

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
August 2, 2023

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman - Present
Betty Brady - Present
Jack Brewer - Present
Andrew Johnson - Present
Nancy Edgeman - Present
Crystal Brady - Present

Meeting was called to order at 9:00am

APPOINTMENTS: Jason Espy from the Summerville News joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 26, 2023
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

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 2023 Real & Personal Certified to Board of Equalization - 4
Withdrawn - 0
Cases Settled - 0
Hearings Scheduled - 0
Pending cases - 4
Superior Court - 0

We have one 2022 appeal pending Superior Court.

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

The office is taking appeals.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals: 28
Total appeals reviewed Board: 28
Pending appeals: 0
Closed: 28
Certified to the Board of Equalization: 2

2023 Real & Personal Appeals taken: 1048
Total appeals reviewed Board: 27
Pending appeals: 1021
Closed: 27

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.
Requesting BOA acknowledge

VI: APPEALS:

a. Map & Parcel: P07-62

Owner Name: Harrison, Gregory
Tax Year: 2023

**ON HOLD PENDING PRICE PER
SQUARE FOOT CORRECTION**

Asserted Value: \$35,000

Contention: Home is plain vinyl siding, no central heat and air. Lot is poorly drained. Needs re-wiring. House was built in 1952. No codes at this point.

Determination:

1. The subject property is .62 acres located at 287 Roberts Dr, Pennville; house value is \$66,900 land value is \$8,400; accessory value is \$3,030; for a total fair market value of \$78,330.
2. The property was recently reviewed in August 2022; the physical depreciation dropped from 80 in 2022 to 53 in 2023 indicating the physical condition being taken into consideration. There is no central heat/AC on record.
3. The year built on record was 1957; correcting it to 1952 made no value adjustment.
4. The subject at \$74.04 per sq. ft falls in line with sales comparables between \$66.19 per sq. ft and \$74.23 per sq. ft.; the subject falls at the high end of the median of 71.43 per sq. ft.
5. Taking into consideration the electrical re-wiring may indicate the subject should fall at the lower end of the range at approximately \$66.19.
 - a. Note: There are older properties selling in this range even with a poor physical condition.
 - b. There were no inside photos or estimates for electrical issues submitted.
6. The subject's value per acre is \$13,548, the sales median price per acre \$15,000.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$78,330 for tax year 2023.

Reviewer: Wanda Brown

b. Map & Parcel: 50-70

Owner Name: Hughes, James
Tax Year: 2023

Asserted Value: \$139,000

Contention: Tax about twice too high

Determination:

1. The subject property is 13.50 acres not under the agricultural covenant and is located at 1667 Wildlife Lake Rd, Summerville; the improvement value is \$140,400 with 1,652 sq. ft.; land value is \$62,000; accessory value is \$4,760; for a total fair market value of \$207,160.

2. The subject property was reviewed within the last digest year during normal property reviews and updates applied included a decrease in physical and a grade adjustment.
 - a. The updates were applied in accordance with the standard State guidelines and the Assessor's appraisal procedures.
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
4. The subject's comparable report indicates the subject's value per sq. ft at \$84.99 is in line with sales below the median of \$137.88 per sq. ft.
 - a. The subject's land value per acre is \$4,593; the sales price per acre median is approximately \$4,585.

Recommendation: Suggesting the Board of Assessor's approve the total fair market value remains at \$207,160 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

c. Map & Parcel: 7A5-22

Owner Name: Miller, Steven A

Tax Year: 2023

Asserted Value: \$360,000

Contention: Appeal based on the computer error reported in the newspaper 7/13/2023

Determination:

1. The subject property is .80 acres located at 361 South Brow Dr, Summerville; the improvement value is \$293,900 with 2446 sq. ft.; land value is \$68,000; accessory value is \$0; for a total fair market value of \$361,900.
 - a. The subject property was reviewed during normal property reviews and updates applied in tax year 2022.
 - b. The updates were applied in accordance with the standard State guidelines and the Assessor's appraisal procedures.
2. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
3. The property owner's value assertion is \$360,000; value on record is \$361,900 (difference \$1900)
4. The property owner is appealing due to a computer error reported in the local paper; no computer error exists.
5. According to county comparables, the subject falls within the sales range (\$225,000-\$420,000) at the higher end; the sales median is \$313,750.

