

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
August 30, 2023

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: GMASS – 9am**

**County Commissioner Blake Elsberry, Jason Espy from the Summerville News, Dan Little of All on Georgia & Andy Allen of the Chattooga County Concerned Citizens group 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 – 23

Withdrawn - 1

Cases Settled – 13

Hearings Scheduled – 7

Pending cases – 2

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 working 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: 3157**  
**Total appeals reviewed Board: 55**  
**Pending appeals: 3102**  
**Closed: 55**

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

**VI: APPEALS:**

**a. Owner: Ash, Myra B.**  
**Map/ Parcel: 26-23**  
**Tax Year: 2023**

**Owners Asserted Value:** \$205,000

**Owners Contention:** Increase in property tax. Fixed income. No improvements made.

**Appraiser Notes:** Property is located at 2788 Beavers Rd Summerville Ga. with a house value of \$214,400, and a land (6.00 acres) value of \$24,300 and accessory value of \$19,400 for a total FMV of \$257,800.

Property values were adjusted countywide due to market activity using criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 1980 with 2,360 sq. ft.
2. The property was reviewed on March 9, 2023.
3. The Subject property has a price per sq ft of \$90.84
4. Five comparable sales were used in the study with a median sale price of \$219,000 and a median price per sq ft of \$110.59 (Comparable study in file) The study indicates the subject is in line with comparable sales.
5. Subject property is 6.00 acres with a price per acre of \$4,050. Sales indicate a median price of \$4,800 for small acre tracts. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$257,800.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**b. Owner: Bagley, Claudia**

**Map/ Parcel: 19-36**

**Tax Year: 2023**

**Owners Asserted Value:** \$180,000

**Owners Contention:** No upgrades. House is in need of lots or repair.

**Appraiser Notes:** Property is located at 900 Dogwood Road, Lyerly, Ga. with a house value of \$232,900, land (5.00 acres) value of \$20,700, and an accessory value of \$520 for a total FMV of \$254,120.

Property values were adjusted countywide due to market activity based on criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 1989 with 3,049 sq. ft.
2. The property was reviewed on March 16, 2023.
3. The Subject property has a price per sq ft of \$76.39.
4. Four comparable sales were used in the study with a median sale price of \$189,700 and a median price per sq ft of \$125.93 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 5.00 acres with a price per acre of \$4,140. Comparable sales indicate a median price of \$6,656 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$254,120.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**c. Owner: Brock, Jeffery & Gwen**

**Map/ Parcel: 40-94A**

**Tax Year: 2023**

**Owners Asserted Value:** \$252,096

**Owners Contention:** No reason for property to be increased from previous has been assessed too high.

**Appraiser Notes:** Property is located at 644 Dovers Cut Road, Lyerly, Ga. with a house value of \$217,400, land (8.62 acres) value of \$39,400, and an accessory value of \$37,830 for a total FMV of \$294,630.

Property values were adjusted countywide due to market activity based on criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 1991 with 2,398 sq. ft.
2. The property was reviewed on May 22, 2023.
3. The Subject property has a price per sq ft of \$90.66.
4. Three comparable sales were used in the study with a median sale price of \$157,500 and a median price per sq ft of \$104.58 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 8.62 acres with a price per acre of \$4,571. Comparable sales indicate a median price of \$7,353 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$294,630.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**d. Owner: Broyles, William & Audrey**

**Map/ Parcel: 26-3**

**Tax Year: 2023**

**Owners Asserted Value:** \$56,000

**Owners Contention:** These taxes are entirely too expensive for us on a fixed income.

**Appraiser Notes:** Property is located at 1584 Hair Lake Road Summerville, Ga. with a house value of \$171,500, land (6.85 acres) value of \$27,200, and accessory value of \$8,180 for a total FMV of \$206,880.

Property values were adjusted countywide due to market activity using criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 1977 with 1,468 sq. ft.
2. The property was reviewed on March 10, 2023.
3. The Subject property has a price per sq ft of \$116.83
4. Three comparable sales were used in the study with a median sale price of \$207,900 and a median price per sq ft of \$132.57 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 6.85 acres with a price per acre of \$3,971. Comparable sales indicate a median price of \$6,600 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$206,880.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**e. Owner: Cabe, Matthew & Amy**

**Map/ Parcel: T07-46**

**Tax Year: 2023**

**Owners Asserted Value:** \$60,000

**Owners Contention:** Our house is a 1,300 sq ft house with 1 bathroom was appraised for \$166,800. Our neighbor's house was valued at \$155,000 with 1500 sq ft on an acre of land.

**Appraiser Notes:** Property is located at 815 Pine Street, Trion Ga with a house value of \$161,700 (1,312 sq ft), accessory value of \$1,000 and a land (.38 acres) value of \$4,100 for a total FMV of \$166,800.

