

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
July 7, 2021

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: **Monroe Glass joined the meeting at 9:00am to discuss appeal**  
OLD BUSINESS:

I. BOA Minutes:  
Meeting Minutes for June 30, 2021  
**BOA reviewed, approved, & signed**

II. BOA/Employee:  
a. Time Sheets  
**BOA acknowledged and signed**  
b. Emails:  
1. Weekly Work Summary  
2. Vehicle  
3. Budget  
**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 - 15  
Withdrawn - 3  
Cases Settled - 3  
Hearings Scheduled - 4  
Pending cases - 12

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: 58**  
**Total appeals reviewed by Board: 36**  
**Pending appeals: 22**  
**Closed: 36**

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

**VI: APPEALS**

**a. Map/ Parcel: L02-37-A**  
**Owner: Glass, Monroe**  
**Tax Year: 2021 appeal**

**Appraiser notes:** This .01 acre property is located at 6201 Highway 114 in downtown Lyerly. Property is currently recorded with a \$341 land value and a \$2,708 improvement value for TFMV of \$3,041. This property was visited for appeal purposes on 6/9/2021.

**Owner's Contention:** Grounds for appeal specified as value.

**Owners asserted value:** \$1,750

**Determination:**

1. This property was reviewed on 4/16/21 by myself and Tyler Chastain. Data previously recorded in Wingap including physical condition, economic obsolescence, and functional obsolescence was corrected.
2. An interior inspection was completed on this property for appeal purposes. A plumbing fixture not previously recorded was found. There is indication of some damage and deterioration to the interior. An adjustment to the physical condition is warranted.
3. A study of land values for 4 neighboring properties indicates that the subject property value of \$34,100 per acre is above the average value of \$23,535 per acre. An adjustment to the land value should be made in order to achieve uniformity with neighboring properties.

**Recommendation:** I recommend adjusting the physical condition of this improvement, correcting the plumbing, and adjusting the land value. These adjustments present a 2021 TFMV of approximately \$2,893; a reduction of \$156.

**Reviewer:** Randall Espy

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**b. Map/ Parcel: S20-37-A**  
**Owner: Pickard, Jared & Bonnie**  
**Tax Year: 2021 appeal**

**Appraiser notes:** This property of 1 acre is located at 191 N. Congress Street. It is recorded with an improvement value of \$69,700 and a land value of \$2,000; for a 2021 TFMV of \$71,700.

**Owner's Contention:** Square footage has been reduced to 2300 sf. We removed carriage house, rear closet and rear hallway. As of now; house is not livable.

**Owners asserted value:** \$45,000

**Determination:**

1. This property was visited on 6/29/21 for appeal purposes. The sketch reflected square footage removed before January 1, 2021 per owner. The corrected square footage is now 2,501 including the partly finished attic. Although the home is not livable at this time: the physical condition of home has been improved drastically since the permit visit in 2018. There are new windows, new sheetrock, new wiring, and some new siding.
2. The current physical condition would give a value greater than recorded for 2021 even with the reduction in square footage.

**Recommendation:** I recommend no changes to the 2021 tax value. The TFMV should remain \$71,700.

**Reviewer:** Randall Espy

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**c. Map/ Parcel: S27-59**

**Owner:** Hurley, Sue

**Tax Year:** 2021 appeal

**Appraiser notes:** This property is located on Economy Street across from the First National Bank parking area. This building does sit on the edge of Town Creek although it is approximately 3000 feet from the nearest FEMA designated flood plain. It is currently recorded with an improvement value of \$53,500 and a land value of \$11,413; for a 2021 TFMV of \$64,913.

**Owner's Contention:** Old barn in the flood plain, dirt floors, and sheet metal roof.

**Owners asserted value:** \$17,817

**Determination:**

1. The subject building does have some significant physical deterioration; there is cracked block in multiple places and the roof appears to be in poor condition. The style of the building is consistent with barn style construction. The floor of building is earth.
2. The building is currently recorded as a commercial building used as a warehouse. The floor is recorded as earth. Research indicates that the type of floor recorded in structural details does not alter the value of a building. Earth floor should reflect less value than concrete or other flooring found in a warehouse.
3. At the time of review in November of 2020 the data recorded for value was incorrect and was updated to be applied using current schedules. This gave a building value of \$53,500 or \$5.87 per sf.
4. Research indicates valuation of this building as a barn with an appropriate grade of 70 and physical of 40; would give a value of \$30,545 or \$3.35 per sf.

