

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
August 3, 2022

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 27, 2022

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Pay Stubs/Time Sheets**

**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 – 46

Withdrawn - 1

Cases Settled – 1

Hearings Scheduled – 10

Pending cases – 44

**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: 65  
Pending appeals: 125  
Closed: 65

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

**BOA acknowledged**

**VI: COVENANTS**

**2022 COVENANTS IN LIEU OF APPEAL**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BAILEY, ROBERT	23-1	144	144	IN LIEU OF APPEAL
BAILEY, ROBERT	23-3-A	340	340	IN LIEU OF APPEAL
BAILEY, ROBERT & AMY	23-4	160	160	IN LIEU OF APPEAL
MASSEY, LEROY	07-007	267.86	265.86	IN LIEU OF APPEAL
MASSEY, LEROY	7-7-W	162.47	162.47	IN LIEU OF APPEAL
MASSEY, LEROY	09-004	70	70	IN LIEU OF APPEAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

**Motion to approve covenants:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**VII: APPEALS**

**a. Map & Parcel: 50-7**

**Owner Name: Brumfield, Pete**

**Tax Year: 2022**

**Property Owner's Contention: Surrounding property conditions**

**Asserted Value: \$65,000**

**Determination:**

1. The subject property is .24 acres located at 173 Hankins Drive, Summerville with an improvement value of \$78,814 and a land value of \$991 for a total fair market value of \$79,805 for tax year 2022.
2. To address the property owner's concern, a county-wide and neighborhood sales comparison study and review of the property was conducted.
3. The subject's land value decreased from \$1,200 in 2021 to \$991 in 2022; the house value

increased from \$46 per sq. ft. in 2021 to \$65 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 2, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- Some minor rot around the door jamb
- The deck was showing signs of wear
- Some vinyl siding was in need of being replaced
- The level of physical depreciation should be adjusted to accurately reflect the house's age and condition.

**Neighborhood sales and county-wide sales study:**

1. Neighborhood sales and sales within the same market district with similar grade and physical condition and fewer than 1 acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$71; the subject is \$65 per sq. ft.
2. A county-wide sales comparison for 100 grade homes with one acre or less like the subject indicates the subject falls just above the sales median of \$75,000; the subjects total fair market value is \$79,805.
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 \$991 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 changes to the house and decrease the improvement value to \$75,564 for a total fair market value of \$76,555 for tax year 2022.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Pat Bell**

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

**b. Map & Parcel: 49A-25**

**Owner Name: Headrick, Patricia**

**Tax Year: 2022**

**Property Owner's Contention:** There are holes inside. Some of the floor in the hall is messed up  
**Asserted Value:** \$114,325

**Determination:**

1. The subject property is 1.07 acres located at 175 Campbell Crescent Circle, Summerville with an improvement value of \$136,620, land value of \$6,245 and an accessory value of \$6,589 for a total fair market value of \$149,454 for tax year 2022.
2. To address the property owner's concern that there are holes inside and floors are messed up, a neighborhood sales comparison study, county-wide sales study and review of the property was conducted.
3. The subject's land value remained the same, the accessory values increased from \$6,105 in 2021 to \$6,589 in 2022; the house value increased from \$44 per sq. ft. in 2021 to \$60 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 21, 2022 to review for any updates and process the 2022 appeal; the following was observed:
  - some rotting has occurred in fascia and soffit in a couple of places

- minor water damage in the laundry room
- a couple of wood flooring tiles were loose

5. The physical depreciation is set to account for these damages.

**Neighborhood sales and county-wide sales study:**

1. Three neighborhood sales and sales within same market district with similar year built, grade and physical in the sales comparison indicate a median sales price per sq. ft. of \$76; the subject is \$60 per sq. ft.
2. A county-wide sales comparison for 115 grade homes like the subject indicates the subject falls within range below the overall sales median of \$162,450; the subjects total fair market value is \$149,454.
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 \$6,245 reflects the current market land values approved by the Board of Assessors January 20, 2021.
5. The subject's accessory value is determined by base price per sq. ft. and is uniform with similar structures within the county.

