

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
June 9, 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 26, 2021 & No meeting on June 2, 2021

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets / Pay Stubs

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Cases Settled - 6 Withdrawn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

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

Determination:

1. The home is in fairly poor condition. The shingles are obviously in need of replacement and there is evidence of water damage to the soffit, fascia, and porch ceiling. There is also evidence of deterioration to siding and window sills.
 2. The physical condition of this home should be approximately 62% which would more accurately reflect the current observed physical condition.
 3. The grade of this home should be 70 in regards to workmanship, design, and quality of materials.
 4. The sketch reflects an error in dimensions of the open porch near rear of home.
 5. The changes and corrections listed above reduce the TFMV by \$8,772 from \$33,850 to \$25,078.
 6. This home is currently recorded with a \$26.78 per sf. value. The changes listed above indicate a \$19.38 per sf. value which is \$1.85 below the average sale price for 70 grade homes of \$21.23
- Recommendation:** I recommended making the changes and corrections above for a tax year 2021 TFMV of approximately \$25,078.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Richard Richter

Second: John Bailey

Vote: All that were present voted in favor

c. Map & Parcel: T01-4

Owner Name: White Steve

Tax Year: 2021

Owner's Assertion: \$12,427

Owner's Contention: No improvements have been made to the house. The residential improvement is in very poor condition.

Determination:

1. This property is .42 acres located at 360 Ridge St., Trion with an improvement value of \$23,387 (\$17.83 per sq. ft.), a land value of \$6,113 and no accessory value for a total fair market value of \$29,500.
2. The property was originally sound-valued at \$5 per sq. ft. for very poor condition and not livable.
3. A permit was issued for 2020 to check for remodel; there was no remodel and the permit was removed.
4. A previous adjustment made to apply \$5 per sq. ft. was removed and it is unclear if the removal of the permit prompted the removal of the adjustment; there was no reason entered for the adjustment removal.
5. Either way the \$5 per sq. ft. appears to have been removed in error.

Comparable Study:

1. To determine a fair and equitable value using comparables to the subject, similar properties were researched of same year built, grade, physical condition and additional relevant physical deterioration.
2. The subject, as a remodel would compare to an approximate \$12 per sq. ft. like the house permitted as a partial remodel on the same street at \$12.44 per sq. ft.
3. If not a remodel, the \$5 per sq. ft. should be re-applied with the inside still dilapidated like the remaining comparables with a \$5 per sq. ft. value.

3. A field visit was done on 06/03/2021; the only corrections made were to the plumbing fixture count and the physical condition of the improvement.
4. A comparison study indicates the subjects per square foot value of \$32 are below an average of \$39 and median of \$42.
5. No sales data exists for 105 grade commercial improvements.
6. The acreage was incorrect at 0.23; according to the last recorded deed is suppose to be 0.60.

Recommendation: I recommend making the above corrections for the 2022 tax year and leaving the current fair market value for the 2021 tax year. These corrections would adjust the residential improvement to \$61,759 and the land value to \$5,502, an increase of \$10,288 for the 2022 tax year.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: John Bailey

Second: Richard Richter

Vote: All that were present voted in favor

f. Owner: Redford Limited LLC

Tax Year: 2021

Map/ Parcel: 65-47

Owner's Contention: See letter attached to appeal.

Owners asserted value: \$27,500 (for residential improvement only)

Determination:

1. The subject property is 22.39 acres located on 1007 Spring Creek Road and has a residential improvement value of \$62,914, an accessory value of \$8,090, and a land value of \$73,887 for a total fair market value of \$144,891.
2. A field visit was done on 5/7/21 field adjustments made to the grade and physical of the residential improvement and accessory buildings altered the total fair market value from, \$128,326 to \$144,891, a \$16,565 increase.
3. Since the property had been reviewed a month ago no field visit was required. A desk review was done for this appeal.
4. The age and condition of the house was considered when assigning a physical to the residential improvement during the field review.
5. The plumbing fixture count for the residential improvement was corrected per letter sent with appeal as well as correcting the roof type.
6. A comparable study of five of the closest residential improvements shows an average and median value per square foot of \$33. The subject residential improvement is in line with these at \$33 after the plumbing fixture count was corrected.
7. County wide sales of 90 grade residential improvements from the past three years show an average of \$60.74 and median of \$61.26 price per square foot. The subject residential improvement is well below this at \$33 value per square foot.