**Determination:**

1. The house was built in 1927 with 1,312 sq. ft.
2. The property was reviewed on June 7, 2023; the physical depreciation in 2023 was 1.00.
3. After reviewing the property, adjustments were made to the depreciation to reflect the property more accurately.
4. After adjustments were made the subject property has a price per sq ft of \$96.11.
5. Four comparable sales were used in the study with a median sales price of \$132,450 and a median price per sq ft of \$118.40 (Comparable study in file).
6. The subject falls below the median after depreciation was adjusted for a total of \$131,200.

**Recommendation:** After adjusting the depreciation, I recommend a house value of \$126,100, land value of \$4,100, and an accessory value of \$1,000 for a total FMV of \$131,200. This is a decrease of \$35,600.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** Jack Brewer

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

**f. Owner: Guilford, Lisa Marie**

**Map/ Parcel: 17-19-T05**

**Tax Year: 2023**

**Owners Asserted Value:** \$200,000

**Owners Contention:** A \$1,000 increase in less than a year plus doubling the appraised value and getting nothing better for our community is outrageous. If we had more police presence, bike lanes/sidewalks (Menlo) wider lanes for traffic to pass (Menlo) more businesses to spend time and money (not liquor or auto parts stores) then higher taxes could be justified. We can't even get decent internet out here. We are retired and on a fixed income and this was not budgeted for our retirement years.

**Appraiser Notes:** Property is located at 1221 McWhorter Road, Menlo, Ga. with a house value of \$280,200, land (5.05 acres) value of \$20,900, and accessory value of \$3,600 for a total FMV of \$304,700.

The property was purchased June 10, 2022, for \$395,000.

Property values were adjusted countywide due to market activity using criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 2004 with 1,518 sq. ft.
2. The property was reviewed on March 14, 2023.
3. The Subject property has a price per sq ft of \$186.96
4. Four comparable sales (including the subject) were used in the study with a median sale price of \$404,000 and a median price per sq ft of \$193.47 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 5.05 acres with a price per acre of \$4,139. Comparable sales indicate a median price of \$4,237 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$304,700.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**g. Owner: Hudson, Sandra**

**Map/ Parcel: T04-69**

**Tax Year: 2023**

**Owners Asserted Value:** \$455,996

**Owners Contention:** These taxes are entirely too expensive for us on a fixed income.

**Appraiser Notes:** Property is located at 50 Pine Street, Trion Ga. with a house value of \$613,400, land (2.15 acres) value of \$14,100, and accessory value of \$16,320 for a total FMV of \$643,820.

Property values were adjusted countywide due to market activity using criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 1989 with 4,820 sq. ft heated and 1,567 sq ft of basement.
2. The property was reviewed on June 6, 2023.
3. The subject property has a price per sq ft of \$127.26
4. Three comparable sales were used in the study with a median sale price of \$405,000 and a median price per sq ft of \$147.77 (Comparable study in file).
5. The study indicates the subject is below comparable sales.
6. Subject property is 2.15 acres with a price per acre of \$6,558. Comparable sales indicate a median price of \$6,367 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$643,820.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**h. Owner: Jones, Anthony & Denise**

**Map/ Parcel: 19-8A**

**Tax Year: 2023**

**Owners Asserted Value:** \$418,520

**Owners Contention:** Per houses sold of similar sq ft & brick in the county the numbers are skewed on some roads & Oak Hill Road is one of them!

**Appraiser Notes:** Property is located at 4422 Oak Hill Road, Lyerly, Ga. with a house value of \$596,600, land (6.65 acres) value of \$26,600, and accessory value of \$25,710 for a total FMV of \$648,910.

Property values were adjusted countywide due to market activity using criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 2001 with 4,527 sq. ft. with 2,128 sq ft of basement.
2. The property was reviewed on June 22, 2023.
3. The Subject property has a price per sq ft of \$137.47
4. Four comparable sales were used in the study with a median sale price of \$392,500 and a median price per sq ft of \$175.72 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 6.65 acres with a price per acre of \$4,000. Comparable sales indicate a median price of \$4,128 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$648,910.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**i. Owner: Lamb, Jessica & Roger**

**Map/ Parcel: 55-136B**

**Tax Year: 2023**

**Owners Asserted Value:** \$200,000

**Owners Contention:** House is only 1200 sq ft. 3 bedroom 2 baths.

**Appraiser Notes:** Property is located at 910 Tatum Rd, Trion Ga. with a house value of \$188,100 (1,200 sq ft), and a land (16.66 acres) value of \$73,100 for a total FMV of \$261,200.

Property values were adjusted countywide due to market activity using criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 2022 with 1,200 sq. ft.
2. The property was reviewed on December 15, 2022.
3. The Subject property has a price per sq ft of \$156.75
4. Three comparable sales were used in the study with a median sales price of \$199,000 and a median price per sq ft of \$156.63 (Comparable study in file). The study also indicates the subject is in line with sales comparables.
5. Subject property is 16.66 acres with a price per acre of \$4,388. Sales indicate a median price of \$4,800 for small acre tracts. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$261,200.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**j. Owner: Pettitt James & Lorri**

**Map/ Parcel: 48-52A**

**Tax Year: 2023**

**Owners Asserted Value:** \$252,000 per recent appraisal.

**Owners Contention:** Per appraised value

**Appraiser Notes:** Property is located at 841 Lake Wanda Reita Road, Summerville, Ga. with a house value of \$291,800, land (3.00 acres) value of \$19,100, and an accessory value of \$6,210 for a total FMV of \$317,110.