**Recommendation:** Suggesting that the Board of Assessor's maintain the current fair market value at \$149,454 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**

**c. Map & Parcel: 66-48-A**

**Owner Name: Henry, George Mill**

**Tax Year: 2022**

**Property Owner's Contention: No recent improvements to justify increase in value  
Asserted Value: \$50,000**

**Determination:**

1. The subject property is 3.5 acres located at 629 Mitchell Circle, Summerville with an improvement value of \$40,463, land value of \$7,000 and an accessory value of \$15,113 for a total fair market value of \$62,576 for tax year 2022.
2. To address the property owner's concern that there are no recent improvements to justify increase of \$20,000, a county-wide and neighborhood sales comparison study and review of the property was conducted.
3. The subject's accessory value increased from \$11,989 in 2021 to \$15,113 in 2022. The house value increased from \$28 per sq. ft. in 2021 to \$46 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis as well as minor changes to the property itself. The subject's land value remained the same.
4. The property was visited July 28, 2022 to review for any updates and process the appeal. The following was observed:
  - The subject had previously been visited October 15, 2021 for review
  - The house sketch was corrected to accurately show the square footage
  - A 264 sq. ft. canopy was added to the record
  - Grades and effective years of the house and accessory buildings were updated to accurately reflect construction and physical condition

**Neighborhood comparables and County-wide sales study:**

1. Neighborhood sales and sales with similar year built, grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$34; the subject is \$46 per sq. ft.
2. A county-wide sales comparison for 75 to 85 grade homes indicates that the subject is valued above the median sales price of \$55,000.
3. There is insufficient data within the market area to perform a sales study. A study of homes with similar construction and quality class indicates that the subject property is slightly over the median price per sq ft of \$43 at a current value of \$46 per sq ft.
4. 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.
5. The subject's fair market land value is uniform with surrounding parcels. Land values were accepted by the BOA during the January 20, 2021 meeting.

**Recommendation:** Suggesting that the Board of Assessor's make no changes and the current fair market value remain at \$62,576 for tax year 2022.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Pat Bell**

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

**d. Map & Parcel: 50-57 Acct #461**

**Owner Name: Aladdin MFG Corp (Mohawk)**

**Tax Year: 2022**

**Property Owner's Contention: Chattooga County Assessor**

**Asserted Value: \$2,366,271**

**Determination:**

1. The subject property is personal property located at 280 John Bankson Dr, Summerville with a machinery and equipment value of \$3,283,469; a taxable inventory value of \$96,918 and a Freeport inventory value of \$20,710,945 for a total fair market value of \$24,091,332 for tax year 2022.

To address the property owner's asserted value, a review and comparison was conducted as follows:

1. All industrial accounts with Freeport inventory are all processed the same every year.
  - a. The returns are submitted by the owners January 1-April 1.
  - b. The forms included a schedule A with state mandated conversion factors for depreciation on furniture, fixtures, machinery and equipment values.
  - c. Additions and disposals are applied according to what the owner reports after being checked by the asset listing the owner provides with their reporting form.
2. The subject's equipment reported by them indicates a value of \$3,092,977; they previously reported 2019 group 2 assets at \$302,920 with no indication this year of that being a disposal, however is not included on their schedule A reporting form.
  - a. The value in question remains on the record using the original cost figures from the prior year's totals and adjusted in accordance with O.C.G.A. § 48-5-269 per the State Revenue Commissioner.
  - b. There is also an error detected in idle equipment added for 2021 records and not detailed as remaining or removed in the 2022 reporting form schedules. Noted in their file: this equipment is to be checked with taxpayer's agent 4/11/2022.

- c. The total for machinery and equipment including idle equipment values without corrections is \$3,283,469; excluding the idle equipment in question, the corrected total is \$3,187,756.
  - d. The Board of Assessors approved the equipment that is being reported as idle and/or scrap to include the obsolescence in accordance with State guidelines after receiving APM guidance for verification from the Department of Revenue personal property representative.
3. The total inventory value \$20,807,863 is included in the assessment value; the Freeport exemption is calculated on the tax bill giving them 100% Freeport exemption on the remainder of their inventory valued at \$20,710,944 approved by the Board of Assessor's May 11, 2022.
  4. The values indicated by the property owner from the 2022 reporting form schedules total \$23,998,990; they requested a return value of \$17,000,000 for tax year 2022; they are now appealing with an asserted value of \$2,366,271.

