

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 14, 2021

**Attending:**

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Doug L. Wilson, Chairman - **Absent**  
Richard L. Richter, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
John Bailey - Present  
Nancy Edgeman – Present  
Kenny Ledford – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS:  
OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 7, 2021  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Pay Stubs**

**BOA acknowledged and signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged and discussed**

**III. BOE Report:** Nancy Edgeman to forward via email an updated report for Board's review.

Total 2021 Real & Personal Certified to Board of Equalization – 22  
Withdrawn - 3  
Cases Settled – 5  
Hearings Scheduled – 4  
Pending cases –17

**IV. Time Line:** Nancy Edgeman, Chief Appraiser to discuss updates with the Board.  
**All office staff is processing appeals.**

**NEW BUSINESS:**

**V. APPEALS:**

2021 Mobile Home appeals taken: 27  
Total appeals reviewed Board: 27  
Pending appeals: 0  
Closed: 27

2021 Real & Personal Appeals taken: 90  
Total appeals reviewed by Board: 47  
Pending appeals: 42  
Closed: 47

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady.  
**BOA acknowledged**

**VI: APPEALS**

**a. Owner: Willingham Ryan O & Abigale**  
**Tax Year: 2021**  
**Map/ Parcel: 46-31**

**Owner's Contention:** We have 25 acres in a land conservation covenant. Our taxes have been going up but \$500.00 in one year is a bit too much when we have not made any improvements or additions.  
**Owners asserted value:** \$210,462 (or so)

**Determination:**

1. The subject property is 30.64 acres located on 520 Center Post Road and has a residential improvement value of \$200,161 and a land value of \$58,435 for a total fair market value of \$258,596.
2. A previous field visit was done on 4/5/21 where the sketch and grade of the residential improvement were corrected and adjusted, respectively.
3. The comparable study shows an average value per square foot of \$75 and a median of \$76. The Subject is in line with these at \$75.
4. The sales study for the past three years shows a average sales price per square foot of \$86.25 and a median of \$85.59.

**Recommendation:** It is recommended no changes which would leave the residential improvement value at \$200,161 and a land value of \$58,435 for a total fair market value of \$258,596.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**b. Owner: Simpson Farm Inc**

**Tax Year: 2021**

**Map/ Parcel: 60-8**

**Owner's Contention:** I need the 30x35 barn, 12x35 and 16x35 implement sheds; these are no longer on the property. We feel this property valued too high compared to properties surrounding us (*land values*).

**Owners asserted value:** Between \$604 & \$975 an acre.

**Determination:**

1. The subject property is 347.09 acres located on 516 Jenkins Gap Road and has a residential improvement value of \$59,518, an accessory value of \$1,311, and a land value of \$381,576 for a total fair market value of \$442,405.

2. A field review hasn't been done on this property for some time. A field visit was done for this appeal on 7/6/21, where the residential improvement, accessories and mobile home were all assessed. Corrections and adjustments were made to all.
3. A utility building being used as a residence was discovered and recorded.
4. The land was placed in a covenant last year. Covenant values are set by the state.

**Recommendation:** It is recommended the above corrections found in the field visit. This would alter the residential improvement value to 56,907, the accessory value to \$1,267 and the land value would remain the same at \$381,576 for a total fair market value of \$439,750, a difference of \$2,655.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**c. Owner:** Hurley, Cynthia Suzanne

**Tax Year:** 2021

**Map/ Parcel:** S38-39

**Owner's Contention:** Major repairs needed. Central unit does not work.

**Owners asserted value:** \$15,000

**Determination:**

1. The subject property is 0.34 acres located at 147 Ellen Street. It has a residential improvement value of \$42,420 and a land value of \$3,000 for a total fair market value of \$45,420.
2. A previous field visit was done on 2/1/21. During the visit an economic obsolescence factor and physical override was removed.
3. The neighboring comparable study shows an average value of \$29 per square foot and a median of \$30. The subject is currently below these values at \$25 per square foot.
4. The sales study of 80 grade residential improvements shows an average value of \$39.20 per square foot and a median value of \$34.47 per square foot. The subject is below these values at \$25 per square foot.

**Recommendation:** It is recommended that the heating source be changed to no heat. This would decrease to FMV to \$39,000, a difference of \$3,420. The recommended changes would give the property a total FMV of \$42,000—a difference of \$3,420.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**d. Owner:** Chickvary Mike, INC.

**Tax Year:** 2021

**Map/ Parcel:** L02-32

**Owner's Contention:** See letters attached.

**Owners asserted value:** \$52,542

**Determination:**

1. The subject property is 0.22 located on 134 Alpine Street and has a commercial improvement value of \$81,312 and a land value of \$1,750 for a total fair market value of \$83,360.
2. A comparable study of all mini warehouses shows an average and median value per square foot of \$15. The subject is in line with these at \$15.
3. Last year two mini warehouse locations sold for \$272,500 each. That is a sales price of \$38 per square foot.

**Recommendation:** I recommend no changes which would leave the commercial improvement value at \$81,312 and the land value at \$1,750 for a total fair market of \$83,360.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Three voted yes and one abstained

**e. Owner: Chickvary Mike, INC.**

**Tax Year: 2021**

**Map/ Parcel: 39D-84**

**Owner's Contention:** See letters attached.

**Owners asserted value:** \$107,030

**Determination:**

1. The subject property is 0.78 acres located on 21 Violet Lane and has a commercial improvement value of \$165,637 and a land value of \$14,848 for a total fair market value of \$180,485.
2. A comparable study of all mini warehouses shows an average and median value per square foot of \$15. The subject is in line with these at \$15.
3. Last year two mini warehouse locations sold for \$272,500 each. That is a sales price of \$38 per square foot.

