

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 13, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
Pat Bell – Present
Nancy Edgeman – **Absent**
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 29, 2022 & No Meeting for July 6, 2022
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets/Pay Stubs

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged

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

Total 2022 Real & Personal Certified to Board of Equalization – 1
Withdrawn - 0
Cases Settled – 0
Hearings Scheduled – 1
Pending cases – 1

We have one property pending Superior Court.

Appraisal has been ordered.

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

The Office is working on 2022 appeals.

NEW BUSINESS:

V. APPEALS:

2022 Mobile Home appeals taken: 34
Total appeals reviewed Board: 34
Pending appeals: 0
Closed: 34
Total certified to Board of Equalization: 6
Closed: 6

2022 Real & Personal Appeals taken: 85
Total appeals reviewed by Board: 1
Pending appeals: 84
Closed: 1

Weekly updates and daily status kept for the 2022 appeal log by Crystal Brady.

BOA acknowledged

VI: VETERANS EXEMPTION:

a. Property Owner: Flake, Renata & David Jr.

Map & Parcel: 90-7-C

Tax Year: 2023

Contention: Mrs. Flake visited the office on July 1, 2022 to file for the Veterans Exemption.

Determination: Mrs. Flake presented a letter from the Department of Veterans Affairs stating that her combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2023.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VII: COVENANTS

2022 COVENANTS IN LIEU OF APPEAL				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
AKREN, JOSEPH & IONA	20-11	231	229	IN LIEU OF APPEAL
BLACKMON, RICHARD	63-33	28.5	26.5	IN LIEU OF APPEAL
DIRTSELLER LLC	19-46, 20-1-A	2155.58	2153.58	IN LIEU OF APPEAL
MARBUTT, K.D.	19-45	24	22	IN LIEU OF APPEAL
MORNINGSTAR CONSERVATION LLC	74-5	236.37	236.37	IN LIEU OF APPEAL
NORTON, GLENDA	37-100	17.18	15.18	IN LIEU OF APPEAL
PALMOUR, ALBERT	20-23	180	180	IN LIEU OF APPEAL
RACoon RIDGE PROPERTIES LLC	38-120-A	75.11	75.11	IN LIEU OF APPEAL
RENAUD, MICHAEL & CARILYN	20-12	80	78	IN LIEU OF APPEAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VIII: APPEALS

a. Map & Parcel: M06-36

Owner Name: CALDWELL, MILDRED

Tax Year: 2022

Property Owner's Contention: I believe the taxes are too high for an old house and small amount of property.

Asserted Value: \$28,000

Determination:

1. The subject property is .23 acres located at 425 Bell St, Menlo with an improvement value of \$34,572, land value of \$2,083 and an accessory value of \$1,013 for a total fair market value of \$37,668 for tax year 2022.
2. To address the property owner's concern: a neighborhood comparison study, county-wide sales study of comparable homes and a review of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased from \$21 per sq. ft. in 2021 to \$29 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 7, 2022 to review for any updates and process the 2022 appeal; the owner's relative on-site requested no interior inspection; the following was observed:
 - The house was observed to be in fair condition and is currently recorded as average condition with a low physical of 58.

Neighborhood sales and county-wide sales study:

1. Sales within the same market district with similar year built, grade and physical condition on small acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$36; the subject is \$29 per sq. ft. with lower physical condition.
 - The study indicates that the subject is in line with sales overall and below the median of \$36 per sq. ft.; however, the condition of 3 out of 4 of the comparables is much better than the subject
 - The subject compares closer to a sale in Lyerly at \$27 per sq. ft.; with the subject actually being in poorer condition and much older year built than its closest comparable.
 - Recording the subject as fair condition as observed decreases the physical resulting in approximately \$27 per sq. ft.
2. A county-wide sales comparison for 80 grade homes on small acre tracts like the subject indicates the subject falls within range below sales median of \$50,000; the subjects total fair market value is \$37,668.
3. The land values are to reflect market sales and based on road frontage and access to the property, soil type, desirability and location.
4. The neighborhood comparables and county-wide land values are in the process of being updated to current market according to instructions from the Chief Appraiser's research.