**Recommendation:** I recommend reclassifying this building as a barn. This would give a 2021 TFMV of approximately \$41,958; a reduction of \$22,955.

**Reviewer:** Randall Espy

**Motion to change grade to 70 and leave classified as commercial warehouse:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**d. Map/ Parcel: S27-37**

**Owner: First National Bank**

**Tax Year: 2021 appeal**

**Appraiser notes:** This property is located at 10144 Commerce Street. It is currently recorded with an improvement value of \$323,105, an accessory value of \$15,484, and a land value of \$137,668; for a 2021 TFMV of \$476,257.

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

**Owners asserted value:** \$333,785

**Determination:**

1. This property was visited in December of 2020 for a commercial review. At that time the building was sketched as 1 story with a 9 foot wall height. The building was determined to have a large portion that was 2 stories and the height of these stories was 10 ft. each. The canopy, porch, 1 story addition, and patios were also corrected. These corrections increased the building value from \$142,777 to \$323,105; an increase of \$180,328.

2. The asphalt, sidewalk, and yard lighting were also recorded properly regarding dimensions and observed physical condition. The accessory value was increased from \$10,651 to \$15,484; an increase of \$4,833.

3. The heated area of this building is 8,038 sf. The current building value is \$40.20 per sf. A comparable study of 4 banks indicates the subject's value is less than the median of \$51.66 and average of \$53.43.

4. A comparison of 2 banks that sold in 2019 indicates the subject's per sf value of \$40.20 is below the sale price per sf of \$61.68.

**Recommendation:** I recommend no change to the value of this property for the 2021 tax year. The 2021 TFMV should remain at \$476,257.

**Reviewer:** Randall Espy

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**e. Map/Parcel: 70-8**

**Owners Name: GORE SPRINGS LLC**

**Tax Year: 2021**

**Value Assertion:** \$426,686 FOR CONSERVATION USE EASEMENT PROPERTY

**Owners Contention:** This property has been placed in a conservation easement with the Georgia-Alabama Land Trust for over 10 years.

**Appraisers Notes:** The land should value at \$426,686 for CE Conservation Easement properties at \$1,411 per acre per the BOA dated 1-27-2021. Subject acreage is 302.40 acres.

**Determination:**

1. Property is 302.40 acres located on 458 Little Farm Road off of The Narrows Picnic Road. The property has a residential improvement value of \$109,593, a accessory value of \$100,880 and a land value of \$828,195 for a total fair market value of \$1,038,669..

2. The 302.40 acres should be value at a total of \$426,686 per BOA decision on 1-27-2021 to value CE Conservation Easement property at \$1,411 per acre. The residential improvement value would

stay the same at \$109,593 and the accessory value would stay the same at \$100,880 for a total fair market value of \$637,159 for the 2021 tax year.

**Recommendation:** It is recommended to set the total fair market value at \$637,159 for the 2021 tax year.

**Reviewer:** Kenny Ledford

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**f. Map / Parcel: 50C-28A-L01**

**Owners Name:** William B Hurley & David M. Parker

**Tax Year:** 2021

**Value Assertion:** \$5,000

**Owners Contention:** None

**Appraisers Notes:** Lot has been on market for several years. The lot is listed at this time for \$10,000.

**Determination:**

1. Property is located on Highway 27 at the corner of Magnolia Court. This a vacant lot of .77 acre valued at \$18,500. The lots in this subdivision are all valued at \$18,500.
2. The lots in the subdivision have been selling since 2002 at a sales price range of \$15,000 - \$50,000 in 2006. The only sales data recently was in 2015 when lot 50C-28A-L22 sold for \$15,000. This lot value was set by the BOE in 2014 at \$5,000. The sold for \$15,000 in 2015.