**Recommendation:** I recommend no changes which would leave the commercial improvement value at \$165,637 and the land value \$14,848 for a total fair market value of \$180,485.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion:** JackBrewer

**Second:** John Bailey

**Vote:** Three voted yes and one abstained

**f. Owner: Chickvary Mike,INC.**

**Tax Year: 2021**

**Map/ Parcel: 56-34-J**

**Owner's Contention:** See letters attached.

**Owners asserted value:** \$265,437

**Determination:**

1. The subject property is 2.31 acres located on 866 Fourth Street and has a commercial improvement value of \$497,364 and a land value of \$31,143 for a total fair market value of \$528,507.
2. A field review was done for this appeal on 7/8/21. All mini warehouse measurements and details were doubled checked. Improvement #9 was correctly sketched and divided into two sections due to it containing an office area. The office had been sketched as a separate improvement rather than being

included in the dimensions of improvement #9. Improvement #10's length was found to be 110' instead of 111'.

3. A comparable study of all mini warehouses shows an average and median value per square foot of \$15. The subject is in line with these at \$15.

4. Last year two mini warehouse locations sold for \$272,500 each. That is a sales price of \$38 per square foot.

**Recommendation:** I recommend making no changes for the 2021 tax year. Making the above corrections for the 2022 tax year would alter the commercial improvement value to \$499,494. Leaving the land value at \$31,143 would make a total fair market value of \$530,637, a difference of \$2,130.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: Three voted yes and one abstained**

**g. Owner: Chapman Oil Transport LLC**

**Tax Year: 2021**

**Map/ Parcel: S16-7**

**Owner's Contention:** Please see attached pages. We feel the fair market value is \$235,000.

**Owners asserted value:** \$235,000

**Determination:**

1. The subject property is 11.82 acres located on 150 Lyerly Street and has a commercial improvement value of \$302,380, an accessory value of \$142,337 and a land value of \$69,738 for a total fair market value of \$514,455.

2. The land was purchased on 5/7/18 for \$80,000.

3. A review visit was made on 11/24/20 where a new building was added and all commercial accessories were corrected.

4. A comparable study shows an average and median of \$19 value per square foot. The subject commercial improvement is in line with these at \$20 value per square foot.

5. The concrete that is on the property is what remains of the foundation of the mill that was located there. The majority of the fencing surrounding the property is in very poor condition.

6. An itemized billing statement included with the appeal shows a total of \$163,933 for construction for the commercial improvement.

7. An insurance bill showing primary flood coverage was included with the appeal. The property is located in a flood plain.

**Recommendation:** I recommend removing the concrete and fencing noted above. This would leave a commercial improvement value of \$302,380, an accessory value of \$29,424, and a land value of \$69,738 for a total fair market value of \$401,542, an \$112,913 difference.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**h. Owner: Wesson, Timothy Eugene**

**Tax Year: 2021**

**Map/ Parcel: 35-39**

**Owner's Contention:** See attached letter.

**Owners asserted value:** \$20,000 on Home/\$100,313 total

**Determination:**

1. The subject property is 95 acres located at 2394 Harrisburg Road. It has a residential improvement value of \$55,216, an accessory value of \$581, and a land value of \$79,732 for a total fair market value of \$135,529.
2. A previous field visit was done on 2/25/21. During the visit a functional obsolescence factor was removed and the grade was increased. The accessories were also corrected. The property is landlocked and does not have an easement for electricity.
3. The neighboring comparable study shows an average value of \$59 per square foot and a median of \$58. The subject is currently below these values at \$52 per square foot.
4. The sales study of 115 grade residential improvements shows an average value of \$109.94 per square foot and a median value of \$105.25 per square foot. The subject is below these values at \$52 per square foot.

**Recommendation:** It is recommended that the physical of the home be reduced due to the roof condition and siding issues. This would decrease to FMV to \$50,754, a difference of \$4,462. The recommended changes would give the property a total FMV of \$131,067—a difference of \$4,462.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**i. Owner: Hall, James Lynn & Elizabeth**

**Tax Year: 2021**

**Map/ Parcel: 17-12**

**Owner's Contention:** Value of house built in 1920's – land valued as adjoining property.

**Owners asserted value:** No value asserted.

**Determination:**

1. The subject property is 28.51 acres located at 1679 Garvin Road. It has a residential improvement value of \$76,998, an accessory value of \$19,721, and a land value of \$124,064 for a total fair market value of \$220,783.
2. The owner purchased the property for \$225,000 on 01/13/2017.
2. A previous field visit was done on 11/21/19. During the visit an economic obsolescence factor was removed, the grade was adjusted, and the physical was corrected. The accessories were also corrected.
3. A comparable study of neighboring residential improvements shows an average value of \$52 per square foot and a median of \$53. The subject is currently in line with these values at \$54 per square foot.
4. The sales study of 100 grade residential improvements shows an average value of \$83.18 per square foot and a median value of \$71.16 per square foot. The subject is below these values at \$54 per square foot.

5. The land was placed in a Conservation Use covenant in 2017. These values are determined by the State and cannot be adjusted. The assessor's office currently has the land valued at \$124,064 which is \$1,947 an acre. The covenant land value is \$49,336, or \$774 an acre. The owner pays taxes based on the covenant value.

**Recommendation:** There are no changes recommended.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**j. Owner: Willingham Anita H c/o Lynn Hall**

**Tax Year: 2021**

**Map/ Parcel: 9-34**

**Owner's Contention:** Value same as property adjacent property, not buildable.

**Owners asserted value:** No value asserted.

**Determination:**

1. The subject property is 74.50 acres located on 632 Highway 337 and has a residential improvement value of \$70,481, a accessory value of \$8,104, and a land value of \$151,833 for a total fair market value of \$230,418.

2. A previous field review was done on 11/17/2019 where the physical of the residential improvement was adjusted and the sketch corrected.

3. A comparable study shows an average value per square foot of \$48 and a median of \$49. The subject is in line with the comparables at \$47.

4. The sales study shows an average sales price per square foot of \$71.75 and a median of \$74.08. The subject falls below this at \$47.