Recommendation: Suggesting that the Board of Assessor's approve setting the subject house as fair condition resulting in a decrease in value to \$30,996 for a total fair market value at \$41,066 for tax year 2022.

Reviewer: Wanda Brown and Megan Howard

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Map & Parcel: 47-131-B

Owner Name: CHANCE, JOHN ALLEN and DEBRA

Tax Year: 2022

Property Owner's Contention: The house has severe settling issues. We have spent over \$20K to repair this damage but the issue remains. Photos previously provided.

Asserted Value: 70,000

Property owner purchased the property in 1998 for \$63,500--Current Fair Market Value: \$89,430

Determination:

1. The subject property is 1 acre located at 1140 Saddle Club Rd, Summerville with an improvement value of \$78,957, land value of \$4,128 and an accessory value of \$6,345 for a total fair market value of \$89,430 for tax year 2022.

2. To address the property owner's concern: a neighborhood-same market area comparison study, a county-wide sales study of comparable homes and a review of the property was conducted.

3. The subject's accessory value remained the same; the land value increased from \$3,500 in 2021 to \$4,128 in 2022; the house value increased from \$30 per sq. ft. in 2021 to \$37 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.

4. The property was visited July 5, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- Observed foundation settling and damage as previously documented over the years (there is a functional obsolescence applied to the house for this issue)
- There is an error in the carport dimensions and the pool deck on record was no longer on the property.

Neighborhood or same market area sales and county-wide sales study:

1. Sales within the same market area with similar year built, grade and physical condition and small acre tracts in the comparison study indicate a median sales price per sq. ft. of \$72; the subject is \$37 per sq. ft. and the sales' median improvement value is \$113,714; the subject's house value is \$78,957.

• The most comparable to the subject is the 105 grade at \$50 per sq. ft.; with the subject at only \$37 per sq. ft. indicating that the functional in place is working for the subject pertaining to the foundation issues.

2. A county-wide sales comparison for 110 grade homes on small acre tracts like the subject indicates the subject falls within range below sales median of \$125,000.

• Comparable sales in the same market area as the subject have a total fair market value median of \$127,000; the subject's total fair market value is \$89,430.

3. Both the market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.

• Comparable range from \$3,299 to \$6,123 with a median of \$3,810 indicating the subject at \$4,128 per acre is in line with sales in the study.

5. The land values are in the process of being updated to current market according to instructions from the Chief Appraiser's research.

Recommendation: Due to the functional obsolescence remaining in place for the foundation issues and the increase in value due to the county-wide increase based on sales, suggesting that the Board of Assessor's approve corrections for the carport and remove the pool deck only for a total fair market value of \$87,698 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

c. Owner: Ellis, Paul Linn

Tax Year: 2022

Map/ Parcel: 61-30

Owner's Contention: Valued too high. No changes have been made to the property. I'm 82 and will have trouble making payment.

Owners asserted value: \$124,056

Determination:

1. The subject property is 53.54 acres located at 418 Foster Manning Rd with an improvement value of \$64,054, land value of \$125,101, and an accessory value of \$22,495 for a total fair market value of \$211,650 for tax year 2022.
2. The subject property is under a Conservation Use covenant that began in 2016. For AY 2022 the CUVA was valued at \$71,169 based on soil types and values provided by the Georgia Department of Revenue, an exemption of \$53,932.
3. To address the property owner's concern that no changes had been made to the property that would impact the value of the property, a neighborhood sales comparison study and review of the property was conducted.
4. The subject's accessory value remained the same from 2021 to 2022. The house value increased from \$32 per sq. ft. in 2021 to \$45 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself. Land values for large acreage tracts were determined by a land market sales study.¹
5. The property was visited July 8, 2022 to review for any updates and process the 2022 appeal. Corrections for accuracy should be made for AY2023 to the accessories and home. These corrections would increase the overall fair market value to \$224,463, an increase of \$12,813.

