

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 10, 2022

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 3, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged

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 – 60

Withdrawn - 3

Cases Settled – 6

Hearings Scheduled – 9

Pending cases – 51

We have one 2021 appeal pending Superior Court.

Appraisal has been attempted.

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

Our priority 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: 190
Total appeals reviewed by Board: 90
Pending appeals: 100
Closed: 90

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

BOA acknowledged

VI: VETERANS EXEMPTION

Property Owner: Coppeak, Regina

Map & Parcel: S19-34

Tax Year: 2023

Contention: Mrs. Coppeak visited the office on August 3, 2022 to file for the Surviving Spouse Veterans Exemption.

Determination: Mrs. Coppeak presented a letter from the Department of Veterans Affairs stating that her husband's 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: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VII: APPEALS

a. Map & Parcel: 85-12

Owner Name: Smith, Leon

Tax Year: 2022

Property Owner's Contention: My age is 77 years old, I've never paid School Tax in the past. I should not have to pay it now. Please exempt me from school tax.

Asserted Value: \$350,000

Determination:

1. The subject property is 80 acres located at 4995 Dry Creek Road, with an improvement value of \$121,243, land value of \$190,647, and an accessory value of \$34,743 for a total fair market value of \$346,633 for appraisal year 2022.

2. To address the property owner's concern of his age and school tax exemption status, Mr. Smith has an L13 exemption and has not paid school taxes in several years. However, his property value increased this year placing him above the threshold where he is completely exempt from school taxes. Also, his asserted value is more than our fair market value.

3. The subject's land value actually decreased from \$205,258 in 2021 to \$190,647 in 2022. The subject was placed under a conservation use covenant in 2015. The value of the covenant for appraisal year 2022 is \$45,574. This is an exemption of \$56,050. The accessory values increased from \$5,216 in 2021 to \$34,743 in 2022. The house value increased from \$42 per sq. ft. in 2021 to \$69 per sq. ft. in 2022 due to the county-wide increase in property values based on a sales analysis and due to changes to the property itself.

4. The property was visited on April 27, 2022 to review for any updates; the following changes were made:

- Grades and effective years of the accessories were updated to accurately reflect construction and physical condition.
- The sketch was corrected to accurately show a square footage of 1768. Previously, the improvement had a recorded square footage of 898. Also, basement square footage of 1410 was added to the record.
- The grade was increased from 90 to 110 to maintain uniformity with similar improvements in the county.

Recommendation: I recommend no changes for AY 2022.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Owner: Massey, Leroy c/o Massey, Eddie

Tax Year: 2022

Map/ Parcel: 7-7

Owner's Contention: Dwelling is in disrepair. The wood framed sheds have been in a state of deterioration. Metal sheds (buildings) was built with second materials. Land qualifies for Ag Covenant. Requesting for it to be put back in Ag Covenant.

Owners asserted value: \$528,748

Determination:

1. The subject property is 267.86 acres located at 673 Massey Road with an improvement value of \$54,337, land value of \$656,939, and an accessory value of \$30,495 for a total fair market value of \$741,771 for appraisal year 2022.

2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$19 per sq. ft. in 2021 to \$27 per sq. ft. in 2022 due to the county-wide increase in property values.

3. The land was increased from \$296,534 to \$656,939 due to a re-evaluation of rural land based on a land market sales study. However, the subject was placed under a conservation use covenant in 2022. The value of the covenant for appraisal year 2022 is \$322,479. This is an exemption of \$329,512.

4. A conservation use covenant restricts a maximum value increase of 3% per year. However, this restriction on value increase only applies to the current use covenant value, not the fair market value of the land per D.O.R. Rule 560-11-6-.07(i) & O.C.G.A. §48-5-269(b)(3). Fair market value is determined by a sales study of qualifying land market sales. A parcel that is under a

conservation use covenant is not taxed on fair market value but on the current use value as provided by the DOR.