5. The land was placed in a Conservation Use covenant in 2016. These values are determined by the State and cannot be adjusted. The assessor's office currently has the land valued at \$151,833 which is \$2,038 an acre. The covenant land value is \$83,578, or \$1,121 an acre. The owner pays taxes based on the covenant value.

**Recommendation:** There are no changes recommended.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**k. Map/ Parcel: 47B-44**

**Owner: Smith, Timothy Daniel**

**Tax Year: 2021 appeal**

**Appraiser notes:** This 1,176 sf. home built in 1976 is located at 812 Melba Drive. It is recorded with an improvement value of \$47,499, an accessory value of \$3,093, and a land value of \$3,350; for a 2021 TFMV of \$53,942.

**Owner's Contention:** appeal by letter (see folder)

**Owners asserted value:** none given

**Determination:**

1. This home was visited on 2/1/21 for review purposes. The grade of the home was adjusted at this time along with some corrections to the sketch. Data previously recorded in Wingap was corrected to apply value schedules for 2021. The value of the home increased from \$34,516 to \$47,499; an increase of \$12,983.
2. 3 accessories previously not recorded were added to the record. The accessory value went from \$0 to \$3,093.
3. A comparable study of 4 houses; in close proximity to the subject; indicates the subject's per sf. value of \$40.39 is less than the average of \$42.14 and median of \$41.81.
4. A sales study of 21 sales of 100 grade houses in 2020; indicates the subject's per sf. value of \$40.39 is below the average sale price per sf. of \$67.31 and median of \$58.03.

**Recommendation:** I recommend no changes to the 2021 TFMV of \$53,942.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**I. Map/ Parcel: 50-56**

**Owner:** Signature Interior

**Tax Year:** 2021 appeal

**Appraiser notes:** This 4.22 acre property is located at 61 John Bankson Drive; in the Summerville Industrial Park. The property is currently recorded with an improvement value of \$530,371, an accessory value of 4,523, and a land value of \$59,688; for a 2021 TFMV of \$594,582.

**Owner's Contention:** We believe that the valuation of the building is at \$14.65 per sf. and is high; considering the age and condition of the building and compared to the valuation of the building at 78 Jim Parker Drive.

**Owners asserted value:** \$497,688

**Determination:**

1. The improvement; built in 1985 is recorded as 32,500 sf. at \$16.32 per sf. The building mentioned in owner's contention is under a B.O.E. lock for value; therefore cannot be used as a comparable in studies for this appeal. The B.O.A. value would be approximately \$18.32 per sf. The observed condition of this building is recorded as .82.
2. A review of record for appeal indicated a correction needed to the sketch of improvement 1 section 1. This correction will add 4,000 sf. to the improvement. This correction will apply to tax year 2022.
3. A comparable study of 6 similar buildings indicates the subject's per sf. value of \$16.32 is below the average of \$17.95 and the median of \$16.86. This study indicates uniformity between the buildings of this type in the area.
4. A review of market data shows one sale in 2021 of a comparable building in the area. Parcel 50-58-G sold for \$21.80 per sf. The subject's per sf. value is \$16.32.

**Recommendation:** I recommend no changes to the 2021 TFMV. The 2021 TFMV should remain at \$594,582.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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



**m. Map/ Parcel: 66-10**  
**Owner: Weaver, Bryan S.**  
**Tax Year: 2021 appeal**

**Appraiser notes:** This property is located at 2160 Butler Dairy Road. The improvement is a 2,106 sf. home built in 1890. It is recorded with an improvement value of \$63,960, an accessory value of \$11,254, and a land value of \$19,285. The property was visited in April of 2021 for review purposes.  
**Owner's Contention:** Grounds for appeal is marked as value.  
**Owners asserted value:** \$71,734

**Determination:**

1. At time of visit in April of 2021 this home appeared to be occupied and was deemed to have on observed physical condition of .60. The previous record indicated a physical of .42 which is inaccurate. A functional obsolescence of .97 was corrected to 1. These corrections increased the improvement value by \$20,531; from \$43,429 to \$63,960.
2. The accessories were corrected in regards to dimensions and classifications. Data previously recorded in Wingap was corrected in order to apply valuation schedules used for 2021. These corrections increased the accessory value by \$2,234; from \$9,020 to \$11,254.
3. A sales study of 24 sales of 90 grade homes in the county indicates the subject's per sf. value of \$30.37 is below the average of \$48.73 and median of \$47.10.

**Recommendation:** I recommend no changes to the subject's 2021 TFMV. The 2021 TFMV should remain at \$94,499.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**n. Map/ Parcel: 75-L01**  
**Owner: Gordon, Joseph P. & Cynthia**  
**Tax Year: 2021 appeal**

**Appraiser notes:** This 15.52 acre property is located at 1450 Highway 27 near Hunter's Furniture. It is recorded with an improvement value of \$405,386, an accessory value of \$16,982, and a land value of \$122,343.

**Owner's Contention:** Value of building (steel) and land. 10 acres of land is unusable due to flood plain & gas line easement.

**Owners asserted value:** \$137,000/steel building & \$5,000 per acre/land.

**Determination:**

1. This property was visited on 4/29/2021. Review of record indicates the sketch was corrected to reflect the 2 story section of this building and the large canopy over deck. This adds 3,750 sf. of heated area to the building. The previous sketch indicated the whole building was 1 story; which is inaccurate. The plumbing was also corrected at time of visit.
2. This building was previously recorded with an assigned value of \$82,221. This assigned value did not allow the building to be valued according to the current commercial valuation schedules. The application of these schedules has now been applied to all commercial buildings due to a commercial review being completed. Commercial properties had not been reviewed as a whole for over 10 years.