**Recommendation:** Suggesting the Board of Assessor's approve the idle equipment correction and the total fair market value of \$23,995,619 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**e. Map & Parcel: P02-34**

**Owner Name:** NORTON, VAUGHN GLENDA G

**Tax Year:** 2022

**Property Owner's Contention:** Revaluated 2020, no major additions or renovations

**Asserted Value:** \$80,026

**Determination:**

1. The subject property is .76 acres located at 571 Back Penn Rd, Summerville with an improvement of \$91,080, land value of \$2,736 and an accessory value of \$3,598 for a total fair market value of \$97,414 for tax year 2022.
2. To address the property owner's concern a market area comparison study and review of the property was conducted.
3. The subject's land and accessory values remained the same; the main house value increased from \$39 per sq. ft. in 2021 to \$48 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.

**The property was visited July 29, 2022 to review for the 2022 appeal observed as follows:**

- The roof currently recorded as a gable roof was observed to be a hip roof shape, there was no floor construction listed; this will be updated.
- The currently recorded 80 physical does not reflect the accurate condition observed to be an average condition 85 physical.
- There were minor descriptive changes for a carport with floor observed to be an open porch and the grades and physical conditions recorded were updated in accordance with the current guidelines adopted by the Board of Assessors June 9, 2021.

**Market area study and county-wide sales study:**

1. Sales within the same market district with similar year built, grade and physical condition and on small acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$68; the subject's is \$48 per sq. ft.

2. According to the sales study, the subject is actually below market; the physical condition being lower than the comparables is an indicator of the difference.
3. The land values are to reflect market sales and are based on road frontage and access to the property, soil type and desirability.
4. The subject's land value is within range of comparables below the median sales price per acre of \$5,378.

**Recommendation:** Suggesting that the Board of Assessor's approve corrections and updates for 2023 leaving the total fair market value at \$91,080 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

**f. Map & Parcel: 49-90**

**Owner Name:** NORTON, VAUGHN GLENDA G

**Tax Year:** 2022

**Property Owner's Contention:** Principal home for 35 years both retired seniors, no new additions

**Asserted Value:** \$176,032

**Determination:**

1. The subject property is 1 acre located at 149 Sunset Dr, Summerville with an improvement value for two improvements of \$231,868, land value of \$5,850 and an accessory value of \$5,159 for a total fair market value of \$242,877 for tax year 2022.
2. To address the property owner's concern a market area comparison study and review of the property was conducted.
3. The subject's land and accessory values remained the same; the main house value increased from \$52 per sq. ft. in 2021 to \$73 per sq. ft. and the second building a ½ story over garage as living quarters increased from \$58 per sq. ft. to \$81 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.

**The property was visited July 29, 2022 to review for the 2022 appeal observed as follows:**

- The main house is currently recorded at a 110 grade considered above average with a 99 physical condition; it was observed with some depreciation for a physical of 95.
- The deck landing patio is now an open porch
- The second improvement is recorded at an 80 grade average with a 99 physical condition and was observed as 95 physical for depreciation.
- The construction grade of the second building was adjusted in prior records indicating living space or office space above a garage; however, the improvement is classified as a house regardless if the garage is attached to the side or beneath the living quarters comparable to 100 grade construction.
- There were minor corrections to the implement sheds dimensions and description

**Market area study and county-wide sales study:**

1. Sales within the same market district with similar year built, grade and physical condition and on small acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$84; the subject's main house is \$73 per sq. ft.
  - The market data is unavailable for a sales comparison for the 80 grade improvement listed as building 2; only one sale is closely related in year built and is 80 grade with 84 physical condition; this sale is \$86 per sq. ft. and the subject is \$81.

2. 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.
3. The land values are to reflect market sales and are based on road frontage and access to the property, soil type and desirability.
4. The subject's land value is already reflecting the land values indicated for current market.

**Recommendation:** Suggesting that the Board of Assessor's approve corrections and updates for 2023 leaving the total fair market value at \$242,877 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**g. Map & Parcel:** S42-47

**Owner Name:** PALMOUR KIM KAY, ALBERT

**Tax Year:** 2022

**Property Owner's Contention:** No owner comments

**Asserted Value:** \$250,000

**Determination:**

1. The subject property is 9.18 acres located at 501 Farrar Drive, Summerville with an improvement value of \$163,229, land value of \$30,222 and accessory value of \$92,549 for a total fair market value of \$286,000 for tax year 2022.
2. To address the property owner's concern an on-site review of the property was conducted.
3. The subject's land value decreased; the accessory value increased due to corrections and house value increased from \$38.76 per sq. ft in 2021 to \$46.61 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 July 28, 2022 to review for any updates and process the 2022 appeal; the following changes were observed as follows:
  - The improvement is currently recorded as 120 construction grade and was observed to be a 130 and a physical better than the 74 currently on record, according to standard APM guidelines.
  - There was previously an error of a functional obsolescence on record for the in-ground pool causing an increase in value; this was corrected prior to the county-wide increase being applied.