Property values were adjusted countywide due to market activity based on criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. Property Owner provided an appraisal dated 2/25/2019 (4 years old). The purpose of the appraisal was for refinance.
2. The house was built in 1950 with 2,560 sq. ft.
3. The property was reviewed on June 14, 2023.
4. The Subject property has a price per sq ft of \$113.98.

5. Four comparable sales were used in the study with a median sale price of \$234,950 and a median price per sq ft of \$136.42 (Comparable study in file). The study indicates the subject is below comparable sales.

6. Subject property is 3.00 acres with a price per acre of \$6,367. Comparable sales indicate a median price of \$6,408 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$317,110.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**k. Owner: Tallent, Emory & Lynda**

**Map/ Parcel: 39-105A**

**Tax Year: 2023**

**Owners Asserted Value:** \$264,600

**Owners Contention:** I want copies of all documents and records used to determine the current value.

**Appraiser Notes:** Property is located at 298 Norton Road, Summerville, Ga. with a house value of \$333,800, land (3.50 acres) value of \$17,600 for a total FMV of \$351,400.

Property values were adjusted countywide due to market activity based on criteria from the Appraisal Procedures Manual (APM).

**Determination:**

1. The house was built in 2006 with 2,169 sq. ft.
2. The property was reviewed on May 26, 2023.
3. The Subject property has a price per sq ft of \$153.90
4. Five comparable sales were used in the study with a median sale price of \$380,100 and a median price per sq ft of \$163.50 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 3.50 acres with a price per acre of \$5,029. Comparable sales indicate a median price of \$5,912 per acre. The subject property is below median.

**Recommendation:** I recommend no change for tax year 2023 for a total FMV of \$351,400.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**I. Owner Name: Barton, Randy & Vicky**

**Map & Parcel: Personal Property Acct #P1638**

**Tax Year: 2023**

**Asserted Value:** \$14,040

**Contention:** Based on attached current NADA value estimate

**Determination:** (Note: 2022 value \$18,714; 2023 ABOS value \$24,090)

1. According to research and previous reporting forms submitted by the property owner from 2021 and 2022, the following was determined:



- a. The 2021 return form was submitted with an original reported cost of \$21,700 for boat and motor and the 2022 original reported cost was \$20,000 by the property owner.
  - b. The original cost does not change - The bill of sale submitted by the property owner in 2021 for a 2017 model Bennington Pontoon 188 SF3 w/Yamaha F60 HP 4stroke was purchased for \$25,000.
  - c. Custom details on the bill of sale include: Custom cover firecracker, new customer boat package, interior Napa monotone, woven vinyl beige floor, interior accent firecracker, recliner G series upgrade, Yamaha saltwater package and dimensional Chrome logo upgrade
2. The property owner submitted a J.D. Power 2017 Bennington Pontoon S Series 188 SF value with the low retail \$14,040 as the appeal assertion.
    - a. This is a base price value with none of the custom details included as listed on the bill of sale.
  3. ABOS Marine Blue Book is the Board of Assessor's approved pricing guide and is standard in our Win Gap database widely used across the state of Georgia.
    - a. Various pricing guides including ABOS apply values to Watercraft based on market activity. The usual depreciation from year to year does not apply when older boats are selling for higher prices than they have originally depreciated. (See J.D. Power online research dated March 2023 and depreciation example)
    - b. J.D. Power is a popular online search engine to mostly obtain base values.
    - c. The free online pricing guide like J.D. Power can be considered in valuation; however the information pertaining to the watercraft must be entered in detail.
    - d. This is not automatic just by typing in the make and model and can give a false value. (See additional ABOS and JD Power information)
    - e. ABOS includes the typical details automatically specific to the make and model when the Department of Natural Resource information for each owner's registration is transferred to our database.

**Recommendation:** Recommending the Board of Assessors approve the value remain at the ABOS market value of \$24,090 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

**m. Owner Name:** Brinkley, William

**Map & Parcel:** Personal Property Acct #83

**Tax Year:** 2023

**Asserted Value:** \$7,500

**Contention:** Paid \$9,000 not worth over \$7,500 (according to the appeal form, this is a pontoon)

**Determination:** (Note: 2022 ABOS value \$11,198; 2023 ABOS value \$24,642)

1. Reporting forms haven been sent to the property owner each year for this taxable account.
2. The last reporting form submitted by the property was March 31, 2022; no 2023 reporting form was received prompting a 10% penalty to be reported to the Tax Commissioner.
  - a. The penalty is not included in the total fair market value for 2023.
  - b. No changes for 2 boats listed on the form were made by the property owner and on the front of the form the property owner noted "the same as last year" indicating no changes.