3. A comparable study using 6 buildings of similar type; indicates the subject's per sf. value of \$21.13 is uniform with the comparables. The average per sf. value is \$22.19 and the median is \$21.62.
4. A sales study of 3 commercial sales from 2017-2020 indicates the subject's per sf. value of \$21.13 is in line with the comparable's sales price per sf. The average is \$23.98 and the median is \$21.11.
5. According to FEMA flood plain map; approximately 4.599 acres does lie in the flood plain. The flood plain and gas line may limit building sites. There are neighboring properties in the flood plain that do use the property for crops and timber.
6. There is 1.76 acres valued as commercial front footage for a value of \$21,689; or \$12,116 per acre. This commercial valuation is uniform with other commercial properties in the area. The remaining 13.76 acres is valued at \$100,654 or \$7,315 per acre. This value does not take into account the 4.59 acres in the flood plain. Upon consultation with Kenny Ledford; it was determined that an adjustment to value of this portion will give a value to the 13.76 acres of \$68,800; or \$5,000 per acre. After these adjustments the total land value would be \$90,489; a reduction of \$31,854 from \$122,343.

**Recommendation:** I recommend an adjustment to the land value for the 13.76 acre portion to \$5,000 per acre. This would set the 2021 TFMV to approximately \$512,857; a reduction of \$31,854.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**o. Map/ Parcel: 50-58-A**

**Owner:** Evans Welding and Fabrication

**Tax Year:** 2021 appeal

**Appraiser notes:** This 3.22 acre property is located at 145 John Bankson Drive; in the Summerville Industrial Park. The property is currently recorded with an improvement value of \$424,314, and a land value of \$59,688; for a 2021 TFMV of \$469,858.

**Owner's Contention:** I don't believe the valuation should have increased.

**Owners asserted value:** \$386,144

**Determination:**

1. The subject improvement is 26,506 sf.; built in 1990. The per sf. value is \$16.01 with a physical condition of .82. The building was visited on 8/11/20. At time of visit the building was recorded with an assigned value which did not allow for application of updated valuation schedules. The building was not sketched on record which was corrected using proper dimensions and wall heights for each section.
2. A comparable study of 6 similar buildings indicates the subject's per sf. value of \$16.01 is below the average of \$17.57 and the median of \$16.66. This study indicates uniformity between the buildings of this type in the area.
3. A review of market data shows one sale in 2021 of a comparable building in the area. Parcel 50-58-G sold for \$21.80 per sf. The subject's per sf. value is \$16.01.

**Recommendation:** I recommend no changes to the 2021 tax value for this property. The TFMV should remain at \$469,858.

**Reviewer:** Randall Espy

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

**p. Map/ Parcel: 49-50-A**  
**Owner: Howard, Larry**  
**Tax Year: 2021 appeal**

**Appraiser notes:** This .26 acre property is located at 11600 Highway 27. It is the Little Caesars building. It is recorded with an improvement value of \$46,200, an accessory value of \$8,422, and a land value of \$43,847; for a 2021 TFMV of \$98,469.

**Owner's Contention:** Grounds for appeal marked as value and uniformity.

**Owners asserted value:** \$79,125

**Determination:**

1. At time of visit the building was recorded with an assigned value which did not allow for application of updated valuation schedules. Commercial properties had not been reviewed as a whole for some time. (at least 10 years) A review has been completed on all commercial properties and updated schedules have been used for valuation.
2. This property was visited on 9/16/2020 for review purposes. The sketch, structure details and accessories were corrected at that time. It appears there was a data transfer issue with the correction of the sketch. Application of these sketch corrections gives a building value of \$45,584; a reduction of \$616.
3. The correction of the asphalt and addition of the sidewalk increased the accessory value to \$8,422 from \$6,279 in 2020; an increase of \$2,143.
4. A comparable building study using 4 similar properties; indicates the subject's per sf. value of \$30.97 is below the average of \$36.00 and median of \$34.84. The subject's grade is lower than the comparables which accounts for the lower per sf. value.
5. A comparable land study using the same 4 properties used in the building study; indicates the subject's per acre value of \$168,642 is below the average of \$193,737 and below the median of \$184,143.
6. There is no recent market data for buildings of this type.

**Recommendation:** I recommend correcting the sketch. This correction would give a 2021 TFMV of \$97,853; a reduction of \$616.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**  
**Motion: Betty Brady**  
**Second: John Bailey**  
**Vote: All that were present voted in favor**

**q. Map/ Parcel: S26-42**  
**Owner: Howard, Larry & Connie**  
**Tax Year: 2021 appeal**

**Appraiser notes:** This 1.21 acre property is located at the corner of Kelly Street and Commerce Street. It is recorded with an improvement value of \$314,361, an accessory value of \$19,986, and a land value of \$187,747; for a 2021 TFMV of \$670,219.

**Owner's Contention:** Grounds for appeal marked as value and uniformity.

**Owners asserted value:** \$588,000

**Determination:**

1. At time of visit the building was recorded with an assigned value which did not allow for application of updated valuation schedules. Commercial properties had not been reviewed as a whole for some time (at least 10 years); therefore values have remained stagnant and inconsistent with market values. A review has been completed on all commercial properties and updated schedules have been used for valuation. The application of these valuation schedules gives the improvement a value of \$464,718; an increase of \$150,357 from the 2020 value of \$314,361.
2. This property was visited for review purposes on 10/8/2020. The sketch was corrected to include the canopies in the sketch and remove them from extra features and also correct dimensions of angled portion in rear of building.
3. The asphalt was corrected to give an accessory value of \$17,754; a reduction of \$2,232 from the 2020 value of \$19,986.
4. A comparable building study using 4 similar properties; indicates the subject's per sf. value of \$18.77 is below the average of \$22.99 and median of \$22.98. The subject's grade is lower than the comparables which accounts for the lower per sf. value.
5. A land comparison study using 7 neighboring properties; indicates the subject's per front foot value of \$763 is below the average of \$851 and median of \$947.
6. There is no recent market data for buildings of this type.

