

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
September 13, 2023

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Jason Espy from the Summerville News, Dan Little of All on Georgia & Tax Commissioner Joy Hampton joined the meeting.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 6, 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 – 69

Withdrawn - 4

Cases Settled – 27

Hearings Scheduled – 17

Pending cases – 24

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: 3202**

**Total appeals reviewed Board: 114**

**Pending appeals: 3088**

**Closed: 114**

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

**Requesting BOA acknowledge**

**VI: APPEALS:**

**a. Boat appeals**

**Owner: Bandy, Karen**

**Acct #P837**

**Tax Year: 2023**

**Property owner's asserted value: \$5,000**

**Owner's contention:** Boats depreciate in value, 1997

**Determination:**

1. No boat or motor description details were reported as needing corrections previously or on the appeal form
2. Marine equipment is valued by starting with the DNR registration details of the boat; the next step is for the property owner to file a reporting form each year, this is where we obtain the best and most accurate description details; next the ABOS values are applied in accordance with market activity
3. See A.B.O.S Board approved pricing guide information attached
4. 2022 ABOS value \$5,356; the 2023 ABOS value of \$11,468 is recommended

**Owner: Blackwell, John**

**Acct #P72**

**Tax Year: 2023**

**Property owner's asserted value: \$5,000**

**Owner's contention:** This is an 18 year old boat and you have it valued at more than the purchase price when it was bought new.

**Determination:**

1. No boat or motor description details were reported as needing corrections previously or on the appeal form
2. Marine equipment is valued by starting with the DNR registration details of the boat; the next step is for the property owner to file a reporting form each year, this is where we obtain the best and most accurate description details; next the ABOS values are applied in accordance with market activity
3. See A.B.O.S Board approved pricing guide information attached
4. 2022 ABOS value \$6,976; 2023 ABOS value of \$12,799 is recommended

**Owner: Brown, Scotty**

**Acct #P1074**

**Tax Year: 2023**

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

**Contention:** You all need to come access personal property before putting such high values on them. Send someone out and look at pontoon, you have it valued at \$9,110 ridiculous.

**Determination:**

1. To address the property owner's concern:
  - Marine equipment registrations are received (in some cases there's no details or specifics with this);
  - Next, is for the property owner to file a reporting form in order to obtain the best and most accurate description details
  - This is then followed by applying ABOS values; a pricing guide with the most detail for applying market values.
  - This is the most practical feasible way to keep accurate details is to receive reporting forms, required in accordance with DOR Rule 560-11-10-.08(3) (C) (attached available for review)
2. The reporting form was mailed to 751 Blowing Springs Rd, Menlo in January, 2023; no reporting form has been submitted.
  - a. No boat or motor description details were reported as needing corrections
  - b. 2022 ABOS value \$3,033; the 2023 ABOS value \$9,110 is recommended

**Owner: Herod, Maverick**

**Acct #P1993**

**Tax Year: 2023**

**Property owner's asserted value:** \$4,000

**Owner's contention:** This boat is a 2005 18' boat that was purchased for \$4,000 in 2021. The boat has torn furniture, the floor is nearly 20 years old, and the motor doesn't run right. This boat is over-valued.

**Determination:**

1. The property owner appealed and provided information of changes for updating description details
2. Boat description and size details updated and depreciation applied for motor
3. 2022 ABOS value \$6,378; 2023 ABOS value before updates \$10,903; the 2023 final ABOS value \$6,577 is recommended.

**Owner: McDonald, Randy**

**Acct #P1851**

**Tax Year: 2023**

**Property owner's asserted value:** \$6,775

**Owner's contention:** Average national retail is \$7,390; it's a 92' model and has normal wear

**Determination:**

1. No boat or motor description details were reported as needing corrections previously or on the appeal form; the information given of year model is on record
2. Marine equipment is valued by starting with the DNR registration details of the boat; the next step is for the property owner to file a reporting form each year, this is where we obtain the best and most accurate description details; next the ABOS values are applied in accordance with market activity
3. See A.B.O.S Board approved pricing guide information attached
4. 2022 ABOS value \$6,775; the 2023 ABOS value \$13,569 is recommended