- c. There are 2 boats listed in DNR as active for the above property owner.
- d. A copy of a 2021 tax bill with notes from the tax/tag office indicates only the Fishmaster sold to someone in Chatsworth and was at that time entered in DNR as inactive and removed from tax records leaving a Nitro and a Triton on record.
- e. The Nitro is valued at \$12,569 and the Triton at \$12,073 according to ABOS market values for a total fair market value of \$24,642. (See Board of Assessors approved ABOS valuation guide info)

**Recommendation:** Recommending the Board of Assessor's approve the fair market value remains at \$24,642 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

**n. Owner Name:** Davis, Jonathan & Deanna

**Map & Parcel:** Personal Property Acct #P1662

**Tax Year:** 2023

**Asserted Value:** \$1,000

**Contention:** Boat is not operational or being used in over 3 years (currently inoperable) and the other boat Stratos sold few years ago.

**Determination:**

- The photos submitted by the property owner indicate a non-operable boat in poor condition
- The photo of the GA registration # is for a 2001 Tracker 2001 18' valued at \$4,227; there are 2 boats registered to the property owner according to the Department of Natural Resource registration; the other is a 1989 Stratos 285PR 18'10" valued at \$11,221.
- 2022 ABOS value \$5,543; 2023 before changes \$15,448; Applying the Stratos as sold and the Tracker updated to poor condition indicates a final 2023 ABOS value of \$1,564.

**Recommendation:** Recommending the changes resulting in a value of \$1,564 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

**o. Map & Parcel:** Personal Property

**Tax Year:** 2023

**1. Owner:** Daberko, Russell - Acct #P958

- Property owner's asserted value is \$0; property owner's contention: Boat sold couple years ago to buyer in Floyd County; DNR record has been forwarded to Floyd Co (available for the Board's review)
- 2022 ABOS value \$550; 2023 before changes \$1,782; 2023 final ABOS value \$0.

**2. Owner:** - Tapp, Michael Shane; Acct #P1732

- Property owner's asserted value is \$500; property owner's contention: Bought for trailer, marine equipment have bad motor, hull leaks, cracked
- Property owner details indicates a boat being appealed- no boat is on record just 2 jet ski's

- An attempt to contact the property by phone was made on 8/25/23 to verify jetski information; no answer and answering machine cut off prematurely giving no way to leave a message.
  - 2022 ABOS value \$2,696; 2023 before changes \$7,695; 2023 final ABOS value \$7,695.
3. **Owner: Harrelson, Lanny; Acct #P2053**
- Property owner's asserted value is \$0; property owner's contention: Sold boat in 2021 to Alabama buyer
  - 2022 ABOS value \$0; 2023 before changes \$14,254; 2023 final ABOS value \$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. (See Board of Assessors approved ABOS valuation guide info and research example on other pricing guide values popular with property owners)
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. Maintain 2023 ABOS values for those with no required updates.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**p. Homestead Tax Relief Grant (HTRG)**

**Tax Year 2023**

**1. Map & Parcel: 16-18**

**Owner Name: Evett, Billy & Nina**

**Tax Year: 2023**

**Asserted Value: \$49,516**

**Contention: Nothing has changed in at least 6 years**

**Determination:**

- Subject is 2 acres; located at 63 Old Highway 337, Menlo; 2023 house value \$72,200; accessory value \$2,900; land \$8,800 for a total fair market value of \$83,900.
- Median sales price of comparables is \$80,000; Median sales price per square ft is \$62; the subject is \$56 per sq. ft. (Market study available for the Board's review)
- The sales median land price per acre is \$14,128; the subject is \$4,400 per acre.
- 2022 assessed value \$19,806; 2023 assessed value \$33,560; 2023 assessed value after tax relief \$15,560
- Tax relief reduction indicates a lower assessed value than the prior year's assessed value.

**Conclusion:** Below; same for all in this agenda item

**Recommendation:** Suggesting the Board of Assessor's make no change in value for a total fair market value of \$83,900 for tax year 2023.

**2. Map & Parcel: 28-26**

**Owner Name: Echols, Marolyn Gail**

**Tax Year: 2023**

**Asserted Value: \$95,000**

**Contention: Taxes way too high compared to last year**

**Determination:**

- Subject is 1 acre; located at 160 Perennial Springs Rd, Summerville; 2023 house value \$87,500; accessory value \$11,500; land \$4,500, for a total fair market value of \$103,500.
- Median sales price of comparables is \$145,000; Median sales price per square ft is \$102; the subject is \$76 per sq. ft. (Market study available for the Board's review)
- The sales median land price per acre is \$8,939; the subject is \$4,500 per acre.
- 2022 assessed value \$31,311; 2023 assessed value \$41,400; 2023 assessed value after tax relief \$23,400.
- Tax relief reduction indicates a lower assessed value than the prior year's assessed value.

