

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 21, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – **Absent**
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 September 14, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

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

Total 2022 Real & Personal Certified to Board of Equalization – 105

Withdrawn - 12

Cases Settled – 35

Hearings Scheduled – 14

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: 164

Pending appeals: 26

Closed: 164

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

BOA acknowledged

VI: APPEALS

a. Map & Parcel: 83A-1

Owner Name: Janice Plunkett Sparks

Tax Year: 2022

Asserted Value: \$202,415.40 (10% increase)

Owner's Contention: No Comments

Appraisers Notes: Property is located at 177 East Armuchee Rd with 18.77 acres. The property has a land value of \$45,127, accessory value of \$53,198, and an improvement value of \$176,887, for a total FMV of \$275,212.

Determination:

1. The subject property was visited on September 28, 2021 for regular review.
2. There are two houses on the property.
 - a. The grade of house #1 increased from 100 to 115 and the physical condition increased from .67 to .86.
 - b. The grade of house #2 increased from 70 to 85 grades and the physical increased from .65 to .76. After reviewing the property and consulting with other appraisers it is my opinion the grade should be set at 80 and the physical condition set at .70 due to the condition of the house.
 - c. Both properties increased due to the overall countywide increase.

Sales Comparison Study

Sales Study with 115 grade homes indicates a median price per square ft of \$81.42. The subject property is below the median sales at \$67.88. Twenty one sales were used in study (see study in file).

Sales Study with 80 grade homes indicates a median price per sq ft of \$42.26. The subject property is below the median sales price at \$34.51. Seven sales were used in the study (see study in file).

Recommendations: I recommend adjusting the grade and physical of house #2. The changes would decrease the total FMV from \$275,212 to \$268,925 for a decrease of \$6,587.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Owner: Henderson, JC & Henderson, Kathy D

Tax Year: 2022

Map/ Parcel: 46-21

Owner's Contention: Seems too high when properties around me did not go up as much.

Owners asserted value: No asserted value.

Determination:

1. The subject property is 45.67 acres located at 878 Center Post Road with a land value of \$103,947, an accessory value of \$40,814, and an improvement value of \$237,621 for a total fair market value of \$382,382 for appraisal year 2022.
2. The subject's accessory value increased from \$23,233 to \$40,814 for AY2022. The residential improvement value increased from \$54 per sq. ft. in 2021 to \$70 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The land value increased from \$51,089 to \$103,947 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 2020. The value of the covenant for appraisal year 2022 is \$24,943. This is an exemption of \$74,056.
3. The property was visited September 16, 2022 to review and process the 2022 appeal. Corrections for accuracy should be made to the quality class of the home.

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 \$81. The subject is below this at \$70 per sq. ft.
2. A county-wide sales study for 110 grade homes indicates the median sales price is \$125,000 with 0.45 acres of land. The subject's total fair market value is above the median sales price at \$382,382 but the subject has significantly more acreage than the median 110 grade sale.
3. The market area comparison study indicates that the subject property is in line with fair market value and reasonably uniform as required by Georgia law.

Recommendation: I recommend no changes for AY 2022. The total fair market value for should be set at \$382,382 for AY 2022. I further recommend updating the quality class for AY 2023.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

c. Owner: J.P. Smith Lumber Company

Tax Year: 2022

Map/ Parcel: 16-57

Owner's Contention: N/A

Owners asserted value: \$1,400,000

Determination:

1. The subject property is 85.41 acres located at 6255 Highway 48 with a land value of \$203,495, an accessory value of \$288,845, and an improvement value of \$1,731,887 for a total fair market value of \$2,224,227 for appraisal year 2022.
2. The subject's accessory value decreased from \$326,698 to \$288,845 for AY2022.
3. There are eight commercial/industrial improvements on the property.
 - a. The value of improvement 1 decreased from \$49 per sq. ft. in 2021 to \$24 per sq. ft. in 2022.
 - b. The value of improvement 2 increased from \$10 per sq. ft. in 2021 to \$21 per sq. ft. in 2022. In 2021 this improvement was listed as an accessory.
 - c. Improvement 3 is a new construction added to the record for 2022 at \$26 per sq. ft.
 - d. The value of improvement 4 increased from \$15 per sq. ft. in 2021 to \$20 per sq. ft. in 2022.
 - e. Improvement 5 is a new construction added to the record for 2022 at \$19 per sq. ft.
 - f. The value of improvement 6 increased from \$3 per sq. ft. in 2021 to \$18 per sq. ft. in 2022. In 2021 this improvement was listed as an accessory.
 - g. Improvement 7 was added to the record for 2022.
 - h. The value of improvement 8 increased from \$6 per sq. ft. in 2021 to \$19 per sq. ft. in 2022. In 2021 this improvement was listed as an accessory.
4. The subject's land value increase from \$180,885 to \$203,495 for AY2022 due to a re-evaluation of rural land based on a land market sales study.
5. The property was visited September 14, 2021 for review. Corrections for accuracy were made to the improvements and accessories during the review.
6. Improvement 7 should be reclassified as accessory structures for 2022. This would decrease the improvement value by \$19,471 but increase the accessory value by \$12,174, a net decrease to the FMV of \$7,297. The physical condition of improvement 2 should also be corrected to reflect the actual condition of the structure.

