

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
June 16, 2021

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Frank Chambless – BOA discussed Conservation easement property with property owner.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 9, 2021  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Pay Stubs**

**BOA acknowledged**

**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 2021 Real & Personal Certified to Board of Equalization - 4**  
**Cases Settled – 0**  
**Hearings Scheduled – 0**  
**Pending cases –4**

**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: 21**  
**Total appeals reviewed by Board: 8**  
**Pending appeals: 13**  
**Closed: 8**

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

## **VI: APPEALS**

**a. Map & Parcel: S41A-18**  
**Owner Name: PARKS LISA**  
**Tax Year: 2021**

**Asserted Value: \$69,600**

**Owner's Contention:** Property was assessed incorrectly since purchase in 2013, there is only 1 bath since 2013 purchase; I completed a return to have corrected, no one ever called to assess interior, as I was informed coming in was required, I never received follow up, see attached detail.

### **Determination:**

1. The subject property is .59 acres located at 412 Maple Dr, Summerville with an improvement value of \$84,857, land value of \$3,773 and an accessory value of \$11,878 for a total fair market value of \$100,508.
2. To address the property owner's contention and detailed list of concerns, research of the 2021 return along with a sales comparison study and neighborhood property review was conducted.
  - The property was visited March 17, 2021 for the owner's return, the bathroom count was corrected and an exterior inspection was completed resulting in updates for the house and accessories increasing the value.
  - An interior inspection is not required for property reviews and annual notices of assessment of the current property values are mailed out as notification indicating changes and updates in records.
  - The property owner's concerns about additions are questions field representatives usually get after visiting and adding accessories or buildings not previously on record but were already on the property for years. This doesn't mean the property owner recently added on.
  - The property owner indicated that the property was reviewed for a loan or to sell in May of 2020 and valued at \$69,000. No appraisal was submitted with the 2021 return or 2021 appeal in order for the Board to consider their findings.
  - According to tax records the house is listed as fair condition; this is out of line with homes recorded as average in the sales study and neighboring homes that are most like the subject.
  - The property owner had a concern of the 2016 homestead exemption being applied, however; there was an increase in value from the previous year. The homestead exemption does not affect fair market value; research indicates that properties countywide were adjusted up or down accordingly to align values within State ratio standards.

### **SALES COMPARISON AND NEIGHBORHOOD REVIEW:**

1. Comparison studies are based on price per sq. ft of the house; excluding land and accessories and focusing closely on comparing by the same year built, grade/design and construction/quality of materials and condition.
2. For the property owner's concern of duplication in the 1 story addition of 510 sq. ft. area – the main living area recorded as 1 story no attic is 1,758 sq. ft; the 510 sq. ft is recorded as a 1 story addition;

this is terminology used in the data base to accurately record a sketch of the house. This totals the 2,238 sq. ft living area according to on-site measuring and is not a duplication.

3. The sales comparison of 105/110 grade homes most like the subject in year built, design, quality of materials or grade and the physical condition indicates the subject property at \$38 per sq. ft to be below the median at \$45 per sq ft with the houses actually showing recent sales at a median of \$54 per sq. ft due to the way the market is quickly changing in the county.

4. The study includes sales in the same district and on the same street as the subject. In addition a review of neighboring properties was conducted to address concerns of the property owner in comparison to her neighbors.

5. There are several homes with \$45-\$46 price per sq. ft surrounding the subject; they are newer built and/or recorded as in better condition and do not compare to the subject. There are homes with a lower price per sq. ft. ranging from \$34 to \$36 per sq. ft. These houses are recorded as having a lower grade and physical than the subject and research indicates this to be accurate.

**Recommendation:** After the inspection of the property for the appeal, and the sales study along with the neighborhood research to address the property owner's concerns, the final determination is to leave the subject valued at \$100,508 for tax year 2020 and make adjustment's accordingly to bring the subject in line with comparables recorded as average condition for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Richard Richter

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

**b. Map & Parcel: 63B-40**

**Owner Name:** HENSLEY CAROL ANN, CONNIE ELAINE PIERCE

**Tax Year:** 2021

**Asserted Value:** \$103,245

**Owner's Contention:** This property is the same as in 2006, no changes or improvements have been done to make its value go up.