Neighborhood comparables and County-wide sales study:

1. A county-wide sales comparison for 80 grade homes indicates that the subject is valued above the median sales. However, the subject has significantly more acreage than the median 80 grade home sold in Chattooga County.
2. There is insufficient data within the market area to perform a sales study. A study of homes within the same market area and quality class indicates that the subject property is slightly under the median price per sq ft of \$48 at a current value of \$45 per sq ft.
3. The subject's fair market land value is uniform with surrounding parcels.

Recommendation: It is recommended that no changes be made for AY 2022 and that corrections be made for AY 2023.

Reviewer: Tyler Chastain

¹ Land values were accepted by the BOA during the January 20, 2021 meeting.

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

d. Map & Parcel: 41-72

Owner Name: GREEN, GORDON (ANGELA DIGSBY)

Tax Year: 2022

Property Owner's Contention: Termites, sills to closet to ground, asbestos siding, 120 years old.

Asserted Value: \$0

Note: During the property visit, the owner discussed that an estimate they were given to really make the house a home was \$152,000 – basically tear down, rebuild entire thing

Determination:

1. The subject property is 2.14 acres located at 373 Green Rd, Summerville with an improvement value of \$52,214, land value of \$8,834 and an accessory value of \$1,308 for a total fair market value of \$62,356 for tax year 2022.
2. To address the property owner's concern: a neighborhood comparison study, county-wide sales study of comparable homes and a review of the property was conducted.
3. The subject's land value decreased from \$9,887 to \$8,834; the house value increased from \$29 per sq. ft. in 2021 to \$41 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The last inspection of the property was conducted from an exterior inspection only; the property was visited July 6, 2022 from an interior and exterior inspection for the 2022 appeal; the following was observed:
 - The grade and condition of the house falls within the 75-85 grade guidelines and is on record as an 85; however, the houses sits approximately 2 inches from the ground with no crawl space and fits more closely to the 75 grade homes.
 - It was observed inside and out in to be in very poor condition per APM guidelines indicating the physical condition should reflect a lower depreciation of approximately 41 to 45.
 - According to the depreciation guidelines, this structure has every factor listed indicating almost unlivable condition. (Photos are available for the Board's review).

Neighborhood sales and county-wide sales study:

1. A county-wide sales comparison for 75-85 grade homes with small acre tracts like the subject indicates the subject falls within range above sales median of \$55,000; the subjects total fair market value is \$62,356.
2. The sales of 80 grade homes like the subject within the same market area are few; the two in closest vicinity to the subject indicate a wide range from \$25,000 to \$116,600 with a median of \$55,000.
3. Breaking these down indicates the following:
 - Sales within the same market district with similar year built, grade and physical condition with small acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$30; the subject is \$41 per sq. ft. indicating the subject is not in line with sales for these comparable old homes in similar condition.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
5. The subject's land value is \$4,128 per acre which is in the middle of range of the two most comparable properties from \$2,841 and \$4,733 per acre.

6. The neighborhood comparables and county-wide land values are in the process of being updated to current market according to instructions from the Chief Appraiser's research.

Recommendation: Suggesting that the Board of Assessor's approve the subject's improvement value to be set at \$23,574, leaving the land and accessory value the same for a total fair market value of \$33,716 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

e. Owner: Leonard, Thomas David

Tax Year: 2022

Map/ Parcel: 63A-49

Owner's Contention: Old and damaged.

Owners asserted value: \$16,000

Determination:

1. The subject property is 0.41 acres located at 3020 Old Highway 27, Trion, with an improvement value of \$32,277, land value of \$2,106, and no accessory value for a total fair market value of \$34,383 for tax year 2022.
2. To address the property owner's concern that the residence is old and damaged the property was reviewed and a neighborhood comparison study was conducted to measure uniformity.
3. The subject's land and accessory values remained the same from 2021 to 2022; however, the house value increased from \$19 per sq. ft. in 2021 to \$27 per sq. ft. in 2022. This increase was not based on any changes to the property but due to the county-wide increase in property values based on market analysis.
4. The property was visited July 8, 2022 for review and to process the 2022 appeal. The home was found to be in poor physical condition with obvious signs of depreciation. However, it is my opinion that the current assessment accurately accounts for this condition.