**Conclusion: Below; same for all in this agenda item**

**Recommendation: Suggesting the Board of Assessor's make no change in value for a total fair market value of \$103,500 for tax year 2023.**

**3. Map & Parcel: 9-3**

**Owner Name: Tucker, Dottie**

**Tax Year: 2023**

**Asserted Value: \$75,000**

**Contention: I can't afford to pay this much**

**Determination:**

- Subject is .88 acres; located at 1620 Jamestown Rd, Menlo; 2023 house value \$123,200; accessory value \$3,130; land \$4,800 for a total fair market value of \$131,130.
- Median sales price of comparables is \$154,000; Median sales price per square ft is \$105; the subject is \$74 per sq. ft. (Market study available for the Board's review)
- The sales median land price per acre is \$13,333; the subject is \$5,455 per acre.
- 2022 assessed value \$41,645; 2023 assessed value \$52,452; 2023 assessed value after tax relief \$34,452.
- Tax relief reduction indicates a lower assessed value than the prior year's assessed value.

**Conclusion: Below; same for all in this agenda item**

**Recommendation: Suggesting the Board of Assessor's make no change in value for a total fair market value of \$131,130 for tax year 2023.**

**4. Map & Parcel: P09-16**

**Owner Name: Williamson, Terry**

**Tax Year: 2023**

**Asserted Value: \$35,000**

**Contention: My house is right next to a gas regulator station and right next to a graveyard which affects resale.**

**Determination:**

- Subject is .55 acres; located at 60 Underwood Dairy Rd, Summerville; 2023 house value \$68,400; accessory value \$2,100; land \$7,800 for a total fair market value of \$78,300.
- The subject property had a 68 physical in 2022 and an adjustment for location depreciation applied in 2023 resulting in a 45 physical indicating the house’s poor location was already taken into consideration.
- Median sales price of comparables is \$80,000; Median sales price per square ft is \$62; the subject is \$47 per sq. ft. (Market study available for the Board’s review)
- The sales median land price per acre is \$14,128; the subject is \$14,182 per acre.
- 2022 assessed value \$22,024; 2023 assessed value \$31,320; 2023 assessed value after tax relief \$13,320.
- Tax relief reduction indicates a lower assessed value than the prior year’s assessed value.

**Conclusion:** Below; same for all in this agenda item

**Recommendation:** Suggesting the Board of Assessor’s make no change in value for a total fair market value of \$78,300 for tax year 2023.

**Conclusion:**

1. Property owners listed above have been recently visited and are appealing value with no contention, or contentions of no changes or improvements made; or appealing taxes too high with no indication of any damage or poor physical.
2. Land values must be updated each year to reflect “Fair Market Value” based on sales or market activity in the county.
3. Per HTRG tax relief grant enacted through Governor Brian Kemp and the Georgia General Assembly, property owners with homestead exemption will receive the tax relief in the form of \$18,000 reduction in the assessed value.
4. The property owners included in this listing will receive the tax relief due to their property being homesteaded. (attached example of before and after assessed value for the Board’s review)

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**q. Owner Name:** Bowman, B Kyle & Bowman Christy

**Map & Parcel:** 66-52

**Tax Year:** 2023

On Hold Pending  
Further Review

**Asserted Value:** \$12,000

**Contention:** Property is overvalued

**Determination:**

1. The subject property is 3.8 acres located at Wahatchee Trail, Summerville;
  - a. The land value is \$20,700;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$20,700

2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$5,447 per acre is in line with sales & below the median of \$5,882 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$20,700 for tax year 2023.

**Reviewer:** Jesse Cavin

**r. Owner Name: Bowman, B Kyle & Bowman Christy**  
**Map & Parcel: 66-52-C**  
**Tax Year: 2023**

On Hold Pending  
Further Review

**Asserted Value:** \$24,000

**Contention:** Property is overvalued

**Determination:**

1. The subject property is 6.3 acres located at Wahatchee Trial, Summerville;
  - a. The land value is \$30,700;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$30,700
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$4873.02 per acre is in line with sales & below the median of \$7,004 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$30,700 for tax year 2023.

**Reviewer:** Jesse Cavin

**s. Owner Name: Bowman, B Kyle & Bowman Christy**  
**Map & Parcel: 66-52-M**  
**Tax Year: 2023**

On Hold Pending  
Further Review

**Asserted Value:** \$4,000

**Contention:** Property is overvalued

**Determination:**

1. The subject property is 1.12 acres located at 424 Wahatchee Trial, Summerville;
  - a. The land value is \$7,600;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$7,600
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.

4. The subject's comparable report indicates the subject's value at \$6,786 per acre is in line with sales & below the median of \$18,633 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$7,600 for tax year 2023.