Commercial sales study:

1. A commercial sales study found improvements for comparison.
 - a. Comparable sales for improvement 1 indicate a median sales price per sq. ft. of \$27. The subject is below this at \$24 per sq. ft.
 - b. Comparable sales for improvement 2 indicate a median sales price per sq. ft. of \$19. The subject is above this at \$21 per sq. ft.
 - c. Comparable sales for improvement 3 indicate a median sales price per sq. ft. of \$21. The subject is above this at \$26 per sq. ft.
 - d. Comparable sales for improvement 4 indicate a median sales price per sq. ft. of \$21. The subject is below this at \$20 per sq. ft.
 - e. Comparable sales for improvement 5 indicate a median sales price per sq. ft. of \$21. The subject is below this at \$19 per sq. ft.
 - f. Comparable sales for improvement 6 indicate a median sales price per sq. ft. of \$21. The subject is below this at \$18 per sq. ft.
 - g. Comparable sales for improvement 8 indicate a median sales price per sq. ft. of \$21. The subject is below this at \$19 per sq. ft.
2. A county-wide sales study for commercial and industrial properties indicates that the median commercial sales price is \$150,000 with 0.58 acres. The subject is above this but also has significantly more acreage and a higher number of improvements than the median commercial sale in Chattooga County.
3. The commercial sales study indicates that the subject property is in line with fair market value and reasonably uniform as required by Georgia State law.

Recommendation: I recommend the above changes for AY 2022. This would decrease the improvement value by \$33,078 and increase the accessory value by \$12,174 for a total fair market value of \$2,203,323, a net decrease of \$20,904 for AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

d. Owner: Rogers, David Dwayne

Tax Year: 2022

Map/ Parcel: 21-63

Owner's Contention: House was built in the 70's. No upgrades. No HVAC.

Owners asserted value: \$29,500

Determination:

1. The subject property is 0.53 acres located at 4631 Back Valley Road with a land value of \$2,188, an accessory value of \$876, and an improvement value of \$76,364 for a total fair market value of \$79,428 for appraisal year 2022.

2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$38 per sq. ft. in 2021 to \$53 per sq. ft. in 2022 due to the county-wide increase in property values. The land was increased from \$1,543 to \$2,188 due to a re-evaluation of rural land based on a land market sales study.

3. The property was visited September 14, 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 \$65. The subject is below this at \$53 per sq. ft.

2. A county-wide sales study for 100 grade homes indicates the median sales price is \$90,000 with 0.41 acres of land. The subject's total fair market value is below the median sales price at \$79,428.

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 a total fair market value of \$79,428 for AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

e. Map & Parcel: 64E-71

Owner Name: Barnett, Teresa

Tax Year: 2022

Property Owner's Contention: Floor falling in, roof is rotted. Needs lots of work, not livable.

Asserted Value: \$6,000

Determination:

1. The subject property is 1 acre located at 178 Hill Street, Summerville with an improvement value of \$61,125, an accessory value \$7,015 and a land value of \$2,080 for a total fair market value of \$70,220 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 decreased from \$7,841 in 2021 to \$7,015 and the house value increased from \$32 per sq. ft. in 2021 to \$51 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 September 1, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- Fascia, soffit, and siding were rotting with holes.
- Floors inside were soft, sagging and separating from the walls. There were gaps in the subfloor where a repair was attempted.
- All plumbing fixtures in the bathroom and kitchen were missing.
- The house is in overall poor condition and is not livable. The physical depreciation should be adjusted to accurately reflect its condition

Recommendation: Suggesting that the Board of Assessor's decrease the value of the house to \$35,265, leaving the value of the land and the accessory the same, for a total fair market value of \$41,360 for tax year 2022.