Recommendation: Suggesting the Board of Assessor's approve the total fair market value remains at \$361,900 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

d. Map & Parcel: 26-69

Owner Name: Wentz, Betty

Tax Year: 2023

Asserted Value: \$15,000

Contention: Value dropped

Determination:

1. The subject property is 1.06 acres located at 3274 Hair Lake Rd; land value is \$6,800; accessory value is \$4,700; for a total fair market value of \$11,500.
2. According to current market studies; land values changed county wide; some parcels received an increase and some a decrease.
3. This property is residential class with average productivity valued in line at the top of the range with small parcel sales in the exact same area ranging from approximately \$4,043 to \$6,400 per acre; the subject is \$6,416 per acre.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$11,500 tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

e. Map & Parcel: Personal Property #871

Owner Name: Westall, John

Tax Year: 2023

Asserted Value: \$15,500

Contention: Boats do not appreciate in value; the boat is 20 years old; new it cost \$32,000 20 years ago.

Determination:

1. 2022 value \$15,472; 2023 value reported on January 25, 2023 by the property owner \$15,472
2. According to research of Department of Natural Resources (DNR) and the property owner's reporting form, the information on record is correct.
3. The state mandated valuation guide is the ABOS Marine Blue Book
4. In tax year 2023 the ABOS Marine Blue Book's values increased and tax record values were updated to reflect current market; the subject's 2023 ABOS value is \$22,966.

Recommendation: Suggesting the Board of Assessor's approve no change for a total fair market value of \$22,966 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

f. Map & Parcel: 37-TR-10

Owner Name: Sanders, Jack & Barbara

Tax Year: 2023

Asserted Value: \$385,000

Contention: Based on property increase

Determination: Subject is 16 acres under covenant; 710 Ridgeview Dr, Summerville; 2023 house value \$310,400; land \$70,700 for a total fair market value of \$381,100 (covenant value is \$9,100) (owners asserted value is a difference of \$4,000 higher than value on record).

Note: Property owners appealing value with no contention and/or their asserted value is the same as their current tax record; or appealing land values under covenant set by the State.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$381,100 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

g. Map & Parcel: 37-TR-10A

Owner Name: Sanders, Jack & Barbara

Tax Year: 2023

Asserted Value: \$68,000

Contention: Based on increase in property value

Determination: Subject is 26.79 acres under covenant; Ridgeview Dr, Summerville; 2023 land \$104,700 and accessory value is \$4,100 for a total fair market value of \$108,800 (covenant value is \$15,953)

Note: Property owners appealing value with no contention and/or their asserted value is the same as their current tax record; or appealing land values under covenant set by the State.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$108,800 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

h. Map & Parcel: 32-37-R

Owner Name: Reed, Joseph

Tax Year: 2023

Asserted Value: \$130,500

Contention: No contention

Determination: Subject is 1.06 acres; 1993 Sling Alley Rd, Lyerly; 2023 house value \$126,700; land \$3,800 for a total fair market value of \$130,500.

Note: Property owners appealing value with no contention and/or their asserted value is the same as their current tax record; or appealing land values under covenant set by the State.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$130,500 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

i. Map & Parcel: 56-55

Owner Name: Gambill, BJ

Tax Year: 2023

Asserted Value: \$159,220

Contention: Inflation

Determination: Subject is 8.10 acres; east of Highway 27, Summerville; 2023 house value \$0; land \$159,200 for a total fair market value of \$159,200 (owners asserted value is a difference of \$20 higher than value on record).