**Reviewer:** Jesse Cavin

**t. Owner Name: Bruce, Wayne**  
**Map & Parcel: 55A-32**  
**Tax Year: 2023**

**Asserted Value:** \$7,000

**Contention:** Just land / neighborhood

**Determination:**

1. The subject property is 2.07 acres located at Carolyn Street, Trion;
  - a. The land value is \$13,600;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$13,600
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report with 5 sales around the same acreage indicates the subject's value at \$6,570 per acre is in line with the sales & at the median of \$6,111 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$13,600 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**u. Owner Name: Deshon, John Edward**  
**Map & Parcel: 64E-57**  
**Tax Year: 2023**

**Asserted Value:** \$5,000

**Contention:** There is nothing built on property. It is a contiguous piece of land and connects to my house property. I have completed the property combination form

**Determination:**

1. The subject property is 4.5 acres located at Johnny Drive, Trion;
  - a. The land value is \$23,100;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$23,100
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review

3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$5,133 per acre is in line with sales & below the median of \$5,882 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$23,100 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**v. Owner Name:** Gambill, B J

**Map & Parcel:** 56-34-F

**Tax Year:** 2023

**Asserted Value:** \$4,528

**Contention:** Nothing Changed

**Determination:**

1. The subject property is 1.39 acres located at Thomas Road, Trion;
  - a. The land value is \$9,300;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$9,300
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$8,182 per acre is in line with sales & below the median of \$18,633 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$9,300 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**w. Owner Name:** Helms, Bob & Helms Cindy

**Map & Parcel:** 78-37-L

**Tax Year:** 2023

**Asserted Value:** \$2,500

**Contention:** 1/2 Acre of unusable land with Road Not worth \$5300

**Determination:**

1. The subject property is 0.50 acres located at Stenitt Road, Summerville;
  - a. The land value is \$5,300;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;



- d. Total fair market value of \$5,300
- 2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
- 3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
- 4. The subject's comparable report indicates the subject's value at \$10,600 per acre is in line with sales & below the median of \$11,132 per acre
- 5. However, there are certain factors that can cause the land to be less desirable.
  - e. This parcel is a triangle shape, not average
  - f. This parcel has road easement running through the middle of it
- 6. Correcting the Desirability Factor will result in decrease of land value to \$7,400 per acre
  - g. This would be a new Fair Market Value of \$3,700

**Recommendation:** Recommending the Board of Assessor's approve and the value change to \$3,700 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**x. Map & Parcel: 78-39-B**

**Owner Name:** Helms, Bob & Helms Cindy

**Tax Year:** 2023

**Asserted Value:** \$3,200

**Contention:** This is Agricultural Land

**Determination:**

- 1. The subject property is 1.01 acres located at Stenitt Road, Summerville;
  - a. The land value is \$6,800;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$6,800
- 2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
- 3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
- 4. The subject's comparable report indicates the subject's value at \$6,733 per acre is in line with sales & below the median of \$16,118 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$6,800 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**y. Owner Name:** Holbrook, Steve & Mertie F

**Map & Parcel:** 47A-25-B

**Tax Year:** 2023

**Asserted Value:** \$2,500

**Contention:** (No contention given)

**Determination:**

1. The subject property is 0.76 acres located at Plum Street, Trion;
  - a. The land value is \$6,000;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$6,000
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report with 5 sales around the same acreage indicates the subject's value at \$7,895 per acre is in line with the sales & below the median of \$11,132 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$6,000 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**z. Owner Name:** Jackson, Norma Jean

**Map & Parcel:** S10-2

**Tax Year:** 2023

**On Hold Pending  
Further Review**

**Asserted Value:** \$16,101

**Contention:** (No contention given)

**Determination:**

1. The subject property is 5.3 acres located at Kellet Street, Summerville;
  - a. The land value is \$31,600;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$31,600
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$5,962.26 per acre is in line with sales & below the median of \$6,986 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$31,600 for tax year 2023.

**Reviewer:** Jesse Cavin

**aa. Owner Name:** Jackson, Norma Jean

**Map & Parcel:** S10-3

**Tax Year:** 2023

**On Hold Pending  
Further Review**

**Asserted Value:** \$3,342

**Contention:** (No contention given)

**Determination:**

1. The subject property is 1.1 acres located at Kellet Street, Summerville;
  - a. The land value is \$7,500;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$7,500
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$6818 per acre is in line with sales & below the median of \$18,633 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$7,500 for tax year 2023.

**Reviewer:** Jesse Cavin

**ab. Owner Name: Jackson, Norma Jean**  
**Map & Parcel: S16-60**  
**Tax Year: 2023**

<b>On Hold Pending Further Review</b>
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**Asserted Value:** \$2,248

**Contention:** (No contention given)

**Determination:**

1. The subject property is 0.74 acres located at Kellett Street, Summerville;
  - a. The land value is \$7,500;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d. Total fair market value of \$7,500
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$10,135 per acre is in line with sales & below the median of \$11,132 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$7,500 for tax year 2023.