**Recommendation:** I recommend no changes to the 2021 TFMV of \$670,219.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**r. Map & Parcel: Personal Property Marine Account #948**

**Owner Name:** Chickvary Michael

**Tax Year:** 2021

**Asserted Value:** \$20,000

**Owner's Contention:** This property is a used, 2020 aluminum fishing boat, 18'4" in length. In used condition, without a trailer, I believe the boat is worth approximately \$20,000.

**Determination:**

1. This is property located at 1851 Ridgeway Dr, Trion currently listed on record as Ranger, RT188 aluminum boat valued at \$16,670 and Mercury motor 115ELPT PRO XS valued at \$9,592 for a total value of \$26,262 in accordance with the State mandated valuation guide approved by the Board of Assessors.
  - The assessor's office is required by Georgia State law to use the State mandated marine values better known as ABOS Marine Blue Book; established in 1949 and currently up to date with over 300,000 boats and motors including valuation data pricing for Retail, High and Low and specifications by Year, Make, Model and Sub-model.
2. There is a deduction of \$2,500 from the actual total of \$28,762 to allow for trailer value that must be excluded from total fair market value.
3. According to the details on the reporting form submitted by the owner the total cost was \$27,095 at the time of purchase on June 6, 2020.
4. The detail on the return submitted by the property owner describes the boat as a Ranger, RT188P 18' aluminum outboard with a Mercury 115 ELP Pro XS electric start motor purchased new in 2020.

5. According to the information forwarded to our office from Department of Natural Resources, the owner's registration for this boat is a 2019 Ranger, RT188P 18' 4" boat, no motor description.
6. The boat was entered according to the DNR information as a 2019 Ranger, RT188 and length of 18' 8" due to no match in ABOS for a 2019 18' 4".
7. There is a 2020 year model Ranger, RT188 18'4" match in ABOS and 115ELPT PRO XS motor for both years.
8. According to ABOS values, the boat and motor entered as a used 2020 model Ranger RT188 aluminum 18'4' as indicated in the property owner's appeal of assessment would increase the value \$373 to \$26,635 for tax year 2021.

**Recommendation:** Suggesting the total fair market value remain as notified at \$26,262 for tax year 2021 and make the correction to the year model for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Three voted yes and one (Betty Brady) abstained

**s. Map & Parcel: 36-3-B01**

**Owner Name:** CRABTREE, ALFRED & GWYN

**Tax Year:** 2021

**Asserted Value:** \$40,000

**Owner's Contention:** 4,080 sq. ft.

**Determination:**

1. The commercial building is located at 491 McConnell Rd, Summerville currently recorded as 105 grade in good physical condition valued at \$68,706 or \$16.84 per sq. ft.
2. Research indicates all properties county-wide are being reviewed on-site for accurate collection of data and in-house reviews for uniformity to remove adjustments previously recorded incorrectly.
3. The subject property was reviewed on-site on 12/11/2020 and followed up with an in-house review resulting in data corrections.
4. The subject recorded as a commercial warehouse has an above average grade at 105 due to enhanced design, boxed in eaves like a garage, better workmanship and quality; actually one side has higher wall height but currently recorded with one wall height (lowest wall height) due to common wall access to both sides and may be considered all one building.
5. Reviewed comparables do not have the enhanced design and workmanship, boxed in eaves or wall height differences making them slightly lower grade.
6. The comparable most like the subject although in better physical according to records has a 15' wall height and is \$18.85 per sq. ft.
7. The comparable study of buildings found to be most like the subject reveals a median value per sq. ft of \$17.82, indicating the subject currently at \$16.84 falls within range below the median.
8. The lowest comparable in the range at \$15.33 is an older building with a lower physical condition than the subject.
9. Research to clarify recording this building as commercial class verses residential class due this building being at the residence indicates the following:
  - Due to the original commercial use of the structure; a building only account was created and data collected was entered as commercial warehouse as all one building.

- The subject if classed as residential and compared to residential buildings of this same type would typically be described as a maintenance building or garage shop on the taller wall height side of 2,720 square feet and a garage on the side with 12 ft wall with an area of 1,360 square feet.
- Research indicates that the residential classed maintenance buildings are \$16 to \$17 per sq. ft.; garages are \$19.50 per sq. ft indicating if residential or commercial, the subject at \$16.84 per sq. ft is valued in line.
- The base price per square foot is set in accordance with the Board's approved pricing guide by grouping comparable buildings together.
- Research of residential buildings recorded as warehouses was inconclusive and there are no comparable qualified sales available for a sales analysis of commercial or residential class for these buildings.

**Recommendation:** Leave total fair market value as notified at \$68,706 for tax year 2021.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**t. Map & Parcel: 31-28-A**

**Owner Name:** BRYANT, DIANE & JAMES

**Tax Year:** 2021

**Asserted Value:** \$350,000

**Owner's Contention:** When compared to other property in the same area with more structures and acreage, our property appraised much higher.

**Determination:**

1. The subject property is 39.55 acres located at 1385 McDaniel Rd, Lyerly with an improvement value of \$370,728 for 2 houses, an accessory value of \$79,205 and land at \$68,942 for a total fair market value of \$518,875.

2. The main house is a 145 grade, 100 physical with a main living area of 1,732 square feet and an additional 1,732 sq. ft. of finished basement for a total of 3,464 valued at \$225,170 or \$65 per sq. ft.

3. Research indicates all properties county-wide are being reviewed and updated and the subject property was reviewed on January 19, 2021; resulting in an increase in value after the following updates:

- The second house was not on record and the pool house was corrected to guest house due to it being more than just a shower or bath house, it can be a living quarters.
- The main house had an adjustment recorded previously indicating an issue with the function of the house. Upon in-house reviews, this was found to be incorrect and the adjustment removed.
- There were more out-buildings and accessories not previously recorded that were added to the current record: the barn with lean-to, guest house, pool deck, 2 utility buildings and second lean-to.