**Recommendation:** It is recommended to set the land value at \$15,000 due to recent sales data for the 2021 tax year.

**Reviewer:** Kenny Ledford

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**g. Map / Parcel: 50C-28A-L19**

**Owners Name:** William B Hurley & David M. Parker

**Tax Year:** 2021

**Value Assertion:** \$5,000

**Owners Contention:** None

**Appraisers Notes:** Lot has been on market for several years. The lot is listed at this time for \$10,000.

**Determination:**

1. Property is located off of Magnolia Court on Magnolia Ridge. This a vacant lot of .77 acre valued at \$18,500. The lots in this subdivision are all valued at \$18,500.
2. The lots in the subdivision have been selling since 2002 at a sales price range of \$15,000 - \$50,000 in 2006. The only sales data recently was in 2015 when lot 50C-28A-L22 sold for \$15,000. This lot value was set by the BOE in 2018 at \$5,000. The BOE lock came off for this year.

**Recommendation:** It is recommended to set the land value at \$15,000 due to recent sales data for the 2021 tax year.

**Reviewer:** Kenny Ledford

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

**h. Map / Parcel: 49-43**  
**Owners Name: Bailey Steven C. & Katherine G. Bailey**  
**Tax Year: 2021**

**Value Assertion:** \$9,796

**Owners Contention:** This property is assessed at a much higher per acre rate than adjacent/contiguous properties that are higher value.

**Appraiser's Notes:** This is a 3.95 acre tract that is totally wooded and should be at \$3,038 per acre per a BOA decision for small wooded acreage approved on 1-20-2021.

**Determination:**

1. Property is located on the North side of Goodwin Drive just West of Scoggins Trail. This a vacant wooded lot of 3.95 acres valued at \$14,560
2. The BOA approved all rural small acreage wooded tracts on 1-20-2021 at \$3,038 per acre. This tract would fall into that category.

**Recommendation:** It is recommended to set the land value at \$12,000 for the 2021 tax year.

**Reviewer:** Kenny Ledford

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

**i. Owner: Scoggins Michael D Mark Eric K Scoggins J Erica N Miller RES L Est**  
**Tax Year: 2021**  
**Map/ Parcel: 83A-6**

**Owner's Contention:** \$15,000

**Owners asserted value:** Used as a junk building and is falling down.

**Determination:**

1. The subject property is 0.58 acres located on 35 East Armuchee Road and has a commercial improvement value of \$23,617, an accessory value of \$1,288, and a land value of \$3,540 for a total fair market value of \$28,445.
2. A previous field visit was done on 3/17/20; data previously recorded for value was removed and grade was adjusted.
3. A field visit was done for this appeal on 6/29/21 the accessory concrete paving and sidewalk was found to have no value.
4. The comparable study shows an average and median value per square foot of \$16. The subject is below this at \$13 per square foot mainly due to the physical condition of the improvement.

**Recommendation:** I recommend removing the value of the accessory concrete paving and sidewalk. This would leave a commercial improvement value of \$23,617 and a land value of \$3,540 for a total fair market value of \$27,157; a difference of \$1,288.

**Reviewer:** Bryn Hutchins & Tyler Chastain

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

**j. Owner: Tudor, Waymond & Tudor, Patricia**  
**Tax Year: 2021**  
**Map/ Parcel: 77-24**

**Owner's Contention:** Since the purchase of the property, we have only cleaned up the yard and gutted the inside of the house. Currently, there is no electrical ran throughout, nor plumbing, nor walls in the house (only the shell of the house is there). All had to be gutted due to existing chimney(s) not secure/stable, spliced wiring throughout the walls and ceiling, poor floor joists, rotting floors, decay, non-properly sealed roof, etc.

**Owners asserted value:** \$18,000

**Determination:**

1. The subject property is 1.00 acre located at 691 West Armuchee Road and has a residential improvement value of \$25,060, an accessory value of \$1,969, and a land value of \$6,720 for a total fair market value of \$33,749. The property was purchased in 2019 for \$18,000.
2. A previous field visit was made on 12/8/20. During the visit the improvement was found at a completion percentage of 75%.
3. A study of the closest comparable residential improvements shows an average value of \$31 per square foot and a median of \$31. The subject is currently below these values at \$21 per square foot due to the completion percentage. Once the improvement is moved to 100% complete, the value per square foot will be in line with comparables at \$28 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 \$21 per square foot due to the completion percentage. Once the improvement is moved to 100% complete, the value per square foot will still be below the sales values at \$28 per square foot.