**Market Area/Sales Analysis:**

1. Pulled from county-wide sales comparable to the subject there's one sale in similar market district with similar year built and grade that indicates a price per sq. ft. of \$65, the county wide sales included with similar year built and grade indicate a median sales price per sq. ft. of \$92; the subject is \$47 per sq. ft.
2. Just comparing the 120 construction grades like the subject is currently recorded the median comparable sales price per sq. ft. is \$65; indicating the subject is not only below the median but the entire range of sales.
3. The comparison study indicates that the subject property is most likely out of line with sales below the ratio standard 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 at \$3,392 is reflecting the land values indicated for current market and is within range of sales below the median of \$5,609.



**Recommendation:** Suggesting that the Board of Assessor's approve the current fair market value remain at \$289,292 for tax year 2022 and approve updates to the construction grade for 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** Pat Bell

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

**h. Map & Parcel: S27-109**

**Owner Name:** Shipman, Donna

**Tax Year:** 2022

**Property Owner's Contention:** The property needs extensive work done to outside and inside

**Asserted Value:** \$25,000-\$45,000

**Determination:**

1. The subject property is .53 acres located at 57 University Street, Summerville with an improvement value of \$73,834, an accessory value \$2,083 and a land value of \$4,823 for a total fair market value of \$80,740 for tax year 2022.

2. To address the property owner's concern, an on-site review of the property was conducted.

3. The subject's land value remained the same; the accessory value increased from \$1,176 in 2021 to \$2,083 and the house value increased from \$11 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.

- This property was visited to be processed as an observed condition review.

4. The property was visited August 2, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- Fascia, soffit, siding, and window sills showed signs of rot and damage
- Large cracks and shifting/sagging in several areas of the foundation
- Ceilings in several rooms have collapsed from water damage showing signs of mold
- The house is at the bare minimum livable condition.
- The property owner has a 35 senior exemption and does not pay any taxes for it

**Recommendation:** Suggesting that the Board of Assessor's decrease the value of the house to \$55,100, leaving the value of the land and the accessory the same, for a total fair market value of \$62,006 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

**i. Map & Parcel: 39D-35**

**Owner Name:** Stephens, James

**Tax Year:** 2022

**Property Owner's Contention:** Comparing others values is excessive

**Asserted Value:** \$45,702

**Determination:**

1. The subject property is .62 acres located at 2040 Highway 114, Summerville with an improvement value of \$60,140, a land value of \$3,435, and an accessory value of \$3,267 for a total fair market value of \$66,842 for tax year 2022.
2. To address the property owner's concern that comparing others value is excessive, a county-wide sales comparison study of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased from \$37 per sq. ft. in 2021 to \$53 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 26, 2022 to review for any updates; the following changes were observed:
  - The interior walls and ceiling were recorded as sheetrock and were corrected to paneling and plaster respectively.
  - The house is recorded as one story no attic and was observed as one story finished attic. This change should be updated for tax year 2023.

**County-wide sales study:**

1. Six sales within the same market district with similar year built, grade and physical condition and 1 acre or less tracts in the sales comparison indicate a median sales price per sq. ft. of \$49; the subject is \$53 per sq. ft.
2. With not enough data available for a sales comparison of 95 grade homes like the subject, a sales comparison of 90 and 100 grade homes was used.
3. A county-wide sales comparison for 90 and 100 grade homes with one acre or less like the subject indicates the subject falls within range just above the sales median of \$66,000; the subjects total fair market value is \$66,842.
4. The county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
5. The subject's accessory values are uniform with similar accessories across the county determined by base prices per sq. ft.
6. The subject's land value of \$3,435 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 updates for tax year 2023 and maintain the current fair market value at \$66,842 for tax year 2022

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Pat Bell**

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

**j. Map & Parcel: 55B-9**

**Owner Name: WATSON, FRANCES**

**Tax Year: 2022**

**Property Owner's Contention: Foundation sinking, floors need redone**

**Asserted Value: \$25,000**

**Determination:**

1. The subject property is 1.55 acres located at 957 Welcome Hill Rd, Trion with an improvement value of \$93,296, land value of \$6,039 and an accessory value of \$8,157 for a total fair market value of \$107,492 for tax year 2022.