**Recommendation for all:** 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. Also, maintain 2023 ABOS values for those reporting no description detail changes.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**b. Boat appeals**

**Owner:** Croy, William

**Acct #**P1919

**Tax Year:** 2023

**Property owner's asserted value:** \$5,393

**Owner's contention:** Boats decrease in value every year after it's purchased; they do not increase in value. Especially one as old as mine

**Determination:**

1. No boat or motor description details were reported as needing corrections previously or on the appeal form
2. Marine equipment is valued by starting with the DNR registration details of the boat; the next step is for the property owner to file a reporting form each year, this is where we obtain the best and most accurate description details; next the ABOS values are applied in accordance with market activity
3. See attached A.B.O.S Board approved pricing guide information based on sales/market activity
4. 2022 ABOS value \$5,393; the 2023 ABOS value of \$10,029 with no changes is recommended

**Owner:** Hamilton, Matthew

**Acct #**P1882

**Tax Year:** 2023

**Property owner's asserted value:** \$5,000

**Owner's contention:** No contention entered on the appeal form

**Determination:**

1. No boat or motor description details were reported as needing corrections previously or on the appeal form
2. Marine equipment is valued by starting with the DNR registration details of the boat; the next step is for the property owner to file a reporting form each year, this is where we obtain the best and most accurate description details; next the ABOS values are applied in accordance with market activity
3. See attached A.B.O.S Board approved pricing guide information based on sales/market activity
4. 2022 ABOS value \$5,360; the 2023 ABOS value of \$10,354 with no changes is recommended

**Owner:** Parker, Dennis

**Acct #**P510

**Tax Year:** 2023

**Property owner's asserted value:** \$2,000

**Owner's contention:** I sold the Sun Tracker party barge to Eddie Strawn 6-8 years ago \$1,000 dollars.

**Determination:**

1. No boat or motor description details were reported as needing corrections previously or on the appeal form
2. Marine equipment is valued by starting with the DNR registration details of the boat; the next step is for the property owner to file a reporting form each year, this is where we obtain the best and most accurate description details; next the ABOS values are applied in accordance with market activity
3. See attached A.B.O.S Board approved pricing guide information based on sales/market activity
4. 2022 ABOS value \$4,738; the 2023 ABOS value of \$10,749 removing Sun Tracker is \$3,631 for the remaining jet ski on record

**Owner: Pledger, Artis**

**Acct #P530**

**Tax Year: 2023**

**Property owner's asserted value:** \$5,000

**Owner's contention:** 21 years old pontoon, does not appreciate

**Determination:**

1. The property owner provided information and documentation, showed photos: seats torn up, has original motor fair condition at best, carpet is bad, overall the boat is in below average condition
2. The trailer came with the boat; the trailer value will need to be excluded from records
3. 2022 ABOS value \$4,718; the 2023 ABOS value before changes \$9,760; 2023 ABOS final recommended value \$7,368

**Owner: Scoggins, Dianne**

**Acct #P1246**

**Tax Year: 2023**

**Property owner's asserted value:** \$2,000

**Owner's contention:** None of the boats run, one was wrecked and hit a tree

**Determination:**

1. The property owner provided photos and documentation for each boat supporting her contention
2. 2022 ABOS value \$8,810; the 2023 ABOS value before changes \$14,729; 2023 ABOS final recommended value \$4,177

**Recommendation for all:** 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. Also, maintain 2023 ABOS values for those reporting no description detail changes.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**c. Owner Name: Hayes Muffler Shop**  
**Account: Personal Property # P331**  
**Tax Year: 2023**

**Asserted Value:** \$5,508

**Contention:** Do not agree with values assessed. Inventory has gone since 2020; brother passed away

**Determination:**

1. The subject property is a personal property business account for Hayes Muffler Shop, located at 10606 Commerce St., Summerville with a total value for machine, equipment and inventory of \$13,243.
2. The \$13,243 was reported by the property owner and his agent on April 2, 2023.
3. Business accounts are not valued like real property houses, buildings or land.
  - a. Business accounts are valued per what the property owner reports to the Assessor's office on their personal property reporting form each year.
  - b. The property owner's reported value in April was accepted based on the balance sheets and other documentation provided.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$13,243 for tax year 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**d. Owner Name: Macedo III, John and Virginia**  
**Map & Parcel: 55-109 – Acct# 4462**  
**Tax Year: 2023**