**Recommendation:** I recommend no changes for the 2021 tax year.

**Reviewer:** Bryn Hutchins & Tyler Chastain

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

**k. Owner: McCann James Edward**  
**Tax Year: 2021**  
**Map/ Parcel: 35-29-B**

**Owner's Contention:**

**Owners asserted value:** 60,000

**Determination:**

1. The subject property is 2 acres located at 2752 Harrisburg Road. It has a residential improvement value of \$49,557, an accessory value of \$17,730, and a land value of \$13,680 for a total fair market value of \$80,967.
2. The last known field visit was done on 3/16/18. Last year a factor was removed from the residential improvement that increased the value.

3. A field visit was done on 7/2/21. The improvement was found to be in very poor condition. The siding is missing in many areas of the improvement. Where AC window units are present the siding, studs and seals have rotted. The open porch and deck boards need replaced. With the current condition of the residential improvement the physical needs to be lowered.
4. The neighboring comparable study shows an average value of \$27 per square foot and a median of \$26. The subject is currently in line with these values at \$26 per square foot.
5. The sales study of 70 grade residential improvements shows an average value of \$18.16 per square foot and a median value of \$16.55 per square foot. The subject is in line with these values at \$26 per square foot.
6. The accessory labels, grades and physicals were adjusted.
7. The land value was compared to neighboring land and current sales data and corrected.

**Recommendation:** I recommend the above corrections and adjustments which would alter the residential improvement value to \$31,900, the accessory value to \$16,518 and the land value to \$6,860 for a total fair market value of \$55,278, a difference of \$25,689.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**I. Owner:** McCann, Jackie Lois & James E

**Tax Year:** 2021

**Map/ Parcel:** 35-29

**Owner's Contention:** Owner is 83 years old and is on a fixed income. One building burned down.

**Owners asserted value:** 60,000

**Determination:**

1. The subject property is 12 acres located at 2852 Harrisburg Road. It has a residential improvement value of \$36,335, an accessory value of \$2,066, and a land value of \$56,430 for a total fair market value of \$94,831.
2. A previous field visit was done on 3/16/18. During the visit the sketch was updated and an override was removed.
3. A field visit was done on 7/2/21. The improvement was found to be in very poor condition. The roof needs to be replaced, a gable was open to the elements, windows were broken and unsealed, fascia and soffit were missing exposing the attic to the elements, and moisture appears to be damaging portions of the home. In addition, the sketch should be updated with appropriate labels for various portions of the improvement. These changes would decrease the physical condition of the home and increase the heated square footage.
4. The neighboring comparable study shows an average value of \$18 per square foot and a median of \$17. The subject is currently below these values at \$16 per square foot.
5. The sales study of 50-65 grade residential improvements shows an average value of \$16.92 per square foot and a median value of \$15.44 per square foot. The subject is in line with these values.
6. The accessory implement shed is burned down and should be removed from the record. The utility building should be reclassified as an implement shed with floor, walls, and roof.
7. A land study found that the value of the land should be adjusted to \$36,456 to bring it in line with values for small acreage wooded tracts.

**Recommendation:** I recommend lowering the physical condition of the home and updating the sketch. This would alter the FMV of the residential improvement to \$29,546. The recommended changes to accessories would alter the accessory value to \$279. The land value should be adjusted to



\$36,456 in accordance with the land study. The recommended changes would give the property a total FMV of \$66,281—a difference of \$28,551.

**Reviewer:** Bryn Hutchins & Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**VII: COVENANTS**

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

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
COONLEY, JOHN & SHANNON	83A-26	16.9	12.9	IN LIEU OF APPEAL
HARDEMAN, W. PAUL & AMY	47-58	186	184	IN LIEU OF APPEAL
MCNEW, BRIAN & JOANNA	36-74-B	20	18	IN LIEU OF APPEAL
WISE, JOHN & KATHLEEN	02-031	30	30	IN LIEU OF APPEAL
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer: Crystal Brady</b>				

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**VIII: INVOICES**

**a. Data Cloud Solutions – Inv # 1210627241 due upon receipt Amount \$4,243.40**

**BOA approved to pay**

**BOA discussed personnel issues and will continue discussion when all Board members are present.**

**Meeting adjourned at 11:30am**

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Jack Brewer

John Bailey


\_\_\_\_\_



\_\_\_\_\_



\_\_\_\_\_



\_\_\_\_\_



Chattooga County  
Board of Assessors  
Meeting July 7, 2021