5. The property was visited August 9, 2022 to review and process the 2022 appeal. Corrections for accuracy should be made to the home and accessory buildings.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within the same quality class for comparison. These sales indicate a median sales price per sq. ft. of \$40. The subject is below this at \$27 per sq. ft.
2. A county-wide sales study for 75-85 grade homes indicates the median is \$55,000 with 0.54 acres of land. The subject's total fair market value is above the median sales price at \$741,771 but the subject has significantly more acreage than the median 75-85 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 no changes to the improvement and land values for AY2022. Corrections to the residential improvement for accuracy should be made in AY2023. I further recommend decreasing the accessory value by \$3,858 to reflect the actual condition of the accessory structures in AY2022. The amended 2022 total fair market value would be \$737,913.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

c. Owner: Massey, Leroy

Tax Year: 2022

Map/ Parcel: 7-7-W

Owner's Contention: The majority of this property is just holding the world together.

Requesting this property to be added back to the Ag Covenant.

Owners asserted value: \$243,542

Determination:

1. The subject property is 162.47 acres located off of Highway 48 with a land value of \$366,370 and no improvement or accessory value for a total fair market value of \$366,370 for appraisal year 2022.
2. The subject's improvement and accessory value was unchanged for AY2022. The land was increased from \$243,542 to \$355,370 due to a re-evaluation of rural land based on sales.
3. The rural land re-evaluation ensured uniformity for all rural land; however, some parcels have unique characteristics that should be accounted for with accessibility and desirability tables. This is such a parcel. Approximately 57% of this parcel is extremely steep ridge land under Highway 48 and Billy Goat Cliff.

Recommendation: I recommend that this parcel be set at the owners asserted value of \$243,542.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

d. Owner: Hall, Lynn & Hall, Elizabeth
Tax Year: 2022
Map/ Parcel: 17-25

Owner's Contention: Foundation. Flooring. Wall sinking.
Owners asserted value: \$314,137 (\$85,000 home #1/\$150,000 land)

Determination:

1. The subject property is 111 acres located at 1121 Buck Gardner Rd with an improvement value of \$199,013, land value of \$256,904, and an accessory value of \$9,981 for a total fair market value of \$465,898 for appraisal year 2022.
2. The subject's accessory value was unchanged for AY2022. The residential improvement value for improvement #1 increased from \$35 per sq. ft. in 2021 to \$50 per sq. ft. in 2022 due to the county-wide increase in property values. The owner does not object to the value of residential improvement #2.
3. The land was increased from \$117,090 to \$256,904 due to a re-evaluation of rural land based on a land market sales study. However, the subject was placed under a conservation use covenant in 2014. The value of the covenant for appraisal year 2022 is \$79,258. This is an exemption of \$172,698.
4. A conservation use covenant restricts a maximum value increase of 3% per year. However, this restriction on value increase only applies to the current use covenant value, not the fair market value of the land per D.O.R. Rule 560-11-6-.07(i) & O.C.G.A. §48-5-269(b)(3). Fair market value is determined by a sales study of qualifying land market sales. A parcel that is under a conservation use covenant is not taxed on fair market value but on the current use value as provided by the DOR.
5. The property was visited August 8, 2022 to review and process the 2022 appeal.
6. The home was found to have several issues that should be accounted for in the physical depreciation. The estimated cost to cure these items is \$11,500, or approximately 8% of the RCN. The physical depreciation should be lowered to reflect the actual condition of the home.
7. One accessory building was also no longer on the property. Per owner it was destroyed by a lightning strike in December 2021.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district for comparison. These sales indicate a median sales price per sq. ft. of \$71. The subject is below this at \$50 per sq. ft.
2. A county-wide sales study for 100-105 grade homes indicates the median is \$90,000 with 0.41 acres of land. The subject's total fair market value is above the median sales price at \$465,898 but the subject has significantly more acreage than the median 100 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. These changes would decrease the residential improvement value by \$12,619 and the accessory value by \$2,181. The amended total fair market value for 2022 would be \$451,098.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

e. Owner: Smith, Leonard Erskine c/o Reece, Barbara Massey
Tax Year: 2022
Map/ Parcel: 19-26

Owner's Contention: Storage buildings not correctly listed. Value per acre is excessive. Mountainside is steep. House build date is not correct.
Owners asserted value: \$300,000

Determination:

1. The subject property is 263.36 acres located at 2837 Oak Hill Road with an improvement value of \$35,784, land value of \$594,774, and an accessory value of \$9,376 for a total fair market value of \$639,934 for appraisal year 2022.
2. The subject's accessory value decreased from \$15,237 to \$9,376 for AY2022. The residential improvement value increased from \$37 per sq. ft. in 2021 to \$42 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The land was increased from \$304,608 to \$594,774 due to a re-evaluation of rural land based on a land market sales study. However, the subject was placed under a conservation use covenant in 2022. The value of the covenant for appraisal year 2022 is \$144,124. This is an exemption of \$445,702.
4. A conservation use covenant restricts a maximum value increase of 3% per year. However, this restriction on value increase only applies to the current use covenant value, not the fair market value of the land per D.O.R. Rule 560-11-6-.07(i) & O.C.G.A. §48-5-269(b)(3). Fair market value is determined by a sales study of qualifying land market sales. A parcel that is under a conservation use covenant is not taxed on fair market value but on the current use value as provided by the DOR.
5. The property was visited on July 25, 2022 by field appraisers in the three year review cycle. Corrections for accuracy were made to the home and accessory buildings for AY 2023.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district within the same quality class for comparison. These sales indicate a median sales price per sq. ft. of \$43. The subject is in line with this at \$42 per sq. ft.
2. A county-wide sales study for 80 grade homes indicates the median sales price is \$52,500 with 0.64 acres of land. The subject's total fair market value is above the median sales price at \$639,934 but the subject has significantly more acreage than the median 80 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 no changes for AY2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

f. Map & Parcel: 42-4-B

Owner Name: BAKER, GARY & SHELLY

Tax Year: 2022

Property Owner's Contention: Property has not changed increase in value is unwarranted
Asserted Value: \$153,296

Determination:

1. The subject property is 3.26 acres located at 998 Taliaferro Springs Rd, Lyerly, with an improvement value of \$138,956, land value of \$13,457 and accessory value of \$44,643 for a total fair market value of \$197,056 for tax year 2022.
2. To address the property owner's concern a sales study and review of the property was conducted.
3. The subject's land value and accessory value increased due to corrections and updates and the house value increased from \$57 per sq. ft in 2021 to \$70 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.
4. The property was visited June 20, 2022 for the 3 year review cycle; the following updates were recorded to begin in tax year 2023 as follows:
 - The grade construction of the house currently recorded at 110 with a 99 physical and was observed to be 115 in comparison to other 115 grade improvements.
 - During desk reviews of properties recorded with functional issues on pools and pool decks; the subject's pool and pool deck were corrected to be uniform county-wide.

Market Area/Sales Analysis:

1. Sales in similar market district and county wide with similar year built and grade and physical condition indicate a median sales price per sq. ft. of \$79 the subject is \$70 per sq. ft. indicating the subject property is within range of sales below the median and in accordance with requirements set by the State to maintain uniformity.
2. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
3. County wide rural land values are within standard guidelines that were approved by the Board of Assessors recorded in the January 20, 2021 Board minutes.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remains at \$197,056 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

g. Map & Parcel: 47-77-A

Owner Name: Blair, Brandon and Cheryl

Tax Year: 2022

Property Owner's Contention: Property tax has increased every year for the last 5 years.

Property does not perk. Increase is too much.

Asserted Value: \$359,000

Determination:

1. The subject property is 14.15 acres located at 181 Dry Valley Church Rd., Summerville with an improvement value of \$360,895, an accessory value of \$7,101 and a land value of \$55,250 for a total fair market value of \$423,246 for tax year 2022.
2. To address the property owner's concern, a neighborhood and county- wide sales comparison study and review of the property was conducted.
3. The subject's accessory values remained the same; the land value increased from \$45,436 in 2021 to \$55,250 in 2022 and the house value increased from \$74 per sq. ft. in 2021 to \$92 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 August 4, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- Shingles in several areas of the roof need to be replaced
- The back porch and deck are showing signs of deterioration
- The effective year should be adjusted to reflect these signs of depreciation
- A 12 by 40 foot lean-to was added to the side of the pole barn
- The grade recorded does not accurately reflect the quality class of the house and should be adjusted for 2023
- The subject is currently listed on the market for \$739,000

Neighborhood sales and county-wide sales study:

1. Neighborhood sales and sales within same market district with similar grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$115; the subject is \$92 per sq. ft.
2. A county-wide sales comparison for 125 to 130 grade like the subject indicates the subject falls within range over the sales median of \$225,000; the subjects total fair market value is \$423,246. However, the subject has significantly more land and heated square footage than comparable properties.
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 subject's land value of \$55,250 reflects the current market land values approved by the Board of Assessors January 20, 2021

Recommendation: Suggesting that the Board of Assessor's approve the minor updates for tax year 2023 and reduce the value of the improvement to \$346,313 for a total fair market value of \$408,246 for tax year 2022

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

h. Map & Parcel: 7A2-160

Owner Name: BROWN JR, WILLIAM R

Tax Year: 2022

Property Owner's Contention: Just bought this year – was appraised by a Realtor at \$100,000

Asserted Value: \$100,000

Determination:

1. The subject property is .90 acres located at 161 Gadsden Ave, Menlo with an improvement value of \$191,070 and land value of \$2,000 and the accessory value for a guest house and carport at \$14,949 for a total fair market value of \$208,019 for tax year 2022.
2. To address the property owners concern a sales review and review of the property was conducted.
3. The subject's land value remained the same, the accessory value increased due to adding a guest house to records not previously recorded; the house value increased from \$23 per sq. ft. in 2021 to \$59 per sq. ft. in 2022 due to the county-wide increase in property values based on uniformity studies, sales analysis and 3 year review changes.

Details as follows:

- Changes were applied while gathering data during the exterior inspection for a 3 year review on August 8, 2021 including the changes in the construction grade and condition and the details not previously recorded for floor construction type.
- These updates are a part of 3 year reviews for all properties across the county; a separate adjustment is applied due to the county-wide sales analysis required by the State.
- A discussion with the property owner over the phone suggests there is an estimated \$50,000 in repairs needed in plumbing and septic system and electrical wiring that are major issues. (See also price opinion document submitted with the appeal from the owner's Realtor agent)
- The property owner did not retain a copy of the repair estimate due to all documents pertaining to the property being part of an estate settlement of his mothers.
- With no estimate from the property owner, we conducted research and from a licensed journeyman plumber with Home Advisor, the cost to replace the complete septic system including the tank and piping can average anywhere from \$10,000 to \$25,000.
- There was no data available for electrical wiring replacement at this time.
- In order to address the overall condition, it's clear that the physical does not meet the applied 99 recorded and should have some physical depreciation; to include repairs would be an additional decrease.

Market area sales and county-wide sales study:

1. The subject as currently recorded is already completely below the price per sq. ft. range of sales with the same construction grade, year built depreciation and similar condition excluding the repair issues.
2. The sales comparison indicates a median sales price per sq. ft. of \$74 with the lowest at \$72; the subject is \$59 per sq. ft.
 - This alone would rectify the majority of the condition and replacement costs for repairs.
3. To include an adjustment based on research for the cost to repair the septic system using a median between the \$10,000 and \$25,000 indicates a \$55 per sq. ft value for the main improvement.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability; the subject's land is uniform with neighboring properties.

Recommendation: Suggesting that the Board of Assessor's approve adjusting the improvement to \$179,490 at \$55 per sq. ft. resulting in a total fair market value of \$196,439 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

i. Map & Parcel: L01-55

Owner Name: JACKSON, CLIFFORD AND PATRICIA

Tax Year: 2022

Property Owner's Contention: Small Lot

Asserted Value: \$25,000

Determination:

1. The subject property is .17 acres located at 80 North Chattooga Ave, Lyerly with an improvement value of \$34,088, land value of \$1,250 for a total fair market value of \$35,338 for tax year 2022.

2. To address the property owner's concern: a market area comparison study, 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 \$26 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 January 1, 2021 during the 3 year reviews and on August 4, 2022 for the current appeal; the following was observed:
 - The improvement is currently recorded as a 75 construction grade with a 74 physical and is accurate with standard APM guidelines and comparables.