(Photos of all accessories are available for the Board's review)

4. These updates, along with county-wide adjustments made due to market analysis to comply with the State ratio standards indicates an increase from \$300,611 in 2020 to \$518,875 in 2021.

**Neighborhood study:**

1. Neighboring houses with low grades (craftsmanship, quality & design) and in poorer physical condition do not compare to the subject's 145 grade/100 physical or the subject's 120 grade house #2.

2. According to research, neighbors with homes of above average grade, but still not up to 145 grades - with 12 to 15 accessories such as various outbuildings, pools, etc have a higher total fair market value than the subject. (Detailed property map is available for the Board's review)

**Sales Study:**

1. The 2020 sales of 120 grade houses most comparable to the subject range from \$54 to \$99 per sq. ft with a median sales price per sq. ft. of \$84.86 and the county-wide median is \$96.90, indicating that the subject at \$58 per sq. ft. falls within the sales range below the median.
2. The 2020 sales of 145 grade houses range from \$43.55 to \$76.32 per sq. ft. with a median of \$51.15 indicating the subject at \$65 falls within range above the median but below the higher end of sales.
3. The 2020 neighborhood land sales study indicates a range from \$1,858 to \$2,112 per acre; the county-wide large acre tracts like the subject have a median sales price per acre of \$2,436.
4. The subject at \$1,743 is below the neighborhood sales range completely and within range of county-wide sales below the median.

**Recommendation:** Leave total fair market value as notified at \$518,875 for tax year 2021.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Betty Brady

**Second:** Jack Brewer

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

**u. Owner:** Atisham 2 Inc.

**Map/ Parcel:** 16-83

**Tax Year:** 2021

**Owners Asserted Value:** \$125,000

**Owners Contention:** The fair market value on this property should be \$125,000. Everything is same in surrounding neighborhood. So, please adjust the market value.

**Appraisers Notes:** The property is Pops Country store located at 6564 Highway 48, Menlo. Land is .85 acres valued at \$16,575, accessory value \$34, 372, improvement value of \$156,720 for a total FMV of \$207,667.

**Determination:**

1. Property was visited August 8, 2020 for commercial review.
2. During this visit sketches and accessories were corrected.
3. Total sq. ft of the subject property is 2,520 valued at \$130,531 for a price per sq ft of \$51.79.
4. Based on 2020 sales the average price per sq. ft for convenient stores is \$59.95. Personal property was extracted from sale prices before arriving at price per sq ft.
5. Subject property is \$51.79 per sq ft. which is below the average price per sq ft. (see sales info in file)

**Recommendation:** Based on sales and to maintain uniformity, I recommend no change for 2021 with value remaining at \$207,667.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**v. Owner: Atisham Inc.**  
**Map/ Parcel: 39-21**  
**Tax Year: 2021**

**Owners Asserted Value: \$155,000**

**Owners Contention:** From the previous year in our opinion the fair market value should be \$155,000. There is no new improvement on the property.

**Appraisers Notes:** The property is Crossroads convenient store located at 2414 highway 48. The total fair market value is \$219,774 with the land valued at \$18,912, accessory value of \$33,504, and improvement value of \$167,358. Property was purchased in 2005 by Super Quantum Inc for \$510,000. The property was transferred to Atisham Inc in 2014.

**Note:** According to Georgia Secretary of State Super Quantum Inc was dissolved in 5/9/2015 with Mohammad Ajmal as CEO, CFO, and Secretary. Atisham Inc was formed 5/5/2014 with Mohammad Ajmal as CFO, CEO, and Secretary.

**Determination:**

1. Property was visited April 15, 2021 for commercial review.
2. During this visit sketches and accessories were corrected.
3. Based on 2020 sales the average price per sq. ft for convenient stores is \$59.95. Personal property was extracted from sale prices before arriving at price per sq ft.
4. Subject property is \$58.50 per sq ft. which is below the average price per sq ft. (see sales info in file)

**Recommendation:** Based on sales and to maintain uniformity, I recommend no change for 2021 with value remaining at \$219,774.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**w. Owner: Ajmal Mohammed.**  
**Map/ Parcel: S04-23**  
**Tax Year: 2021**

**Owners Asserted Value: \$140,000**

**Owners Contention:** We bought the property for \$120,000. Since then we have no improvements on the property. Building is old and also roof is old.

**Appraisers Notes:** The property is Highway 48 Food Mart in Summerville. Land is .51 acres valued at \$9,735, accessory value \$12,241, improvement value of \$335,997 for a total FMV of \$357,973.

**Determination:**

1. Property was visited August 26, 2020 for commercial review.
2. During this visit sketches, plumbing, and accessories were corrected.
3. Total sq. ft of the subject property is 5,040 valued at \$329,314 for a price per sq ft of \$65.34.
4. Based on 2020 sales the average price per sq. ft is \$59.95. Personal property was extracted from sale prices before arriving at price per sq ft.
5. Subject property is \$65.34 per sq ft. which is above the average price per sq ft.
6. Subject property is not in line with sales and should be adjusted accordingly.
7. Subjects structure value should be adjusted to \$299,376 with a price per sq ft of \$59.40.



**Recommendation:** Based on sales and to maintain uniformity, I recommend leaving the land at \$9,735, accessories value at \$12,241 and a new improvement value of \$305,451 for a total FMV of \$327,427. This is a reduction of \$30,546.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**x. Owner:** Patel Rajesh M & Nila R.

**Map/ Parcel:** S33-4

**Tax Year:** 2021

**Owners Asserted Value:** \$100,000

**Owners Contention:** Neighborhood property is not selling from long time.

**Appraisers Notes:** Subject property is cleaners / convenient store with no gas pumps. The property is located at 12384 Highway 27 in Summerville (Modern Cleaners). Land is .23 acres valued at \$79,645, accessory value \$987, improvement value of \$114,823 for a total FMV of \$195,455.