Neighborhood comparables and County-wide sales study:

1. A county-wide sales comparison for 70 grade homes indicates that the subject is valued above the median sales price. However, the subject is in better overall condition than each of the sales within the same quality class.
2. There is insufficient data within the market area to perform a sales study. A study of comparable homes within the market area and quality class indicates a fair and equitable valuation by uniformity. The subject property is within a dollar per sq ft of the median price per sq ft of \$26.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line homes within its quality class as required by Georgia State law to maintain uniformity.

Recommendation: I recommend no changes for AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

f. Map & Parcel: S07-6

Owner Name: PIERCE, DANNY AND TONYA

Tax Year: 2022

Property Owner's Contention: With nothing done to the house and property tax went up 17,000 within 2 yrs, property and homes are not selling for that in Snuffville or worth that.

Asserted Value: \$42,837

Determination:

1. The subject property 1.52 acres located at 420 Roberts St, Summerville with an improvement value of \$48,860, land value of \$7,169 and an accessory value of \$0 for a total fair market value of \$56,029 for tax year 2022.
2. To address the property owner's concern: a neighborhood comparison study and same market area study along with the county-wide sales study of comparable homes and a review of the property was conducted.
3. The subject's land value remained the same; the house value increased from \$23 per sq. ft. in 2021 to \$31 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 8, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - Noted - Exterior walls are plywood material; this is taken into consideration and reflects in the house being a lower grade.
 - The house is currently on record as having 4 full baths, this is in error; it has 2 baths and one is unfinished according to the property owner.

Neighborhood sales and county-wide sales study:

1. Sales within the same market district with similar year built, grade and physical condition and acreage in the sales comparison indicate a median sales price per sq. ft. of \$36; the subject is \$31 per sq. ft.
2. A county-wide sales comparison for 75-85 grade homes on small acre tracts like the subject indicates the subject falls within range above the overall sales median of \$50,000 was \$55,000 before excluding the sale with 4 houses selling as a whole; the subject's total fair market value is \$56,029.
3. Houses that are not sales in the neighborhood, on the same street as the subject with similar grade and condition have also seen an increase and were reviewed for this study.
4. These houses have a price per sq. ft ranging from \$28 to \$37 with the median at \$33 indicating the subject is in line with neighboring comparables.
5. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
6. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
7. The subject's land value is reflecting the land values indicated for current market.
8. The neighborhood comparables and county-wide land values are in the process of being updated to current market according to instructions from the Chief Appraiser's research.

Recommendation: Suggesting that the Board of Assessor's approve the correction of the bath count resulting in a decrease in the house value from \$48,860 to \$46,550 for a total fair market value of \$53,719 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

g. Map & Parcel: T07-119
Owner Name: RANDLE, LONITA
Tax Year: 2022

Property Owner's Contention: Nothing has been done to bring the value up on it. Because the houses in the area are selling for more money this should not affect my house.
Asserted Value: \$39,951

Determination:

1. The subject property is .15 acres located at 80 Walnut St, Trion with an improvement value of \$58,749, land value of \$3,074 and an accessory value of \$1,738 for a total fair market value of \$63,561 for tax year 2022.
2. To address the property owner's concern that nothing has been done to bring the value up on it just because the houses in the area are selling for more money this should not affect them, a neighborhood sales comparison study and review of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased from \$20 per sq. ft. in 2021 to \$36 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited June 28, 2022 to review for any updates and process the 2022 appeal and the following was observed at request of the property owner:
 - There was water damage from a previous leaking roof; the roof was replaced several years back. The floors and ceiling tiles still show visible signs of previous water damage.
 - The property owner contends that the house is unlevel due to foundation issues with it being so old and built on soil that easily shifts with erosion.
5. This was reviewed previously when the roof was originally replaced and lower physical depreciation was applied to the house and has not been increased. The current depreciation for the condition of the house is accurately recorded taking into consideration the damage from the leaking roof.