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 \$37; the subject is \$36 per sq. ft.
2. The sales comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
3. 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 reflecting the land values indicated for current market.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remains at \$35,338 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

j. Map & Parcel: S32-73

Owner Name: PALMOUR, ALBERT

Tax Year: 2022

Property Owner's Contention: No comments from owner

Asserted Value: \$25,000

Determination:

1. The subject property is .24 acres located at 792 Highland Ave, Summerville with an improvement value of \$39,780, land value of \$2,226 and accessory value of \$1,029 for a total fair market value of \$43,035 for tax year 2022.
2. To address the property owner's asserted value a review was conducted as follows:
 - The subject's land value remained the same, the accessory value increased due to corrections during the three year on-site review on April 13, 2022 and the house value increased from \$15 per sq. ft in 2021 to \$32 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.

Market Area/Sales Analysis:

1. Sales with similar year built and grade indicate a median sales price per sq. ft. of \$38; the subject is \$32 per sq. ft. with a lower recorded physical condition than comparable sales.
2. The comparison study indicates that the subject property is in line with sales and accurate with the ratio standard required by Georgia State law to maintain uniformity.
3. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability; the subject's land value is within current market.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remains at \$43,035 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

k. Owner: ARP-GOLD (Circle K)

Map/ Parcel: S16-52

Tax Year: 2022

Owners Asserted Value: \$166,900

Owners Contention: Property is appraised in excess of fair market value as of 1/1/22. This property was appealed by Delta Property Tax Advisors LLC.

Appraisers Notes: The property is located at 650 Highway 114 in Summerville. Land is .80 acres valued at \$74,200, accessory value \$58,076, improvement value of \$142,552 for a total FMV of \$274,828.

Determination:

1. Total sq. ft of the subject property is 2,170 valued at \$142,552 for a price per sq ft of \$64.15.
2. Based on 2020 - 2022 sales the median price per sq. ft is \$59.40. Personal property was extracted from sale prices before arriving at price per sq ft.
3. The property was visited August 8, 2022, for the appeal and was last visited on November 24, 2020, during the three-year commercial review.
4. Subject property is \$64.15 per sq ft. which is above the median price per sq ft of \$59.40.
5. After visiting the property, it was determined the physical condition of the building should be decreased. It was also determined the canopy was recorded as excellent and should be average. With these changes the value of the building would be \$132,472 with a price per sq ft of \$59.61 and an accessory value of \$46,682. This change would bring the subject in line with the median price per sq ft of \$59.40
6. Land value is in line with surrounding property.

Recommendation: Based on sales and to maintain uniformity, I recommend leaving the land at \$74,200, changing the accessory value to \$46,682, changing the improvement value to \$132,472 for a total FMV of \$253,354. This is a reduction of \$21,474.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

l. Owner: Benjamin F. Perry Enterprise Inc (Circle K)

Map/ Parcel: S31-48

Tax Year: 2022

Owners Asserted Value: \$358,267 (2020 value)

Owners Contention: Property is appraised in excess of fair market value as of 1/1/22. This property was appealed by Delta Property Tax Advisors LLC.

Appraisers Notes: The property is located on Commerce Street in Summerville. Land is 1.00 acres valued at \$149,682, accessory value \$79,042, improvement value of \$334,323 for a total FMV of \$563,047. Commercial properties were last reviewed in 2020 and they are scheduled for review in 2023.

Determination:

1. Total sq. ft of the subject property is 4,962 valued at \$312,427 for a price per sq ft of \$62.96.
2. Based on 2020 - 2022 sales the median price per sq. ft is \$59.40. Personal property was extracted from sale prices before arriving at price per sq ft.
3. Property was visited August 8, 2022, for appeal and was last visited on October 25, 2020, during the three-year commercial review.
4. Subject property is \$62.96 per sq ft. which is above the median price per sq ft of \$59.40.
5. After visiting the property, it was determined the physical condition of the building should be decreased. Some accessories were corrected during the visit as well. With these changes the value of the building would be \$313,971 with a price per sq ft of \$59.14 and an accessory value of \$78,488. This change would bring the subject in line with the median price per sq ft of \$59.40
6. Land value is in line with surrounding property.

Recommendation: Based on sales and to maintain uniformity, I recommend leaving the land at \$149,682, changing the accessory value to \$78,488 and changing the improvement value to \$313,971 for a total FMV of \$542,141. This is a reduction of \$20,906.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Digest forms

BOA acknowledged and Doug Wilson, Chairman signed.

The BOA discussed various county topics such as the millage rate, county budget, and the Board of Education.

Meeting Adjourned at 10:15 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
August 10, 2022