**Asserted Value:** \$143,400 for 55-109

**Contention:** (Attached contention)

**Note:** This is processed as two appeals; there's two different sales describing two different properties

55-109-TR1 (30.59 acres with improvements) and 55-109 (65.88 acres)

**Determination:**

1. The subject property is 65.88 acres, land only; located at 1160 Ridgeway Rd, Trion, GA.
2. The land value is \$3,915 per acre with a total fair market value of 257,900.
  - a. Values county-wide were adjusted to market and adjusted in accordance with the Assessor's appraisal procedures manual (APM).
  - b. This property receives the purchase price due or the assessor's value whichever is lower according to SB46 (see attached)
  - c. In this case the assessor's value of \$257,900 is lower than the sales price.
3. The property was purchased in October 14, 2022 for \$442,000 recorded in the Clerk's office October 21, 2022 to include tracts 3, 5, 6, 7, 8 and 9 (attached copies for the Board's review)

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$257,900 for tax year 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**e. Owner Name: Macedo III, John and Virginia**

**Map & Parcel: 55-109-TR1 - Acct#15176**

**Tax Year: 2023**

**Asserted Value:** \$484,572 for 55-109-TR1

**Contention:** (Attached contention) and an additional appeal form requesting 2 properties as one

**Note:** This is processed as two appeals; there's two different sales describing two different properties

55-109-TR1 (30.59 acres with improvements) and 55-109 (65.88 acres)

**Determination:**

1. The subject property is 30.59 acres located at 1160 Ridgeway Rd, Trion, GA.
2. The house built in 2015; 150 grade construction with 2,669 sq. ft. has a value of \$629,700; land value is \$3,743 per acre at \$114,500; accessory value is \$30,810; for a total fair market value of \$775,010.
  - a. The property was reviewed on December 15, 2022; the physical decreased from 100 to 96 and the construction grade was adjusted in accordance with the Assessor's appraisal procedures manual (APM) and adjusted to market.
  - b. This property receives the purchase price due or the assessor's value whichever is lower according to SB46 (see attached)
  - c. In this case the assessor's value of \$775,010 is lower than the sales price.
3. The property was purchased in August, 2022 for \$900,000 recorded in the Clerk's office September 8, 2022 to include tracts 1 and 4 (attached copies for the Board's review)

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$775,010 for tax year 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**f. Owner Name: Struder, Steven & Maria**

**Map & Parcel: 48-1-E**

**Tax Year: 2023**

**Asserted Value:** \$527,000

**Contention:** Our value seems higher than comparable properties. Speculation on GMASS model versus Chattooga County Board of Assessors not in sync. Mileage rate not established at time of initial tax bill.

**Determination:**

1. The subject property is 25.50 acres located at 369 Martin Dairy Rd, Summerville; purchased in 2022 for \$725,000 and SB346 applies for this property (Documentation available)
2. The house built in 2018 with 2,485 sq. ft. has a value of \$520,000; land value is \$81,900 under covenant; accessory value is \$18,000; for a total fair market value of \$620,100.
3. The subject property's covenant land value is \$32,795.

4. The property was reviewed on December 15, 2022; changes included grade adjustment increase in accordance with the Assessor's appraisal procedures manual (APM).
5. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - a. The subject at \$209 per sq. ft falls in line with sales comparables below the median of \$224 per sq. ft. with the subject included as a sale (Comparable study available for the Board's review)
  - b. The subject's land value per acre is \$3,212; the land sales median price per acre is \$3,687.
6. To address the property owner's other concerns:
  - a. GMASS used the data in Assessor's records (data with incomplete information fields).
  - b. Information incomplete or missing in the structures caused a skewed land value.
  - c. Georgia law dictates the information on the assessment notice; the estimated tax is always just estimated and mill rates are set toward the end of the year.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$620,100 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

