Property; GA code §48-5-10 Returnable property; GA code §48-5-12 Situs; GA code §48-5-16 Return of tangible property

14. It is outside standard guidelines and procedures to set values of equipment that's not in accordance with assets entered at cost and depreciated by state mandated depreciation schedules unless there's a market study conducted.

15. There is no available sales data to conduct a comparable market study.

16. The fact that the business is potentially for sale or the equipment is idle or due to be shipped out does not necessarily make the equipment worth less; then every business of every type that's for sale or currently renovating or for any reason standing idle could potentially claim the equipment has obsolescence and is simply not warranted.

17. Less equipment operating, sitting idle to be moved out does decrease production indicating that this is not an equipment value issue but an issue of production from the time of full operation to present day.

18. No documentation has been submitted by the owner or agent in order to resolve the questionable math on the disposals and additions or no documentation that clearly shows what was there in 2019 before removing assets for 2020.

19. The overall math doesn't add up for the idle equipment adjustment and scrap value adjustment that's requested for it to potentially be considered.

20. No documentation has been submitted pertaining to the duration of production decreasing other than the general knowledge that the plant ceased normal operations some time in 2019.

Recommendation: Suggesting the total fair market value remain as notified at \$46,081,622 due to, overall; there is not enough solid documentation, no clear resolve to several mathematical discrepancies and no documented downtime of production to take into consideration for making a change in value.

Reviewers: Wanda Brown

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor.

b. Owner: Integrity Resorts Land II LLC

Tax Year: 2020

Map/ Parcel: 7-2-A

Owner's Contention: Purchase price of property well below appraisal. Property has extensive damage.

Owners asserted value: \$125,000

Determination:

1. The subject property is 14.50 acres located on 33300 Highway 157 and has a commercial improvement value of \$371,014, accessory value of \$438, and a land value of \$63,034 for a total fair market value of \$434,486.

2. The property was purchase on 8/13/19 with a neighboring 228 acres for \$400,000.

3. The total fair market value of the neighboring 228 acres is \$275,624 or approximately \$1,200 an acre.

4. A field visit was done on 8/28/20; the sketch of the commercial structure was corrected. A large percentage of the structures were found in very poor condition, a physical depreciation factor of 0.40 was applied. A functional of 0.50 was applied due to the majority of the building being unusable. The level of completion was corrected per review.

5. The roof leaks numerous locations, basement is flooded causing rust and damage to the structural support, subfloor consists of inferior materials and has extensive water damage, water damage and black mold was discovered in some finished areas.

Recommendation: Make the above changes and corrections, this would alter the commercial improvement value to \$212,701, the land value would remain the same at \$63,034 for a total fair market value of \$276,033. This is a reduction of \$158,453.

Reviewer: Bryn Hutchins and Randy Espy

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor.

VII: INVOICES

a. CoreLogic – Marshall & Swift pricing guide due 3/1/2020 Amount \$656.20

b. Parker Fibernet, LLC – Due 9/4/2020 Amount \$1,537.50

c. Schneider Geospatial (qpublic) – Due 8/31/2020 Amount 1,869.37 (quarterly)

BOA reviewed, approved, & signed a-c above

BOA discussed The DOR Working Group for Park Model Trailers and Tiny Homes; Nancy Edgeman will be representing GAAO and Chattooga County.

Meeting adjourned at 10:05am

Doug L. Wilson, Chairman

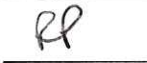


Richard L. Richter

Betty Brady



Randy Pauley



Jack Brewer

Chattooga County
Board of Assessors
Meeting September 2, 2020