**Determination:**

1. Property was visited October 19, 2020 for commercial review.
2. During this visit sketches, plumbing, and accessories were corrected.
3. Total sq. ft of the subject property is 3,090 valued at \$110,004 for a price per sq ft of \$35.60.
4. Based on 2020 sales the average price per sq. ft is \$59.95. Personal property was extracted from sale prices before arriving at sales price per sq ft.
5. Subject property is \$35.60 per sq ft. based on physical condition, grade, and wall height.
6. Subject property is below sale price per sq ft of \$59.95.

**Recommendation:** Based on sales, I recommend no change for the 2021 tax year and leave total FMV at \$195,445. I also recommend adjusting subject based on sales for the 2022 tax year.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Betty Brady

**Second:** Jack Brewer

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

**y. Map / Parcel:** 17-11

**Owners Name:** James Lynn Hall & Elizabeth Hall

**Tax Year:** 2021

**Value Assertion:** \$0 Property owner elected not to enter a value.

**Owners Contention:** Land valued as adjoining property.

**Appraisers Notes:** This is a 16.00 acre tract that is under the Covenant. The property has 2.13 acres that is open and 13.87 acres that is wooded. The open acreage should be valued at \$4,128 per acre with a value of \$8,792 and the wooded acreage should be valued at \$3,038 for a value of \$42,137 for a total land value of \$50,929 per a BOA decision for small open and wooded acreage values approved on 1-20-2021.

**Determination:**

1. Property is located on Garvin Road south of McWhorter Road. This a vacant open and wooded lot of 16.00 acres valued at \$53,200.
2. The BOA approved all rural small acreage open and wooded tracts on 1-20-2021 at \$4,128 per acre for open land and \$3,038 per acre for wooded land. This tract would fall into that category.

**Recommendation:** It is recommended to set the land value at \$50,929 for the 2021 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**z. MAP /Parcel: 14A-9**

**Owners Name:** Charles A. & Blanca Garner

**Tax Year:** 2021

**Value Assertion:** \$0 Property owner elected not to enter a value.

**Owners Contention:** We are asking for reduction of taxes for property ID number 0014a00000009. The reason is we have not developed this land. It is still in pristine shape.

**Appraisers Notes:** This is a 21.00 acre tract of land off of Cooper Road just south of the old Tag railroad. The property is a wooded tract at \$2,216 per acre. The Board of Assessors just made a decision on 1-20-2021 for all wooded acreage of 17 acres plus be valued at \$2,255 per acre.

**Recommendation:** It is recommended to leave the land value at \$46,539 for the 2021 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**aa. Map/Parcel: 61-10**

**Owners Name:** Kestrel Timber LLC / formerly Valencia Timber

**Tax Year:** 2021

**Value Assertion:** \$649,632

**Owners Contention:** Kestrel Timber purchased property for \$1,327,900 with timber; timber value was \$809/acre. Additionally, acreage should be corrected to 804 acres.

**Appraisers Notes:** This property had a land value correction done on 2-8-2021. The land value at that date was \$190,662 for a value per acre of \$227. This property is 838.46 acres and is located off of Jenkins Gap Road with a easement to get into property. This property is a wooded tract valued at \$1,328,464 for a per acre value of \$1,584. This property just sold as of 1-29-2021 for \$1,327,900 for a sales price per acre of \$1,584. The Board of Assessors just made a decision on 1-20-2021 to approve for all wooded acreage of 17 acres plus be valued at \$2,255 per acre. The owner states that the acreage should be 804 acres, however per deed describing acreage as plus or minus and our map measuring at approximately 838.46 it is difficult without a survey to determine actual acreage.

**Recommendation:** It is recommended to leave the land value at \$1,328,464 for the 2021 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Jack Brewer**  
**Second: John Bailey**  
**Vote: All that were present voted in favor**

**ab. Map/Parcel: 44-26**  
**Owners Name: Salmon Timberlands LLC**  
**Tax Year: 2021**

**Value Assertion:** \$656,952  
**Owners Contention:** See Letter

**Appraisers Notes:** This property is 813.06 acres of timber located on the West side of Highway 100 on the South end of Chattooga County. This property is valued at \$1,105,993 for a value per acre of \$1,360. The Board of Assessors just made a decision on 1-20-2021 to approve for all wooded acreage of 17 acres plus be valued at \$2,255 per acre. At this time this property is valued at \$1,360 per acre.

**Recommendation:** It is recommended to leave the land value at \$1,105,993 for the 2021 tax year.  
**Reviewer:** Kenny Ledford

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

**ac. Map/Parcel: 17-13A**  
**Owners Name: Salmon Timberlands LLC**  
**Tax Year: 2021**

**Value Assertion:** \$128,250  
**Owners Contention:** See Letter

**Appraisers Notes:** This property is 135 acres of some wooded and open acreage with a Power line running through the property. Property is located off of Garvin Road with an easement for ingress and egress. This property is valued at \$156,939 for a value per acre of \$1,163. The Board of Assessors just made a decision on 1-20-2021 to approve for all wooded acreage of 17 acres plus be valued at \$2,255 per acre and open acreage of 17 acres plus at \$2,474 per acre.

**Recommendation:** It is recommended to leave the land value at \$156,939 for the 2021 tax year.  
**Reviewer:** Kenny Ledford

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

## VII: COVENANTS

### a. 2021 Covenants in lieu of appeal

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CIRCLE S FARMS LLC	05-016	45.85	45.85	IN LIEU OF APPEAL
CIRCLE S FARMS LLC	5-17-A	35.81	35.81	IN LIEU OF APPEAL
CIRCLE S FARMS LLC	13-69	336.86	336.86	IN LIEU OF APPEAL
HOLCOMB, RUSSELL & SHARON	81-39-A	15.75	13.75	IN LIEU OF APPEAL
HOLT, DAVID	61-1-B	23.26	23.26	IN LIEU OF APPEAL
JACKAR CATTLE COMPANY LLC	81-10-D	44.66	44.66	IN LIEU OF APPEAL
MCCANN, JACKIE & JAMES	35-29	12	10	IN LIEU OF APPEAL
VICK, JAMES III & DINA	88-6	82.67	82.67	IN LIEU OF APPEAL
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer: Crystal Brady</b>				

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

### b. Property Owners: Dawson, John & Sarah

**Map & Parcel: 73-1-B**

**Tax Year: 2021**

**Contention:** Application submitted for covenant on 5.05 acres.

**Determination:**

1. This property is a 5.05 acre tract with a house.
2. Excluding 2 acres for each residence leaves 3.05 acres.
3. Per O.C.G.A 48-5-7.4(b)(2)(A), the owner of a tract, etc. totaling less than 10 acres shall be required to submit relevant records regarding proof of bona fide conservation use.
4. The property owners did provide relevant records; however, they failed to send payment for their covenant application.