Reviewers: Marty Corbitt & Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

f. Map & Parcel: 58-36

Owner Name: Flener, Jeanne Marie

Tax Year: 2022

Property Owner's Contention: Termite damage, foundation issues. Back deck is rotten

Asserted Value: \$60,000

Determination:

1. The subject property is 8.9 acres located at 1685 Butler dairy Rd., Summerville with an improvement value of \$63,936, an accessory value \$1,694 and a land value of \$29,109 for a total fair market value of \$94,739 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 from \$60,777 to \$29,109 due to it being split from a larger tract; the accessory value decreased from \$3,375 to \$1,694 and the house value increased from \$19 per sq. ft. in 2021 to \$43 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 September 14, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- Several areas of the home are sagging and several soft spots are in the floor due to a sagging foundation. Areas of the roof are also sagging due to foundational settling.
- The physical depreciation should be adjusted to account for the major foundation problems.

Recommendation: Suggesting that the Board of Assessor's decrease the value of the house to \$55,145, for a total fair market value of \$85,948 for tax year 2022.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

g. Map & Parcel: S28-48

Owner Name: Moore, Austin and Marilyn

Tax Year: 2022

ON HOLD

Property Owner's Contention: Stay in uniform with neighbor (Cordle), home needs a lot of work inground pool is not functioning

Asserted Value: \$190,000

Determination:

1. The subject property is .67 acres located at 47 Allen St., Summerville with an improvement value of \$147,220, an accessory value of \$73,255 and a land value of \$4,879 for a total fair market value of \$225,354 for tax year 2022.
2. To address the property owner's concern, a neighborhood and county-wide sales study and a review of the property was conducted.
3. The subject's land value remained the same; the accessory value increased from \$44,384 to \$73,255 and the house value increased from \$28 per sq. ft. in 2021 to \$54 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 May 19, 2022 for regular review:
 - Corrections for accuracy and uniformity were made to the house and accessories
 - The correction made to the grade of the house was made in error. It should be changed to 110 in order to maintain uniformity with similar homes. This correction would lower the value of the home to \$49 per sq. ft.

Neighborhood sales and county-wide sales study:

1. Neighborhood sales and sales within same market district with similar grade and year built in the sales comparison indicate a median sales price per sq. ft. of \$64; the subject is \$54 per sq. ft.
2. A county-wide sales comparison of properties with 110 grade homes like the subject indicates the subject falls within range above the overall sales median of \$125,000; the subjects total fair market value is \$225,354. However, the subject has significantly more square footage and more accessory structures than most sales in the study.
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 \$4,879 reflects the current market land values approved by the Board of Assessors January 20, 2021

Recommendation: Suggesting that the Board of Assessor's decrease the value of the home \$134,980 for a total fair market value of \$213,114 for tax year 2022

Reviewers: Marty Corbitt & Wanda Brown

h. Map & Parcel: S28-50

Owner Name: Moore, Austin

Tax Year: 2022

ON HOLD

Property Owner's Contention: houses are small and valued way too high!

Asserted Value: \$77,717

Determination:

1. The subject property is .37 acres located at 170 Espy St., Summerville with an improvement value of \$77,016 an accessory value of \$16,552 and a land value of \$2,873 for a total fair market value of \$96,441 for tax year 2022.
2. To address the property owner's concern, a county-wide sales comparison study for each home was conducted.
3. The subject's land value remained the same and accessory values increased from \$15,422 to \$16,552; the value of the primary residence increased from \$32 per sq. ft. in 2021 to \$40 per sq. ft.; the value of the second house increased from \$32 per sq. ft. to \$45 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 subject property was visited April 25, 2022 for a regular review.
 - Corrections were made for accuracy and to maintain uniformity

County-wide sales study:

1. A county- wide sales comparison, for properties with 90 grade homes with similar physical condition and age as the primary residence, indicate a median sale price of \$47 per square foot; the subject is valued at \$40 per square foot.
2. A county-wide sales comparison for properties with 80 grade homes with similar physical condition and age as the second residence indicate a median sale price of \$39 per square foot; the subject is \$45 per square foot.
3. The 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 accessory values are uniform with similar structures throughout the county.
5. The subject's land value of \$2,873 reflects the current fair market land values approved by the Board of Assessors January 20, 2021.

Recommendation: Suggesting that the Board of Assessor's make no changes for tax year 2022.

Reviewers: Marty Corbitt & Wanda Brown

i. Map & Parcel: 32-13

Owner Name: Sanford, Barbara

Tax Year: 2022

Property Owner's Contention: Age of house, no central air/heat

Asserted Value: \$237,394

Determination:

1. The subject property is 15 acres located at 3045 Holland-Chattoogaville Rd., Lyerly with an improvement value of \$226,212, an accessory value of \$36,756 and a land value of \$50,638 for a total fair market value of \$313,606 for tax year 2022.
2. To address the property owner's concern, a county-wide sales comparison study was conducted.
3. The subject's accessory values increased from \$17,877 to \$36,756 and the land value increased from \$41,791 to \$50,638; the house value increased from \$51 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. 13 acres is under conservation use covenant for a CUVA value of \$34,315 for an exemption of \$16,323.
5. The property was visited September 7, 2021 for regular review. Corrections were made for accuracy and to maintain uniformity.

