

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
August 23, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: County Commissioner Blake Elsberry, Jason Espy from the Summerville News, & Dan Little of All on Georgia joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 16, 2023
BOA reviewed, approved, & signed

II. BOA/Employee:

a. 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 - 18
Withdrawn - 1
Cases Settled - 12
Hearings Scheduled - 0
Pending cases - 5
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: 3173
Total appeals reviewed Board: 49
Pending appeals: 3124
Closed: 49

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

VI: APPEALS:

a. Map & Parcel: M04-6

Owner Name: Elliot, Peyton & Madison

Tax Year: 2023

Asserted Value: \$120,000

Contention: No contention entered on the appeal form

Determination: (Note: Subject property purchased in November 2022 for \$170,000) – Visited December 8, 2022

1. The subject is .37 acres; 50 Chestnut St, Menlo; 2023 house value \$125,800; land \$3,200; accessory value \$19,800 for a total fair market value of \$148,800.
2. Property values were adjusted county wide due to market activity; the subject sale is an example of market activity.
3. The median sales price in the same market area as the subject is \$144,057; the subject is included. (market comparables available for the Board's review)
 - a. The sales study indicates the subject's actual sales price per sq. ft. when it sold is \$125; it is currently on record at \$107 per sq. ft.
 - b. The study also indicates the subject is in line with sales comparables below the median of \$119 per sq. ft.
4. The median land price per acre is \$15,825; the subject's value per acre is \$8,649.
5. The property homesteaded qualifies for the tax relief credit through the (HTRG) program.
6. 2022 assessed value \$46,398; 2023 assessed value \$59,520; 2023 assessed value after tax relief \$41,520.
7. Tax relief reduction indicates a lower assessed value than the prior year's assessed value

Recommendation: Suggesting the Board of Assessor's make no change in value for a total fair market value of \$148,000 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Map & Parcel: P07-62

Owner Name: Harrison, Gregory

Tax Year: 2023

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 \$63.23 per sq. ft falls in line with sales comparables between \$55.88 per sq. ft and \$139.71 per sq. ft.; the subject falls at the low end of the median of \$64.05 per sq. ft.

Note:

Originally the house, land and accessories was not individually broken out of the sales price; the whole sales price was used in calculating the price per sq. ft. (this is typical in appraisal sales analysis as properties sale as a whole without buyer or seller specifically indicating what the land is worth separate from the improvement) In order to establish a better look at just the price per sq. ft. of the improvements, the land and accessory value on record was subtracted from the total sales price leaving an improvement value to calculate a sales price per sq. ft.

- a. According to research, 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.
5. The subject's value per acre is \$13,548, the sales median price per acre \$15,000.

Recommendation: Recommending the Board of Assessor's make no change for a total fair market value of \$78,330 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

c. Map & Parcel: Personal Property Acct #2137

Owner Name: Mannington Mills, Inc

Tax Year: 2023

Asserted Value: No asserted value submitted on the appeal form

Contention: No contention entered on the appeal form

Determination:

1. The subject is a new account for Mannington Mills Inc – TryCon, located at 5569 Highway 114, Summerville with a reported inventory value of \$21,664 and an estimated supply and packing value of \$1,500 for a total fair market value of \$23,164.
2. The subject's main business activity is flooring manufacturer reporting goods in process of \$21,664 for tax year 2023.
3. The property owner's agent submitted an appeal form on June 7, 2023 prior to the assessment notices even being mailed out with the exemption denied box checked; this is really considered an invalid appeal.
4. A Freeport exemption application was submitted with their reporting form and the \$21,664 for Freeport was approved by the Board of Assessor's.
5. No taxable inventory was reported and an estimated value of \$1500 for supplies and/or packing material based on comparable properties was applied to their tax record.

- a. Businesses typically have some supplies or packing materials and must provide documentation or report specifically to exclude this from records.
6. An attempt to contact the owner's agent by email July 17, 2023 to verify if any they have taxable inventory. (Email correspondence available for the Board's review)
 - b. A response received was she would forward this to another agent over this account; no further response was received and the taxable inventory remained.

Recommendation: Suggesting the Board of Assessor's make no change in value for a total fair market value of \$23,164 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

d. Map & Parcel: Personal Property Acct #1725

Owner Name: Skelton, Jon & Jennifer

Tax Year: 2023

Asserted Value: \$18,500

Contention: No contention entered on the appeal form

Determination:

1. There are 2 boats; reporting forms for a taxable value have been mailed to the property owner since January 2022.
2. The Georgia State mandated reporting form indicates a 10% penalty if no reported value is submitted by the property owner by April 1st each tax year.
3. No reporting forms were submitted by the property owner prompting a 10% penalty being applied to records for 2023.
4. This penalty is not included in the ABOS fair market value; it is applied through the Tax Commissioner's office during the billing process.
5. 2022 ABOS value - \$12,234; the 2023 ABOS value based on market activity is \$24,298.
 - a. See attached ABOS and other popular pricing guide information

Recommendation: Suggesting the Board of Assessor's make no change in value for a total fair market value of \$24,298 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

e. Map & Parcel: Personal Property

Tax Year: 2023

1. Owner: Brock, Jeff & Gwendolyn- Acct #84

Boat asserted value \$3,269; description details need updating;

- 2022 value \$3,209; 2023 value before changes \$9,674; final 2023 ABOS value with updates \$6,916.

2. **Owner: - Wallace, Annette Marie- Acct #1193**
Boat asserted value \$6,868; description details need updating;
 - 2022 value \$6,675; 2023 value before changes \$13,734; final 2023 ABOS value with updates \$6,868.
3. **Owner: - Parham, Drew - Acct #1361**
Boat asserted value \$0; sold to someone in Alabama;
 - 2022 value \$4,790; 2023 value before changes \$8,827; final 2023 ABOS value with updates \$0.
4. **Owner: - Duncan, Christopher & Melissa - Acct #1197**
Boat asserted value \$3,000; contention: The boat is 25 years old, what more can I say
 - 2022 value \$2,803; final 2023 ABOS value after ABOS value increases based on market activity is \$8,401.

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: Andrew Johnson

Second: John Bailey

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Subject: Appeals with property value adjustments (listing available for the Board's review)

Tax Year: 2023

Determination:

1. According to the meeting with GMASS, approximately 424 appealed properties have had adjustments applied to land values.
2. New notices are being prepared with decreases in value to be mailed to the property owners with updated values.

Recommendation: Recommending the Board of Assessors approve the adjustments of value and new assessment notices.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Parks appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

c. Bowman appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

d. Appeals update

Nancy Edgeman discussed and the BOA acknowledged.

e. Public utility

Nancy Edgeman discussed and Mr. Wilson, Chairman, signed the notice.

VIII: INVOICES

1. Parker Fibernet LLC – Inv# 1037598 / Amount \$512.50 / Due 9-4-2023

BOA approved to pay.

Wanda Brown discussed the ABOS valuation guide for boats and the BOA acknowledged.

Nancy Edgeman stated that GMASS will be attending the board meeting on August 30th.

Mr. Bailey discussed an appeal status report for the public and the BOA acknowledged.

Nancy Edgeman discussed an email from a disgruntled property owner and the BOA acknowledged.

Mr. Wilson invited all office staff to join us in the meeting for recognition of effort during the appeal process.

Meeting Adjourned at 9:45am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson



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