**Determination:**

1. The subject property is located off Highway 27 N, beside Stoleman Road, Trion on .86 acres with an improvement value of \$104,783 for 2 sets of Mini Storage buildings, an accessory value of \$5,816 and a land value of \$27,495 for a total fair market value of \$138,094.

2. Research indicates that all properties county-wide are being reviewed and records updated accordingly.

3. The subject property was reviewed on February 2, 2020; there was a building sketch correction, accessories were updated and adjustments were made to bring the subject in line with the base price per sq. ft. in accordance with the pricing guide approved by the Board of Assessors January 2, 2019.

**Sales and Cost-to-Build Research:**

1. According to the most recent 2020 sales, the 100 grade mini warehouses are selling for \$38 per sq. ft. These are newer buildings with a better materials, design and condition than the subject.

2. The subject's oldest building with year built 1992 is valued at \$9.63 per sq. ft. and the newer set built in 2001 is valued at \$15.06, both being below the sales price per sq. ft. and below the approved pricing guide indicating a price per sq. ft of \$19.30 for mini warehouses and similar buildings.

3. Not listed as sales -- County-wide mini ware-houses and storage buildings range in value from \$10 to \$15.37 value per sq. ft. indicating the subject's older building is below range and the newer buildings are within range and are the same base price per sq. ft. as county-wide comparables.

4. Research indicates the current cost-to-build value is \$25-\$40 per sq. ft; the subject falls below this range and was not compared to the recent cost to build price per sq. ft due to the age and materials.

**Recommendation:** Suggesting the subject property remain at \$138,094 for tax year 2022 to maintain uniformity with comparables all having the same pricing guidelines and base price per sq. ft.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion: Richard Richter**

**Second: John Bailey**

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

**c. Owner: Morgan Glenda & Lewis Billie**

**Tax Year: 2021**

**Map/ Parcel: 30A-8**

**Owner's Contention:** Property not worth appraised value.

**Owners asserted value:** \$33,396

**Determination:**

1. The subject property is 3.00 acres located on 191 Spraggins Hill Road and currently has a residential improvement value of \$34,341, an accessory value of \$15,445, a land value of \$3,333 for a total fair market value of \$53,119.

2. A field review was done on 4/13/21; the grade and physical of the residential improvement were adjusted as well as all accessory improvement information. These changes caused a total fair market increase of \$19,723.

3. Due to the recent field review a desk review was done for this appeal.

4. During the neighboring comparable study the subject residential improvement was found to be out of line with the grade assigned to it during the field review.

5. According to the comparable study of residential improvements with the correct grade, the average and median value per square foot was \$21. The subject is out of line with this at a \$26 value per square foot due to current grade. Assigning the correct grade would place the value at \$21 per square foot.

6. The sales study of residential improvements with the correct grade shows an average of \$21.23 price per square foot and a median of \$21.38. The subject is out of line with a \$26 value per square foot due to current grade. Assigning the correct grade would place the value at \$21 per square foot.

7. All accessories were reviewed and adjusted accordingly.

8. According to the most recent deed the acreage is 2.33. The record was corrected from 3 acres to 2.33; this correction did not change the value.

**Recommendation:** I recommend making the above corrections which would alter the residential improvement to \$27,451, the accessory value to \$10,632, and the land value would remain the same at \$3,333 for a total fair market value of \$41,416, a difference of \$11,703.