County-wide sales study:

1. A county-wide sales comparison study of properties with homes within the same quality class like the subject indicate a median price per square foot of \$102; the subject is \$92 per square foot.
2. The 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 subject's land value of \$50,638 reflects the current market land values approved by the Board of Assessors January 20, 2021
4. The subject's accessory values are uniform with similar accessory structures across the county.

Recommendation: Suggesting that the Board of Assessor's make no changes for tax year 2022.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

j. Map & Parcel: 48-37-A

Owner Name: Wofford, Patricia

Tax Year: 2022

Property Owner's Contention: House is not livable, has no working plumbing or bathrooms...

Paid \$52,500 which was more than it was worth. Only paid that because it's next to my home.

Asserted Value: \$50,000

Determination:

1. The subject property is 1.75 acres located at 184 Denson Rd., Summerville with an improvement value of \$118,657 and a land value of \$6,650 for a total fair market value of \$125,307 for tax year 2022.
2. To address the property owner's concern, a county-wide sales comparison study and review of the property was conducted.
3. The subject's land value remained the same; the house value increased from \$56 per sq. ft. in 2021 to \$70 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 September 29, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - The house was purchased May 24, 2021 but was not deemed a Bona Fide arms length transaction and does not qualify for the assessed value of the sales price per S.B. 346
 - The house is currently undergoing a complete renovation. It is unclear if the renovation was started prior to January 1, 2022
 - A .75 risk factor should be applied for the renovation in process

County-wide sales study:

1. A county-wide sales comparison of properties with homes of similar quality class and physical condition on parcels smaller than two acres in the comparison study indicate a median sales price of \$91,250 and a median price per sq. ft. of \$62; the subject is \$70 per sq. ft. The subject, however, has approximately 635 sq. ft. of finished basement while no homes in the study had any.
2. The 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 subject's land value of \$6,650 reflects the current market land values approved by the Board of Assessors January 20, 2021

Recommendation: Suggesting that the Board of Assessor's decrease the improvement value to \$88,993 for a total fair market value of \$95,643 for tax year 2022.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

k. Map & Parcel: S36-15

Owner Name: Wofford, Patricia

Tax Year: 2022

Property Owner's Contention: I paid \$15,000 for this. It has holes in the roof, etc. House is not livable as it is right now.

Asserted Value: \$15,000

Determination:

1. The subject property is .34 acres located at 105 Taylor Street, Summerville with an improvement value of \$27,540 and a land value of \$4,000 for a total fair market value of \$31,540.
2. The property was purchased by the current owners March 22, 2022 for \$15,000 and should receive that amount for assessment for tax year 2023 per S.B. 346.
3. The previous owners, WM Capital Partners 68, LLC, owned the property as of January 1, 2022 and received the assessment of the current fair market value.
4. The property was visited September 7, 2022. It was observed that the house was being renovated by the current owner. The condition of the house as of January 1, 2022 cannot be confirmed. The current value is based on previous review which took place November 1, 2018.

Recommendation: Suggesting the Board of Assessor's make no changes for tax year 2022.

Reviewers: Marty Corbitt & Nancy Edgeman

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

l. Map & Parcel: 56-66

Owner Name: ANDERSON, ROBERT & CYNTHIA

Tax Year: 2022

Property Owner's Contention: House is 35 years old and probably needs 60K spent on it. It is the same as it was when built. 20 percent is fine but 49 percent is too much.

Asserted Value: \$150,000

Determination:

1. The subject property is 4 acres located at 381 Pine St, Trion with an improvement value of \$163,766 land value of \$16,512 and an accessory value of \$4,362 for a total fair market value of \$184,640 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; accessory value increased; the house value increased from \$58 per sq. ft. in 2021 to \$88 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 4, 2022 to review for any updates for the 3 year review cycle; the following was observed:

- Two utility buildings were discovered on the property not previously recorded and added to records.
- No other updates were observed; any other increase or decrease in values was based on the county-wide sales analysis.

Market area and county-wide sales study:

1. County wide sales including two in the same market area with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$103; the subject is \$88 per sq. ft. within range at the lower end.