**Reviewer:** Jesse Cavin

**ac. Owner Name: KSW Enterprises**  
**Map & Parcel: 46-38-L46**  
**Tax Year: 2023**

**Asserted Value:** \$33,355

**Contention:** Property shows the majority being in flood plain. Estimated measurements of 5.27 ac in the flood and 4.26 out of flood via qpublic. Limited development mowed for hay

**Determination:**

1. The subject property is 9.53 acres located at Creekside Drive, Summerville;
  - The land value is \$42,400;
  - There is no improvement value on this land;
  - There is no accessory value;
  - Total fair market value of \$42,400
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. To address the comments in the owners contention
  - The subject's land accessibility is at 3 meaning average location within the county
  - The subject's land desirability is at C meaning average shape & topography, not good for home site.
5. The subject's comparable report with 5 sales around the same acreage indicates the subject's value at \$4,449 per acre is in line with the sales & at the median of \$4,246 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$42,400 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**ad. Owner Name:** Tutton, William Meredith & Tutton, Charles Randal

**Map & Parcel:** 38-160

**Tax Year:** 2023

**Asserted Value:** \$65,395

**Contention:** (No contention given)

**Determination:**

1. The subject property is 29 acres located at Roberts Street, Summerville;
  - a. The land value is \$110,500;
  - b. There is no improvement value on this land;
  - c. There is no accessory value;
  - d.Total fair market value of \$110,500
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. The subject's comparable report indicates the subject's value at \$3,810 per acre is in line with sales & at the median of \$3,057 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$110,500 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**ae. Owner Name: Bryant, Patricia**  
**Map & Parcel: 21-59-E**  
**Tax Year: 2023**

**Asserted Value:** \$24,000

**Contention:** I can't afford to pay more taxes since I'm on disability.

**Determination:**

- The subject property is 4.95 acres located at 826 Sardis Church Road Lyerly.
- The mobile home built in 1981; 14x66; Brigadier Sunburst. It has a value of \$22,823; land value is \$20,500; for a total fair market value of \$43,323.
- The property was reviewed on August 16, 2022; the mobile home is set at fair on the NADA schedule
- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- Mobile home values are set in accordance with State NADA values each year; land values must be updated each year to reflect "Fair Market Value" based on sales or market activity in the county
- The subject's land value per acre is \$4,141; the land sales median price per acre is \$5,000.

**Conclusion:**

- Per HTRG tax relief grant enacted through Governor Brian Kemp and the Georgia General Assembly, property owners with homestead exemption will receive the tax relief in the form of \$18,000 reduction in the assessed value.
- The subject property's assessed value is 17,329

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$43,323 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**af. Owner Name: Butler, Rita**  
**Map & Parcel: 40-63**  
**Tax Year: 2023**

**On Hold Pending  
Further Review**

**Asserted Value:** \$10,000

**Contention:** Needs new floors throughout, electrical, new roof, update kitchen and completely replace one bath, paint inside new floor covering

**Determination:**

- The subject property is .78 acres located at 223 Fabric Shack Road, Summerville.
- The mobile home was built in 1990 it is 23x48 Destiny, Destiny. It has a value of \$18,886; land value is \$7,500; accessory value is \$5,090; for a total fair market value of \$31,481.
- The property was reviewed on May 30, 2023; it is set at average condition on the NADA schedule.

- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject's land value per acre is \$9,615; the land sales median price per acre is \$5,000.

**Conclusion:**

- Mobile home values are set in accordance with State NADA values each year; land values must be updated each year to reflect "Fair Market Value" based on sales or market activity in the county
- Per HTRG tax relief grant enacted through Governor Brian Kemp and the Georgia General Assembly, property owners with homestead exemption will receive the tax relief in the form of \$18,000 reduction in the assessed value.
- The subject property's assessed value is \$12,592.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$31,481 for tax year 2023.

**Reviewer:** Meghan Howard

**ag. Map & Parcel: 43-50**

**Owner Name: Henderson, Marvin**

**Tax Year: 2023**

**Asserted Value:** \$46,155

**Contention:** This year is ridiculous the amount it went up.

**Determination:**

- The subject property is 8.87 acres located at 702 Old Holland Road, Lyerly.
- The mobile home was built in 1982 it is 14x70 and has a value of \$9,121; land value is \$40,200; accessory value is \$6,800; for a total fair market value of \$56,121.
- The property was reviewed on June 8, 2023; It is set at average condition on the NADA schedule.
- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject's land value per acre is \$4,532; the land sales median price per acre is \$5,000.

**Conclusion:**

- Mobile home values are set in accordance with State NADA values each year; land values must be updated each year to reflect "Fair Market Value" based on sales or market activity in the county
- Per HTRG tax relief grant enacted through Governor Brian Kemp and the Georgia General Assembly, property owners with homestead exemption will receive the tax relief in the form of \$18,000 reduction in the assessed value.
- The subject property's assessed value is \$22,448

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$56,121 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**ah. Owner Name: Hurley, James & Donna**

**Map & Parcel: 28-22**

**Tax Year: 2023**

**Asserted Value: \$150,000**

**Contention:** No contention entered on the appeal form

**Determination:**

- The subject property is 1 acre located at 1689 Fish Hatchery Rd, Summerville.
- The house built in 1984 with 2,112 sq. ft. has a value of \$204,900; land value is \$4,500; accessory value is \$330; for a total fair market value of \$209,730.
- The property was reviewed on April 17, 2023; the physical depreciation dropped from 97 to 60 and the grade was adjusted to be uniform with other improvements of the same construction.
- According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject at \$97 per sq. ft falls below sales comparables and the median of sales at \$123 per sq. ft. (Comparable study available for the Board's review)
- The subject's land value per acre is \$4,500; the land sales median price per acre is \$6,537.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$209,730 for tax year 2023.