Recommendation: I recommend making the above corrections which would alter the residential improvement to \$58,131 while leaving the accessory value of \$8,090 and land value of \$73,887 for a total fair market value of \$140,108, a difference of \$4,783.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

g. Owner: Thomas C Pledger Jr
Map/ Parcel: S26-102
Tax Year: 2021

Owners Contention: None
Owners return value: \$70,000

Determination:

1. The property is located at 10232 Commerce Street / Chattooga Self Storage
2. Property value for all parcels listed separate for 2020 tax year were \$666,596. All combined property value for 2021 is \$631,367. This is a decrease of \$35,229.
3. Property was purchased in 1996 by Thomas C. Pledger and Russell H. Dooley for \$465,000. In 2018 the property was transferred to Thomas C. Pledger for \$340,000.
4. Our base price per sq ft for Mini warehouses is \$16.01. Online research shows the cost to build is \$25.00 per sq ft. The price per sq ft in our valuation pricing guide is \$19.30 that was approved by BOA on January 2, 2019.
5. Two sales in 2020 indicate a price per sq ft of \$38.49 that is more in line with the cost approach.
6. Due to age and physical condition of the subject the price per sq ft is \$9.99.

Recommendation: I recommend value remain at \$631,367 for tax year 2021.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

h. Map / Parcel: S27-40

Owners Name: Thomas C. Pledger Jr.

Tax Year: 2021

Value Assertion: \$70,000

Owner's Contention: None

Appraiser Notes: Structures used in this appeal for comparables are similar with steel on walls and roof with roll up doors. Comparables are used as auto office showroom garage to body shop automotive.

Determination:

1. Property is located on Highway 27 across from Willow Park. The property is .69 acre valued at \$96,286 for a land per acre value of \$139,545. The front foot value is \$950. The land value has been the same since 2018 and has a lower per acre value than comparable neighbor adjoining to the south at \$168,063. The subject is \$139,545.
2. The structure value is \$29,080 this is without extra features, simply just the structure square footage. The structure area is 1500 sq ft and the average building structure price per sq ft is \$19.39.
3. The structure is used as and built as a body shop - automotive.
4. Comparables used are located on Highway 27 North and Highway 114. They are similar build and have steel walls and roofs with roll up doors.
5. The average structure value of the comparables is \$44,721, the subject is \$29,080. The average structure area of the comparables is 2,350 sq. ft. the subject is 1500. The average structure price per sq. ft. of the comparables is \$19.65 the subject is \$19.39 per sq. ft.

Recommendation: It is recommended to leave the land at \$96,286, leave the improvement value at \$67,417 which includes extra features. Leave the acc value at \$13,060 for a total fair market value of \$176,763.

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
BAKER, JOSHUA	29-16-B	14.38	14.38	IN LIEU OF APPEAL
SIKES, BRENDA	31-10-H	9.62	9.62	IN LIEU OF APPEAL
SIKES, BRENDA	31-10-I	36.07	36.07	IN LIEU OF APPEAL
VICK, JAMES H. III	82-1, 82-2, 82-2-A	90.98	88.98	IN LIEU OF APPEAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Subject: Chattooga County Field Guide

Approval date: June 9, 2021

Contents of this Field Guide are not intended to and do not constitute legal advice and no attorney-client relationship is formed, nor is anything submitted as confidential.

Information in this manual is not intended for legal use and should not be translated otherwise. Items are for reference purposes and used by office staff only.

This manual was designed and created by Bryn Hutchins and Tyler Chastain with information from Department of Revenues, Appraisal Procedure Manual (APM), items from office staff, and the layout of Paulding County's Field Guide that was discussed during CAVEAT.

Recommendation: I recommend approval of the Chattooga County Field Guide and used as a guide for all office staff. Any changes or deviations to the Field Guide shall be approved by Board of Assessors.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

**b. Subject: STATE AUDITING CHATTOOGA COUNTY TAX YEAR 2020
Personal Property Digest Value Increases and Decreases**

Determination:

1. Final updates for 2020 audits, reviews, visits and businesses added resulted in a value increase moving into tax year 2021 of \$620,381.
2. A total reflection of value found in owner error, ownership changes and requesting updated returns resulted in a value difference of \$36,178 for the 2020 year being audited by the State of Georgia.

Recommendation: Requesting the Board of Assessor's acknowledge the reports of value increases and decreases for auditing.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VIII: INVOICES

1. **Schneider Geospatial** – INV-8734 Due date 8/31/2021
 2. **SouthData** – (CD) Inv #993358921 Due date June 12, 2021 Amount \$100.00
 3. **SouthData** – (PP Notices) Inv #993358919 Due date June 12, 2021 Amount \$580.05
 4. **SouthData** – (RP Notices) Inv #993358920 Due date June 12, 2021 Amount \$6,603.43
- BOA approved to pay items 1-4 listed above.**

**John Bailey requested the appraisal staff use the following format when working appeals:
The subject property is 0.23 of an acre located at (address). The property has a residential improvement value of \$55,000, accessory value of \$1,500, and a land value of \$2,500 for a total fair market value of \$59,000.**

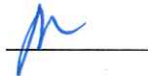
Nancy Edgeman discussed the 2020 DOR audit with BOA that's scheduled for Tuesday, June 15, 2021.

Meeting adjourned at 10:15am

Doug L. Wilson, Chairman



Richard L. Richter



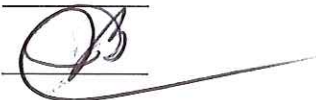
Betty Brady



Jack Brewer



John Bailey



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