**Recommendation:** Based on the information presented, I recommend denial of this covenant due to incomplete application.

**Reviewer: Crystal Brady**

**Motion to accept recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

## VIII: MISC ITEMS

### a. 2021 Final Digest Numbers County

The Countywide Final digest numbers for 2021 are \$438,263,610 for an increase of \$14,659,585 from 2020's net of \$423,604,025. These are Final Digest numbers. Please see comparison numbers below.

**Recommendation:** Requesting approvals for the 2021 Final digest numbers above and send to County Commissioner.

**Reviewer: Nancy Edgeman**

2021 FINAL DIGEST NUMBERS WITH 2020 COMPARISON							
07/13/2021			2020		2021		COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE	
RESIDENTIAL	31,050	222,346,252	RESIDENTIAL	31,770	232,808,388	10,462,136	
AGRICULTURAL	4,418	58,805,076	AGRICULTURAL	5,254	67,874,019	9,068,943	
PREFERENTIAL	1	37,220	PREFERENTIAL	1	37,220	0	
CONSERVATION	2,418	67,690,745	CONSERVATION	1,899	65,508,179	-2,182,566	
FOREST LAND	30	7,676,033	FOREST LAND	29	7,650,945	-25,088	
COMMERCIAL	3,056	50,340,756	COMMERCIAL	3,400	61,677,791	11,337,035	
INDUSTRIAL	272	102,243,119	INDUSTRIAL	289	70,778,645	-31,464,474	
UTILITY	47	25,789,743	UTILITY	47	26,216,961	427,218	
QTP	1	33,108	QTP	1	34,092	984	
TOTALS	41,292	534,962,052	TOTALS	42,690	532,586,240	-2,375,812	
EXEMPTIONS	7,787	131,328,108	EXEMPTIONS	7,645	113,194,943	18,133,165	
TIMBER	23	1,176,527	TIMBER	34	1,579,002	402,475	
MOTOR VEHICLES	11,213	11,456,460	MOTOR VEHICLES	9,951	9,653,980	-1,802,480	
MOBILE HOMES	1,822	7,269,875	MOBILE HOMES	1,853	7,551,537	281,662	
HEAVY EQUIP	9	67,219	HEAVY EQUIP	14	87,794	20,575	
<b>NET DIGEST</b>		<b>423,604,025</b>	<b>NET DIGEST</b>		<b>438,263,610</b>	<b>14,659,585</b>	
TOTAL REAL		424,419,981	TOTAL REAL		452,971,667	28,551,686	
TOTAL PERSONAL		110,551,071	TOTAL PERSONAL		79,614,573	-30,936,498	

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**b. 2021 Final Digest Numbers School**

The Final School digest numbers for 2021 are \$394,220,728 for an increase of \$21,224,187 from 2020's net of \$372,996,541. These are Final Digest numbers. Please see comparison below.

**Recommendation:** Requesting approvals for the 2021 Final digest numbers above for school and send to School Superintendent.

**Reviewer:** Nancy Edgeman

2021 FINAL DIGEST NUMBERS & COMPARISON WITH 2020						
7/13/2021	2020		2021			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	28,904	208,104,658	RESIDENTIAL	29,620	217,694,592	9,589,934
AGRICULTURAL	4,405	58,483,183	AGRICULTURAL	5,241	67,552,518	9,069,335
PREFERENTIAL	1	37,220	PREFERENTIAL	1	37,220	0
CONSERVATION	2,407	67,227,996	CONSERVATION	1,888	65,045,430	-2,182,566
FOREST LAND	30	7,676,033	FOREST LAND	29	7,650,945	-25,088
COMMERCIAL	2,867	45,529,980	COMMERCIAL	3,194	56,387,535	10,857,555
INDUSTRIAL	196	53,226,028	INDUSTRIAL	221	35,656,373	-17,569,655
UTILITY	40	24,350,199	UTILITY	40	24,707,828	357,629
QTP	1	33,108	QTP	1	34,092	984
TOTALS	38,851	464,668,405	TOTALS	40,235	474,766,533	10,098,128
EXEMPTIONS	6,696	111,174,995	EXEMPTIONS	6,586	99,052,798	12,122,197
TIMBER	23	1,176,527	TIMBER	34	1,579,002	402,475
MOTOR VEHICLES	10,723	10,989,510	MOTOR VEHICLES	9,536	9,288,660	-1,700,850
MOBILE HOMES	1,822	7,269,875	MOBILE HOMES	1,853	7,551,537	281,662
HEAVY EQUIP	9	67,219	HEAVY EQUIP	14	87,794	20,575
<b>NET DIGEST</b>		<b>372,996,541</b>	<b>NET DIGEST</b>		<b>394,220,728</b>	<b>21,224,187</b>
TOTAL REAL		399,772,569	TOTAL REAL		426,801,823	27,029,254
TOTAL PERSONAL		84,398,967	TOTAL PERSONAL		47,964,710	-36,434,257

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

**Meeting adjourned at 10:30am**

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer

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John Bailey

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Chattooga County  
Board of Assessors  
Meeting July 7, 2021