Neighborhood sales and county-wide sales study:

1. Neighborhood sales and sales within same market district with similar year built, grade and physical condition with approximately 1 acre tracts in the comparison study indicate a median sales price per sq. ft. of \$44; the subject is \$36 per sq. ft.
2. A county-wide sales comparison for 80 grade homes on tracts classed as small acreage like the subject indicates the subject falls within range above the overall sales median of \$55,000; the subjects total fair market value is \$63,561.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
5. The subject's land value is not yet reflecting the land values indicated for current market.
6. According to instructions from the Chief Appraiser's research, the subject and neighborhood comparables in this study are in the process of being updated to current market.

Recommendation: Suggesting the fair market value remain in line with sales as notified at \$63,561 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

h. Owner: Rogers, Carl
Tax Year: 2022
Map/ Parcel: T05-46

Owner's Contention: Has termite damage, run-down, has mold.
Owners asserted value: \$20,000

Determination:

1. The subject property is 0.08 acres located at 236 Eleventh St, Trion, with an improvement value of \$28,160, land value of \$2,308, and no accessory value for a total fair market value of \$30,468 for tax year 2022.
2. To address the property owner's concern that the residence has termite damage, mold, and is run down, the property was reviewed and a neighborhood comparison study was conducted to measure uniformity.
3. The subject's land and accessory values remained the same from 2021 to 2022; however, the house value increased from \$24 per sq. ft. in 2021 to \$40 per sq. ft. in 2022. This increase was not based on any changes to the property but due to the county-wide increase in property values based on market analysis.
4. The property was visited July 8, 2022 for review and to process the 2022 appeal. The home was found to have significant termite damage and settling issues. The physical depreciation of the home should be updated to reflect the actual condition of the home.

Neighborhood comparables and County-wide sales study:

1. A county-wide sales comparison for 75 grade homes indicates that the subject is valued below the median sales price.
2. There is insufficient data within the market area to perform a sales study. A study of comparable homes within the market area and quality class indicates uniformity and a fair and equitable valuation. The subject property is within two dollars per sq ft of the median price per sq ft of \$38.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line homes within its quality class as required by Georgia State law to maintain uniformity.

Recommendation: It is recommended that the physical condition of the home be updated to reflect the actual condition of the home. These changes would decrease the value of the home to \$23,232, a difference of \$4,928. The new total fair market value would be \$25,540.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

i. Owner: Wright, Malcolm F.
Tax Year: 2022
Map/ Parcel: 46-13-B

Owner's Contention: I think the property should be left at this value (\$160,105).
Owners asserted value: \$160,105

Determination:

1. The subject property is 20.58 acres located at 117 Wright Drive with an improvement value of \$137,279, land value of \$47,733, and an accessory value of \$23,300 for a total fair market value of \$208,312 for appraisal year 2022.

2. The subject property is under a conservation use covenant that began in 2013. For appraisal year 2022 the CUVA is valued at \$15,292, an exemption of \$30,882.
4. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$51 per sq. ft. in 2021 to \$71 per sq. ft. in 2022 due to the county-wide increase in property values. The land was increased from \$39,102 to \$47,733 due to a re-evaluation of rural land based on sales.
5. The property was visited July 8, 2022 to review and process the 2022 appeal. Corrections for accuracy should be made to the home and accessory buildings. These corrections would decrease the total fair market value to \$204,398, a difference of \$3,914.

Neighborhood sales and county-wide sales study:

1. A market area sales study found four properties within same market district with grade and physical condition for comparison. These sales indicate a median sales price per sq. ft. of \$94. The subject is below this at \$71 per sq. ft.
2. A county-wide sales study for 105 grade homes indicates the median is \$130,000 with 0.52 acres of land. The subject's total fair market value is above the median sales price at \$208,312 but the subject has significantly more acreage than the median 105 grade sale.
3. Both the market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

Recommendation: I recommend the above corrections for AY 2022. The new total fair market value of the property would be \$204,398.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

BOA discussed vehicle acquisition and the office remodel.

Meeting Adjourned at 10:00 am.


Doug L. Wilson, Chairman


Betty Brady


Jack Brewer


John Bailey, Vice Chairman

Pat Bell









<p>Chattooga County Board of Assessors Meeting July 13, 2022</p>
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