2. To address the property owner's concern, a comparison study and review of the property was conducted.

3. The subject's land value decreased, the accessory values remained the same; the house value increased from \$27 per sq. ft. in 2021 to \$38 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 1, 2022 for interior inspection and processed as an observed condition review with the following findings:

- Rotting at the door jam, soft floors throughout main living area and water spots on ceiling
- The walls are bowing and separating from each other and the ceiling in one bedroom
- Observed the foundation sinking and the roof bowing inward and wavy
- The house is currently recorded as 85 grade construction observed to be accurate, however; with average condition of 82 and was observed to be fair with an approximate 65 physical condition in accordance with standard APM guidelines.
- There is a storage building and a utility building on record; the utility building recorded at an 80 grade was observed to be a 70; the condition is accurately recorded on both accessories

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

5. The subject's land value is already reflecting the land values indicated for current market.

**Recommendation:** Suggesting that the Board of Assessor's approve the decrease in physical condition for the house and the grade change on the utility building for a total fair market value at \$88,003 for tax year 2022.

**Reviewer:** Wanda Brown & Marty Corbitt

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**k. Owner: Curry, Kellie C. & Curry, Michael E.**

**Tax Year: 2022**

**Map/ Parcel: 53-28**

**Owner's Contention: See attached letter.**

**Owners asserted value: \$127,400**

**Determination:**

1. The subject property is 85.56 acres located at 1111 Henderson Circle with an improvement value of \$78,384, land value of \$192,938, and no accessory value for a total fair market value of \$271,322 for appraisal year 2022.

2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$49 per sq. ft. in 2021 to \$68 per sq. ft. in 2022 due to the county-wide increase in property values.

3. The land was increased from \$71,613 to \$192,938 due to a re-evaluation of rural land based on sales. However, the subject was placed under a conservation use covenant in 2018. The value of the covenant for appraisal year 2022 is \$44,580. This is an exemption of \$143,848.

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 August 1, 2022 to review and process the 2022 appeal.

**Neighborhood sales and county-wide sales study:**

1. A market area sales study found properties within same market district with grade and physical condition for comparison. These sales indicate a median sales price per sq. ft. of \$72. The subject is below this at \$68 per sq. ft.
2. A county-wide sales study for 105 grade homes indicates the median sales price is \$119,450 with 0.52 acres of land. The subject's total fair market value is above the median sales price at \$271,322 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 no changes for AY 2022.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**l. Owner:** Hurley, Fay & Hurley, Sue

**Tax Year:** 2022

**Map/ Parcel:** 50-101

**Owner's Contention:** Swamp property. Flood zone. High power line & gas line through property.

**Owners asserted value:** \$30,240

**Determination:**

1. The subject property is 30.24 acres located off of Highway 27 with no improvement or accessory value and a land value of \$69,549 for a total fair market value of \$69,549 for appraisal year 2022.
2. The subject's accessory and improvement values were unchanged for AY2022. The land was increased from \$30,240 to \$69,549 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 as it is entirely in the flood zone and is often submerged under water.

**Recommendation:** I recommend that the Board of Assessors accept the owner's asserted value of \$30,240, the value for previous years when the parcel was being valued according to accessibility and desirability tables.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** Four voted yes, one voted no

**m. Owner:** Hurley, Fay & Hurley, Sue

**Tax Year:** 2022

**Map/ Parcel:** 50-101-A

**Owner's Contention:** Swamp property. Flood zone. High power line & gas line through property.

**Owners asserted value:** \$18,760

**Determination:**

1. The subject property is 18.76 acres located off of Highway 27 with no improvement or accessory value and a land value of \$42,976 for a total fair market value of \$42,976 for appraisal year 2022.
2. The subject's accessory and improvement values were unchanged for AY2022. The land was increased from \$18,760 to \$42,976 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 82% of this parcel is in the flood zone and is often submerged under water.