Note: Property owners appealing value with no contention and/or their asserted value is the same as their current tax record; or appealing land values under covenant set by the State.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$159,200 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Andrew Johnson

Vote: All who were present voted in favor

j. Map & Parcel: M02-49-A

Owner Name: Gambill, BJ

Tax Year: 2023

Asserted Value: \$4,800

Contention: Tore house down

Determination: Subject is .41 acres; 8111 Highway 48, Summerville; 2023 house value \$0; land \$3,500 and accessory value \$1,300 for a total fair market value of \$4,800. There is no house on record.

Note: Property owners appealing value with no contention and/or their asserted value is the same as their current tax record; or appealing land values under covenant set by the State.

Recommendation: Suggesting the Board of Assessor's make no change for a total fair market value of \$4,800 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

k. Map & Parcel: Personal Property

Tax Year: 2023

1. **Owner: Bruce, David W- Acct #1076**
Boat asserted value \$0; Sold Fisher boat in August 2022;
• 2022 value \$6,732; 2023 value before changes \$10,610; final 2023 ABOS value with updates \$1,296.
2. **Owner: - Gorham, John - Acct #298**
Boat asserted value \$4240; description details need updating;
• 2022 value \$4,460; 2023 value before changes \$11,757; final 2023 ABOS value with updates \$7,641.
3. **Owner: - Eager, Jeremy - Acct # 1130**
Boat asserted value \$0; Sold to buyer in East Armuchee;
• 2022 value \$4,299; 2023 value before changes \$11,824; final 2023 ABOS value with updates \$0.
4. **Owner: Colbert, Bryan - Acct #1578**
Boat asserted value \$0; Sold prior to January 2022;
• 2022 value \$3,954; 2023 value before changes \$6,770; final 2023 ABOS value with updates \$0.
5. **Owner: Lanier, Scott - Acct #410**
Boat asserted value \$0; Sold; reported to tag office;
• 2022 value \$5,660; 2023 value before changes \$11,750; final 2023 ABOS value with updates \$0.

Determination:

1. In tax year 2023 the ABOS Marine Blue Book's values increased above the tax generating value prompting an assessment notice for the appellant's in this agenda listing.
2. Their boats were previously flagged in our records for no reporting form due to being below the tax generating amount; not giving the property owner's the opportunity to report issues to us.

Recommendation: Remove all watercraft that's verified as sold and update descriptive issues (if any) on the boats still owned and apply corrected ABOS values once descriptive details are corrected.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Budget

Mr. Wilson entertained a motion at 10:20am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Jack Brewer, All that were present voted in favor. A motion was made to exit executive session at 10:55am by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.

b. GMASS update

Nancy Edgeman discussed and the BOA acknowledged.

VIII: INVOICES

1. SouthData – Inv# 993990194 / Amount \$657.63 / Due 7-28-2023

BOA approved to pay.

2. SouthData – Inv# 993990195 / Amount \$8013.25 / Due 7-28-2023

BOA approved to pay.

3. SouthData – Inv# 993990196 / Amount \$50.00 / Due 7-28-2023

BOA approved to pay.

BOA discussed digest compliance.

Nancy Edgeman discussed possibly meeting more than once a week and the BOA agreed.

BOA discussed the homestead exemption freeze.

Nancy Edgeman discussed the open records requests that the office has received and the BOA acknowledged.

The BOA discussed mailing a copy of the BOA agenda item with the appeal decision. Mr. Wilson entertained a motion to approve, a Motion was made by Jack Brewer, Seconded by John Bailey, All that were present voted in favor.

The BOA discussed including square footage calculations in the BOA agenda items. Mr. Wilson entertained a motion to approve, a Motion was made by Andrew Johnson, Seconded by John Bailey, All that were present voted in favor.

Nancy Edgeman discussed the appeals sorting process and the BOA acknowledged.

Meeting Adjourned at 10:56am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson

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August 2, 2023