

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 20, 2021

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Vernon Johnson, Trion Heights Baptist Church

**Motion was made by Jack Brewer to grant exempt status for Trion Heights Baptist Church,
Seconded by Richard Richter, All that were present voted in favor.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 6, & 13, 2021

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 - 20

Cases Settled – 6 Withdrawn

Hearings Scheduled – 0

Pending cases – 0

One pending for Superior Court – Ray Shaw

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

Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

2021 Mobile Home appeals taken: 1

Total appeals reviewed Board: 0

Pending appeals: 0
Closed: 0

2020 Real & Personal Appeals taken: 67
Total appeals reviewed by Board: 67
Pending appeals: 0
Closed: 67

Weekly updates and daily status kept for the 2020-2021 appeal log by Nancy Edgeman.
BOA acknowledged

VI: COVENANTS

a. 2021 COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CARGLE, TERRY ETAL	74-54	40.38	20.38	NEW
CARGLE, TOMMY	82-13-B	115.68	115.68	CONTINUATION
ELROD, TERRY LAMAR	37-43-C	20.27	18.27	CONTINUATION
JACKSON, KENNETH & ELLEN	36-60	126	126	RENEWAL
TOLES, CATHY	74-7	107	107	NEW
TOLES, CATHY	74-14-T11	32.66	32.66	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve Covenants listed above:
Motion: Richard Richter
Second: John Bailey
Vote: All that were present voted in favor

b. Covenant less than 10 acres
Property Owners: Toles, Cathy
Map & Parcel: 73-7
Tax Year: 2021

Contention: Application submitted for covenant on 10.00 acres.

Determination:

1. This property is a 10.00 acre tract with a house.
2. Excluding 2 acres for the residence leaves 8 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 owner did provide relevant tax records; however, they are from 2019.
5. Part of this property is located in Country Crossroads subdivision, which has deed restrictions. Please see attached documents.

Recommendation: Based on the information presented, we are requesting guidance from the Board of Assessors on how to proceed.

Reviewer: Crystal Brady

Motion to deny covenant due to part of property in Country crossing subdivision with restrictions:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

c. Property Owners: Welch, G. Wesley Jr.

Map & Parcel: 25-72-B

Tax Year: 2021

Contention: Application submitted for covenant renewal was inadvertently released by the property owner.

Determination:

1. Mr. Welch signed the back of the covenant application, accidentally releasing the covenant.
2. I mailed him a new covenant application which he has returned.
3. The Board of Assessors needs to sign and approve the new application.

Recommendation: Based on the information presented, I recommend the BOA sign and approve the new covenant application.

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

d. Property Owners: Manous, Joe

Map & Parcel: 9-56-A

Tax Year: 2021

Contention: Mr. Manous came in to the office on January 19, 2021 to request release of this covenant.

Determination:

1. This covenant was approved by the BOA on December 2, 2020.
2. Mr. Manous requested to release this covenant due to a 2021 deed transfer to Corey Smith.
3. Mr. Manous signed a statement requesting that the BOA release the covenant on this property.

Recommendation: Based on the information presented, and since the application has not been recorded, I recommend release of this covenant.

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

VII: MOBILE HOME APPEALS

a. Owner: Whaley Donald

Tax Year: 2021

Map/ Parcel: 64E-30-A

Mobile Home Key: 2565

Owner's Contention: Trailer has no roof, no siding.

Owners asserted value: \$0

Determination:

1. The mobile home is located on 10 Pierce Road in Trion and has a total fair market of \$5,067.
2. A field visit was done on 1/16/21; the owner is currently tearing the majority of the mobile home down. The roof and siding as well as the insulation and interior paneling have been removed.
3. A 12x16 area at one of the mobile home has only had the interior insulation and paneling removed and is being used for storage.

Recommendation: Delete the mobile home from the pre-bill mobile home digest and record the 12x16 area being used for storage as a utility building.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Subject: SMALL & LARGE OPEN TRACTS

Small and Large rural acreage breaks per APM is determined by creating a graph using the sales price per acre and the total acreage to determine a trend line for the acreage break.

Determination:

1. 97 sales were used from 2018-2020. The acreage is from .25 to 378.60 acres. The acreage break shows 16.99 acres for small and 17.00 plus for large.
2. 58 small acreage sales from 2018 – 2020 indicates \$4,128 average price per acre.
3. 39 large acreage sales from 2018 – 2020 indicates \$2,474 average price per acre.

Recommendation: It is recommended to set the small rural acres up to 16.99 acres at \$4,128 per acre and large rural acres 17.00 acres plus to \$2,474 per acre based on 2018 – 2020 sales for the 2021 tax year.

Reviewer: Kenny Ledford

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Subject: WOODED RURAL TRACTS

69 sales from 2018-2020 were used

1. 32 Wooded rural small acreage sales from 2018 – 2020 indicates \$3,038 per acre.
2. 37 Wooded rural large acreage sales from 2018 – 2020 indicates \$2,255 per acre.

Recommendation: It is recommended to set wooded rural small acreage to \$3,038 per acre and wooded rural large acreage to \$2,255 per acre for the 2021 tax year.

Reviewer: Kenny Ledford

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

c. Subject: Discussion of Front Foot Commercial property on Highway 27

1. 240 Commercial properties on Highway 27 from the North end of the County to the South end have an average value per acre of \$152,298.
2. Land sales that front Highway 27 are Tractor Supply sold in 2016 for \$74,534 per acre, Taco Bell sold in 2014 for \$109,090 per acre, Old Clear View Cable Lot sold in 2016 for \$167,307 per acre, Family Dollar Store sold in 2007 for \$142,215 and the new Rocket Car Wash sold in 2020 for \$205,556 per acre, which is a average value per acre of \$139,740.
3. Sales from 2012 – 2020 which are 15 sales show an average sales price per acre of \$122,072 and a median of \$80,597.

Recommendation: We can enter the per acre value or a unit price into the WinGAP system to calculate the fair market value for front foot Commercial land values on Highway 27.

Reviewer: Kenny Ledford

Kenny Ledford discussed with BOA and will present at a later date.

Meeting adjourned at 10:40am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



**Chattooga County
Board of Assessors
Meeting January 20, 2021**