**Recommendation:** I recommend that the Board of Assessors accept the owner's asserted value of \$18,760, the value for previous years when the parcel was being valued according to accessibility and desirability tables.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** Four voted yes, one voted no

**n. Owner:** Hurley, William & Parker, David

**Tax Year:** 2022

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

**Owner's Contention:** Can't sell. Lot is low with runoff from the subdivision running through the lot. Been for sale for over 20 years. No offers.

**Owners asserted value:** \$10,000

**Determination:**

1. The subject property is 0.77 acres located in Magnolia Ridge with no improvement or accessory value and a land value of \$15,000 for a total fair market value of \$15,000 for appraisal year 2022.
2. The subject's improvement, accessory, and land values were unchanged for AY2022.

**Neighborhood sales and county-wide sales study:**

1. A market area sales study found comparable properties within same market district with comparable features and proximity to amenities.
2. A number of lots in the Sunshine Acres subdivision have been sold for around \$10,000 per acre.
3. The median fair market value for lots sold in comparable subdivisions is \$9,000.
3. The market area comparison study indicates that the subject property is currently valued above the market.

**Recommendation:** I recommend that the Board of Assessors accepts the owner's asserted value of \$10,000 for AY2022.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**o. Owner: Hurley, William & Parker, David**  
**Tax Year: 2022**  
**Map/ Parcel: 50C-28A-L19**

**Owner's Contention: Can't sell. Been for sale for over 20 years. Terrain too steep. No offers.**  
**Owners asserted value: \$10,000**

**Determination:**

1. The subject property is 0.77 acres located in Magnolia Ridge with no improvement or accessory value and a land value of \$15,000 for a total fair market value of \$15,000 for appraisal year 2022.
2. The subject's improvement, accessory, and land values were unchanged for AY2022.

**Neighborhood sales and county-wide sales study:**

1. A market area sales study found comparable properties within same market district with comparable features and proximity to amenities.
2. A number of lots in the Sunshine Acres subdivision have been sold for around \$10,000 per acre.
3. The median fair market value for lots sold in comparable subdivisions is \$9,000.
3. The market area comparison study indicates that the subject property is currently valued above the market.

**Recommendation:** I recommend that the Board of Assessors accepts the owner's asserted value of \$10,000 for AY2022.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**p. Owner: Stephens, Barbara S.**  
**Tax Year: 2022**  
**Map/ Parcel: 6-9**

**Owner's Contention: See attached letter.**  
**Owners asserted value: \$250,000**

**Determination:**

1. The subject property is 115 acres located at 2878 Stateline Road with an improvement value of \$86,567, land value of \$268,157, and an accessory value of \$810 for a total fair market value of \$355,534 for appraisal year 2022.
2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$42 per sq. ft. in 2021 to \$59 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The land was increased from \$111,788 to \$268,157 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 \$83,074. This is an exemption of \$180,135.
3. The property was visited August 1, 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 same market district with similar grade and physical condition for comparison. These sales indicate a median sales price per sq. ft. of \$73. The subject is below this at \$59 per sq. ft.
2. A county-wide sales study for 90 grade homes indicates the median is \$47,000 with 0.30 acres of land. The subject's total fair market value is above the median sales price at \$355,534 but the subject has significantly more acreage than the median 90 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 adjustments to the physical depreciation and sketch reflect the actual condition of the home for AY 2022. This would decrease the improvement value to \$82,207, a difference of \$4,360. The quality class should be adjusted and the basement should be recorded for AY2023. I further recommend no changes to the accessory and land values for AY 2022. The total FMV for 2022 would be \$351,174.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**q. Owner:** Wright, Phillip

**Tax Year:** 2022

**Map/ Parcel:** 15-75

**Owner's Contention:** This property is under the covenant which restricts a max of 3% per year of property value increase. Over 45% this year.

**Owners asserted value:** \$144,000

**Determination:**

1. The subject property is 33.99 acres located at 1125 Blowing Springs Road with an improvement value of \$129,469, land value of \$78,041, and no accessory value for a total fair market value of \$207,510 for appraisal year 2022.
2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$55 per sq. ft. in 2021 to \$77 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The land value was increased from \$52,702 to \$129,469 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 2016. The value of the covenant for appraisal year 2022 is \$27,314. This is an exemption of \$45,779.
4. The owner's contention that a conservation use covenant restricts a maximum value increase of 3% per year is correct. 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. Per D.O.R. Rule 560-11-6-.03(a), "Property that otherwise qualifies for current use valuation as bona fide agricultural property shall exclude the entire value of any residence and its underlying property."
6. The property owner denied access for a review to process the 2022 appeal. Based on historical photography, the quality class should be adjusted for accuracy for the 2023 appraisal year.