2. A county-wide sales comparison of properties with 120 grade homes like the subject indicates the subject falls within range above the median of \$179,746; the subjects total fair market value is \$184,640.

3. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability; county wide rural land values were accepted and approved the Board of Assessors January 20, 2021.

- The urban land is in the process of county wide revaluation by an outside appraisal company that specializes in this field for assessing property values.
- The subject's land value is \$4,128 per acre within range of comparables and meets the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remains at \$184,640 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

m. Map & Parcel: 7-7-A

Owner Name: MASSEY, CHARLES E

Tax Year: 2022

Property Owner's Contention: Dwelling not justifiable with improvement value

Asserted Value: House - \$116,000

Determination:

1. The subject property is 2 acres located at 606 Massey Rd, Menlo with an improvement value of \$145,659 and land value of \$6,621 for a total fair market value of \$152,280 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 due to the county wide market study; the house value increased from \$35 per sq. ft. in 2021 to \$49 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 30, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The improvement at 1500 sq. ft with a 1500 sq. ft finished basement is recorded as a 100 grade built in 1994 with a 94 physical which is accurate for the house
- The deck on the back and side needs to be replaced and is accounted for in the physical being 94.

Market area and county-wide sales study:

1. County wide and market area sales with similar grade and physical condition indicate a median sales price per sq. ft. of \$46; the subject is \$49 per sq. ft.
2. The price per sq. ft county wide 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.
 - The county wide land revaluation was based on land market sales and was approved by the Board of Assessors.
 - The subject's land value is \$3,311 per acre within range of comparables and below the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve the values remain as notified for a total fair market value at \$152,280 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

n. Map & Parcel: 16-3-A

Owner Name: MASSEY, CHARLES E

Tax Year: 2022

Property Owner's Contention: Accessory values and other. Could this be combined with Property ID number 15-71 for Ag covenant?

Asserted Value: \$296,000

Determination:

1. The subject property is 58.08 acres located at 1480 Old Highway 337, Menlo, under the conservation covenant with an improvement value of \$134,600 land value of \$143,690 and an accessory value of \$72,606 for a total fair market value of \$350,896 for tax year 2022.
 - The property owner purchased the property in 2019 for \$330,000.
2. To address the property owner's concern a comparison study and review of the property was conducted.
3. The subject's accessory value remained the same; the land value increased and the house value increased only \$479; however the price per sq. ft remained at \$75 per sq. ft. in 2022 based on the county wide sales analysis and not due to changes of the property itself.
4. The property was visited August 30, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - The improvement is recorded as 120 grade with a 99 physical; the 40x60 maintenance building recorded as 90 grade, 92 physical was observed to be a hay barn at 100 grade which will decrease this building's value.
 - No other buildings or grades were observed to need changes.
 - All the accessory values remained the same from 2021 to 2022.
 - The properties must be under the exact same owner names on both properties to be combined; these properties are under 2 different ownership titles.

Market area and county-wide sales study:

1. County-wide and similar market area sales with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$92; the subject is \$75 per sq. ft.

2. The comparison study indicates that the subject property is below range of sales in a similar market area and county-wide comparables; however since the subject's neighborhood is considered a different market area from like comparables would explain the subject's lower price per sq. ft.

3. There are no sales with 120 grade homes in this market area, therefore; the neighborhood comparables that were not sales were reviewed:

- The neighboring properties with similar grade homes are \$75 to \$95 per sq. ft.; the higher end comparable has an almost excellent physical condition and the subject's physical is lower indicating the subject is in line with comparables on the same street.

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

- The county wide land revaluation was based on land market sales and was approved by the Board of Assessors.

- The subject's land value is \$2,474 per acre within range of comparables and below the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve accessory building change for a total fair market value of approximately \$326,031 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS ITEMS

a. Personnel issues

Mr. Wilson entertained a motion at 9:28am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor. A motion was made to exit executive session at 9:30am by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

b. Superior Court appeals

Nancy Edgeman provided an update on the First National Bank and Regalado appeals. The BOA acknowledged.

c. Office equipment

Nancy Edgeman discussed ordering new office equipment to replace what was damaged by the flood.

d. Exempt property digest (real & personal)

Per O.C.G.A. 48-5-263(b) **Duties.** Each member of the county property appraisal staff shall:

(4) Prepare annual appraisals on all tax-exempt property in the county and submit the appraisals to the county board of tax assessors;

Recommendation: I am requesting approval for the Exempt property digest for tax year 2022.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: INVOICES

1. Parker Fibernet LLC – Inv# 1033820 / Amount \$512.50 / Due 10-5-2022

BOA approved to pay.

Meeting Adjourned at 9:50 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
September 21, 2022