**Reviewer:** Bryn Hutchins and Kenny Ledford

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Richard Richter**

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

**d. Owner:** Wesson Larry

**Tax Year:** 2021

**Map/ Parcel:** 36-18

**Owner's Contention:** There is no way that my property has increased over \$100,000. I have no commercial property.

**Owners asserted value:** \$248,000

**Determination:**

1. The subject property is 44.15 acres located on 1179 Harrisburg Road and has a residential and commercial improvement value of \$211,500, an accessory value of \$46,790, a land value of \$74,609, for a total fair market value of \$332,899.
2. A field review was done on 3/2/21; residential, accessory, and commercial improvement information was corrected. A new residential improvement was discovered and recorded. These corrections and additions increased the total fair market value \$104,424.
3. A neighboring comparable recent sale study for two of the three improvements on the property show an average value of \$58 per square foot and a median of \$53. The subjects are below this at \$47 and \$46 value per square foot.
4. A county wide sales study from the past three years of these grade residential improvements show an average sales price per square foot of \$77.30 and a median of \$69.31.
5. No neighboring comparable residential improvements that had recently sold were found for the new residential improvement that was discovered during the field visit. A county wide sales study from the past three years shows an average sales price per square foot of \$34.50 and a median of \$32.61. The subject is above this at \$39 value per square foot due to it being new construction.
6. A comparable commercial improvement study was done for the commercial garage on the property. This study showed an average value per square foot of \$12 and a median of \$12. The subject is in line with these at a \$13 value per square foot. Not enough information exists for a sales study for comparable structures.
7. An error was discovered in the accessory improvements, the dimensions of the two story utility building had an extra digit in the length field. This error was corrected and the value was adjusted accordingly.
8. All accessory improvements were reviewed again and corrections were made to grades and dimensions. A 15x30 implement shed floor or walls and roof that is attached to the 30x49 implement shed roof only was not recorded during review and was added to the record.

**Recommendation:** I recommend making the above changes and corrections which would leave the residential and commercial improvement value at \$211,500, the accessory value would be altered to \$28,071, and the land value would remain the same at \$74,609 for a total fair market value of \$314,180.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**e. Owner:** Caldwell Richard & Lisa  
**Map/ Parcel:** 78-28A  
**Tax Year:** 2021

**Owners Asserted Value:** \$189,417

**Owners Contention:** Poultry houses no longer in use 34 years old. Value should stay the same as 2020.

**Determination:**

1. Property is 14.80 acres located at 6569 Gore-Subligna Road, Land value is \$54,328; improvement value is \$125,837, with accessories valued at \$131,563 (poultry houses not in operation), For a total FMV of \$311,728.
2. In 2020 the subject poultry houses were valued at \$.22 per sq ft. based on a 2016 appeal.
3. Based on a 2021 study of poultry houses not in operation but used as implement sheds or storage the price per sq ft was adjusted to \$1.63 using the age life method. In 2019 the BOA adopted the age life method when valuing poultry houses.
4. No recent comparable sales were found.
5. Three comparables were found that were visited by Tyler Chastain on June 10, 2021. All were valued at \$1.63 per sq ft. One comparable is still in operation. (See comparables in file)

**Recommendation:** I recommend no change. Value should remain at \$311,728 for tax year 2021 to maintain uniformity.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** John Bailey

**Second:** Richard Richter

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

**VII: COVENANTS**

**a. 2021 Covenants in lieu of appeal**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CHAMBLESS, FRANK & LAURIE	22-19	334.78	334.78	IN LIEU OF APPEAL
CHAMBLESS, FRANK & LAURIE	23-2	230.47	230.47	IN LIEU OF APPEAL
MOORE, ROBERT SR. & EARLINE	84-17	88.9	86.9	IN LIEU OF APPEAL
REED, JOE M.	21-6	29.5	29.5	IN LIEU OF APPEAL
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer: Crystal Brady</b>				

**Motion to approve covenants listed above:**

**Motion:** Richard Richter

**Second:** John Bailey

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

**VIII: HOMESTEADS**

**a. Property Owner:** Bradford, Daniel

**Map & Parcel:** 50B-57

**Tax Year:** 2021

**Contention:** Mr. Bradford visited the office on June 15, 2021 to file for the Veterans Exemption.

**Determination:** Mr. Bradford presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to a service-connected disability. This letter is dated June 15, 2021. (See letter in file).

**Recommendation:** Based on the information presented, I recommend approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

**Reviewer:** Crystal Brady

**Motion to accept recommendation:**

**Motion:** Richard Richter

**Second:** John Bailey

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

**Nancy Edgeman discussed the DOR audit that was conducted by Ben Pope on June 15, 2021.**

**Nancy Edgeman recommended since the Appeal deadline is on Saturday, July 10, 2021, all appeals should be received in our office no later than 5:00pm on July 9<sup>th</sup>, with the exception of mail and emails and they must be post marked and dated no later than July 10, 2021. The BOA agreed.**

**Meeting adjourned at 10:15am**

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



Chattooga County  
Board of Assessors  
Meeting June 16, 2021