**Neighborhood sales and county-wide sales study:**

1. A market area sales study found properties within same market district with grade and physical condition for comparison. These sales indicate a median sales price per sq. ft. of \$74. The subject is above this at \$77 per sq. ft. However, the subject has an 896 sq. ft. unfinished basement; none of the market sales had a basement of any size or finish.
2. A county-wide sales study for 100 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 \$207,510 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 no changes for 2022 and quality class adjustments for 2023.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: Four voted yes, one abstained**

**r. 2022 Timber Land Appeals – Bulk #3**

**Owner: Multiple**

**Tax Year: 2022**

**Map/ Parcel: Multiple**

**Determination:**

1. We have received multiple appeals of land in response to the rural land re-evaluation. This re-evaluation was based on land market sales and was approved by the BOA.
2. Rural land is currently valued as small and large acreage tracts by open acreage and wooded acreage. The small acre break point is 16.99 acres. Small acreage open land is valued at \$4,128 per acre. Small acreage wooded land is valued at \$3,038 per acre. Large acreage open land is valued at \$2,474 per acre. Large acreage wooded land is valued at \$2,255 per acre.
3. These properties have had no changes other than the re-evaluation.

**2022 LARGE ACREAGE LAND APPEALS - NO CHANGE**

PARCEL	OWNER	ACRES	ASSERTED	2021 VALUE	2022 VALUE	CUVA	\$/ACRE
41-71	HUBBLE TIMBER LLC	36.00	\$36,000	\$79,794	\$81,180	NO	\$2,255
44-26	SALMON TIMBERLAND LLC	813.06	\$800,000	\$1,105,993	\$1,833,450	NO	\$2,255
33-2-C	SALMON TIMBERLAND LLC	436.21	\$435,000	\$322,735	\$983,654	NO	\$2,255
81-33-L06	HENRY B FAYE	95.13	\$42,489	\$39,709	\$214,518	NO	\$2,255
65-46	HYADUCK DOROTHY	75.00	\$127,270	\$127,720	\$169,125	YES	\$2,255

**2022 SMALL ACREAGE LAND APPEALS - NO CHANGE**

PARCEL	OWNER	ACRES	ASSERTED	2021 VALUE	2022 VALUE	CUVA	\$/ACRE
46-19-T25	SALMON TIMBERLAND LLC	3.97	\$4,000	\$12,794	\$12,794	NO	\$3,223

**Recommendation:** I recommend no changes for the above appeals for appraisal year 2022. This will maintain uniformity and fairness to all property owners. I further recommend that these appeals be approved in bulk.

**Reviewer:** Tyler Chastain



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

**s. Owner: Lake Wanda Reita Apts**  
**Map/ Parcel: 49A-41**  
**Tax Year: 2022**

**Owners Asserted Value: \$542,000**

**Owners Contention:** The 2022 fair market value is \$627,033. This is an increase from 2021 value of \$484,000 (2019 BOE decision). However, given the attached information, we believe a fair market value for the property is **\$542,000**.

**Appraisers Notes:** Property is located at 46 Maplewood Dr. with 3.98 acres and 40 rental units. The property has a land value of \$19,900, accessory value of \$17,839, and an improvement value of \$589,294 for a total FMV of \$627,033. Property was under a three-year lock due to 2019 appeal to the Board of Equalization. Lock was removed for 2022.

Lake Wanda Reita apartments were built in 1983 according to records and the property has not sold. A comparable sale can be used if income documentation is available. **We do not have any income comparables.**

**Per O.C.G.A. 48-5-2(3)** Fair market value of property means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. **The income approach, if data is available, shall be considered in determining the fair market value of income-producing property.** If actual income and expense data are voluntarily supplied by the property owner, such data shall be considered in such determination.

**Rule 560-11-10.09** Real Property Appraisal

(1) Real property - Introduction. The appraisal staff shall follow the provisions of this Rule when performing their appraisals of real property. Irrespective of the valuation approach used, the result of any appraisal of real property by the appraisal staff shall conform to the definition of fair market value.