**Reviewer:** Wanda Brown and Meghan Howard

**Motion to approve recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**ai. Owner Name: Ware, Kevin**

**Map & Parcel: 28-25**

**Tax Year: 2023**

**Asserted Value: \$3,500**

**Contention:** Taxes way to high compared to last year.

**Determination:**

- The subject property is 1 acre located at 138 Perennial Springs Road Summerville.
- The mobile home built in 1976 24x50 Fleetwood Fleetwood it has a value of \$7,890; land value is \$4500; accessory value is \$1170; for a total fair market value of \$13,560.
- The property was reviewed on April 18, 2023; The mobile home is set at fair condition on the nada schedule.
- Mobile home values are set in accordance with State NADA values each year; land values must be updated each year to reflect "Fair Market Value" based on sales or market activity in the county

- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject's land value per acre is \$4,500; the land sales median price per acre is \$5,000.

**Conclusion:**

- Per HTRG tax relief grant enacted through Governor Brian Kemp and the Georgia General Assembly, property owners with homestead exemption will receive the tax relief in the form of \$18,000 reduction in the assessed value.
- The subject property's assessed value is \$5,424.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$13,560 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**VII: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
AGNEW, CLINTON	58-20	117.95	115.95	IN LIEU OF APPEAL
BARRON, KATHERINE & MICHAEL	73-41	215.48	213.48	IN LIEU OF APPEAL
BRIDGES, BENNIE II	50-61, 50-61-A	115.6	111.6	IN LIEU OF APPEAL
BROWN, GARY	61-4	13.7	13.7	IN LIEU OF APPEAL
BURNHAM, CHARLES & DANNETTE	35-110-TR3 & TR7	43.41	41.41	IN LIEU OF APPEAL
ESPY, NADINE	18-57	102	100	IN LIEU OF APPEAL
GORE LUMBER COMPANY LLC	74-24	84.19	84.19	IN LIEU OF APPEAL
HAMRICK, DAVID & ODOM, MITTIE	09-045	40	38	IN LIEU OF APPEAL
HENDERSON, THOMAS	55-89	122.58	120.58	IN LIEU OF APPEAL
INTEGRITY RESORTS LAND II LLC	07-002	228	228	IN LIEU OF APPEAL
INTEGRITY RESORTS LAND II LLC	7-2-A	14.5	14.5	IN LIEU OF APPEAL
KIRK, RANDALL	37-139	14.5	14.5	IN LIEU OF APPEAL
LAC INC	58-22	124.66	124.66	IN LIEU OF APPEAL
MARKS, WILLIAM	38-2	74.7	74.7	IN LIEU OF APPEAL
MARKS, WILLIAM	39-39	10	10	IN LIEU OF APPEAL
OTTING, KATHY	72-34-40, 47, 49	19	15	IN LIEU OF APPEAL
PARIS, GERALD	85-4	13.73	11.73	IN LIEU OF APPEAL
RUSS, NEHEMIAH & SHANTEL	42-17-F	18.45	16.45	IN LIEU OF APPEAL
STEELE, JOHN	02-032	30	28	IN LIEU OF APPEAL
TRUNDT, RICHARD & LINDA	61-15	62.22	60.22	IN LIEU OF APPEAL
WRIGHT, RICHARD & DAWN	78-81	41.18	41.18	IN LIEU OF APPEAL

**Requesting approval for covenants listed above:**

**Reviewer:** Crystal Brady

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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



**VIII: VETERANS EXEMPTION**

**a. Property Owner: Russ, Shantel James**

**Map & Parcel: 42-17-F**

**Tax Year: 2023**

**Contention:** Mrs. Russ visited the office on August 17, 2023 to file for the Veterans Exemption.

**Determination:** Mrs. Russ presented a letter from the Department of Veterans Affairs stating that her combined service-connected evaluation is 100%. (See letter in file).

**Recommendation:** Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2023.

**Reviewer: Crystal Brady**

**Motion to approve recommendation:**

**Motion: Jack Brewer**

**Second: Betty Brady**

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

**Stan King of GMASS discussed their contractual role to reevaluate land values and provide updated depreciation and cost schedules.**

**Jason Espy inquired about why some commercial properties' values decreased and Mr. Bailey discussed how commercial land is valued by the front foot method. Wanda Brown discussed how commercial properties have separate personal property account values that are not included in the building and land values.**

**Jason Espy asked about the 8% DOR rule and Stan King explained.**

**Andy Allen asked if people who did not appeal would receive lower land values. Stan King and the BOA discussed. Stan King stated that due to legislation the answer is no. Non-appealed properties would not be changed until next year.**

**Andy Allen inquired about the BOA increasing homestead exemption limits and Mr. Wilson replied that it must go through legislation first.**

**Meeting Adjourned at 12:10pm.**

**Doug L. Wilson, Chairman**



**Betty Brady**



**Jack Brewer**



**John Bailey, Vice Chairman**



**Andrew Johnson**



**Chattooga County  
Board of Assessors Meeting  
August 30, 2023**