General valuation procedures: **The appraisal staff shall consider the sales comparison, cost, and income approaches in the appraisal of real property. The degree of dependence on any one approach will change** with the availability of reliable data and type of property being appraised. The appraisal staff may express the final fair market value estimate to the Board of Tax Assessors in numbers that are rounded to the nearest hundred dollars.

**Determination:**

**Income approach:**

1. Please see value analysis provided with the appeal.

### **Value Analysis:**

The 2022 Fair Market Value is \$627,033. This is an increase from the 2021 value of \$484,900 (2019 BOE decision). However, given the attached information, we believe a fair value for the property is \$542,000.

### **Value Analysis Breakdown:**

- **Section A:** 2018 Rent Roll. The vacancy at the time was 12.5%.
- **Section B:** 2020 Rent Roll. The vacancy at the time was 12.5%. As you can see the property's vacancy has remained consistent over the past few years.
- **Section C:** 2022 Rent Roll. The vacancy has increased to 17.5%.
- **Section D:** Income Analysis based on Actual Income. Please note I derived the cap rate from CoStar's Market Report. On page 20, you will find the overall market cap rate for the area at 6.8%. I added in the Effective Tax Rate of 1.065%. The indicated value is \$308,800.
- **Section E:** Pro Forma. I believe the income value is too low for the property. Therefore, I worked up a pro forma. Please note the following:
  - **Market rent** – Used the "Note Rate" for each unit type.
  - **Vacancy and Credit Loss** – Current vacancy is 17.5%. However, I capped it at 12.5% which is consistent with the history of the property over the past few years.
  - **Expenses** – Current expenses per unit is \$4,343 per unit. I capped it at \$4,200 per unit.
  - **Cap Rate** – Used the same cap rate as the Income Analysis (Section D).
  - **Indicated value is \$542,000.**

2. Income documentation was submitted with a cap rate of 6.87% and an effective tax rate of 1.065 for a total cap of 7.87%. The cap rate used would give the property a value of \$308,824. As they indicated above, they believe the value is too low for the property. The Cap rate could not be determined due to no available sales and inconsistency information provided

### **Market approach:**

1. Lake Wanda Reita, Maplewood, Devonwood, Silverleaf, and Goldleaf apartments all have a price per sq. ft of \$16.59. Low-income properties were considered in the evaluation.
2. Three of most recent sales show a median price per sq ft of \$21.67.
3. Subject property is below the median price per sq. ft. based on sales data at \$16.59.
4. During a field inspection based on observed condition, it was determined the physical condition of the property has decreased since last visit. Roof shows some deterioration and loose shingles, siding shows beginning signs of rotting, and sidewalk was adjusted based on age and condition.

**Recommendation:** Since valuation could not be determined using the income approach, I recommend using the market approach. After adjustments, the land would remain at \$19,900, the commercial improvements decrease to \$549,560, and the accessory improvements decrease to \$15,783 for a total FMV of **\$585,243**. An overall decrease of **\$41,790** for 2022.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**t. Owner: Chad Green**  
**Map/ Parcel: M01-12**  
**Tax Year: 2022**

**Owners Returned Value:** \$2,600 (land only)

**Owners Contention:** House was torn down in May of 2021. No standing structure on property.

**Appraiser Notes:** Property is located at 78 Seventh Avenue in Menlo with a Land value of \$2,600, Improvement value of \$46,593, and an accessory value of \$386 for a total value of \$49,579.

**Determination:** After a review of the property by Nick Henson on July 21, 2022, it was determined that no structures remain on the property (see photo in file).

**Recommendation:** I recommend removing all structures from our records for tax year 2022 and forward. This will decrease the property by \$46,979 for a remaining total FMV of \$2,600.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**VIII: MISC ITEMS**

**a. Digest forms**

BOA acknowledged and Doug Wilson, Chairman signed.

**b. Appeal waivers**

BOA acknowledged and Doug Wilson, Chairman signed.

**c. Covenant penalty breach**

Nancy Edgeman discussed and BOA acknowledged.

**Nancy Edgeman provided an update on the digest and we are ahead of schedule.**

**Meeting Adjourned at 10:10 am.**

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County  
Board of Assessors Meeting  
August 3, 2022