**g. Owner Name:** Wesson, Gerald & Carolyn

**Map & Parcel:** 38A-7

**Tax Year:** 2023

**Asserted Value:** \$160,000

**Contention:** From 24 months my property was \$120,000, now it is \$257,000, you explain to me why

**Determination: Note: The property owner indicates he would like to appeal to superior court**

1. The subject property is 3.20 acres located at 641 Hair Lake Rd, Summerville.
2. There are 2 houses; one built in 1972 with 1,679 sq. ft. has a value of \$136,100; the other built 1962 with 1,632 has a value at \$94,700; accessory value is \$5,650 and land value of \$20,400 for a total fair market value of \$256,850.
3. The property was reviewed January 5, 2022 during the normal 3 year review process; the physical depreciation decreased on the brick house from 57 to 50 and construction grades adjusted; the physical remained the same on the other.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
4. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - a. The brick house is only \$58 per sq. ft due to the physical condition and observed depreciation.
  - b. The house of residence at \$136,000 is \$81 per sq. ft; the median of \$129 per sq. ft. (Comparable study available for the Board's review)
  - c. The subject's land value per acre is \$6,375; the land sales median price per acre is \$6,584.



**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$256,850 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

**h. Owner Name:** Barber, I W

**Map & Parcel:** 68-59

**Tax Year:** 2023

**Asserted Value:** \$21,500 (\$1,265/Acre)

**Contention:** This is undeveloped land with sentimental value.

**Determination:**

1. The subject property is 17 acres located off of Packer Dairy Road, Summerville;
  - The land value is \$61,200, (\$3,600/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$61,200
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,600 per acre is in line with the sales & in line with the median of \$3,280 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$61,200 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Andrew Johnson

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

**i. Owner Name:** Bowman, Kyle & Crystal

**Map & Parcel:** 66-52

**Tax Year:** 2023

**Asserted Value:** \$12,000 (\$3,158/Acre)

**Contention:** property is overvalued

**Determination:**

1. The subject property is 3.8 acres located off of Wahatchee Trail, Summerville;
  - The land value is \$20,700, (\$5,447/Acre);
  - There is no improvement value & no accessory value;
  - 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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$5,447 per acre is in line with the sales & in line with the median of \$5,213 per acre.
7. However, this property is contiguous with 2 other parcels owned by the same owner
  - All 3 parcels have the same Accessibility and Desirability, but different acre amounts
  - Combining the acreage from the other parcels equals a total of 11.22 acres
  - Having an override for total acres will decrease the total fair market value for each individual property

**Recommendation:** Recommending the Board of Assessor's approve the changes and approve the value of \$16,100 (\$4,237/Acre) for tax year 2023.

This is a decrease of \$4,600 fair market value, equates to a decrease of \$1,210 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**j. Owner Name:** Bowman, Kyle & Crystal

**Map & Parcel:** 66-52-C

**Tax Year:** 2023

**Asserted Value:** \$24,000 (\$3,810/Acre)

**Contention:** property is overvalued

**Determination:**

1. The subject property is 6.3 acres located off of Wahatchee Trail, Summerville;
  - The land value is \$30,700, (\$4,873/Acre);
  - There is no improvement value & no accessory value;
  - 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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$4,873 per acre is in line with the sales & below the median of \$5,882 per acre.
7. However, this property is contiguous with 2 other parcels owned by the same owner
  - All 3 parcels have the same Accessibility and Desirability, but different acre amounts
  - Combining the acreage from the other parcels equals a total of 11.22 acres
  - Having an override for total acres will decrease the total fair market value for each individual property

**Recommendation:** Recommending the Board of Assessor's approve the changes and approve the value of \$26,700 (\$4,238/Acre) for tax year 2023.

This is a decrease of \$4,000 fair market value, equates to a decrease of \$635 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**k. Owner Name:** Bowman, Kyle & Crystal

**Map & Parcel:** 66-52-M

**Tax Year:** 2023

**Asserted Value:** \$4,000 (\$3,571/Acre)

**Contention:** property is overvalued

**Determination:**

1. The subject property is 1.12 acres located at 424 Wahatchee Trail, Summerville;
  - The land value is \$7,600, (\$6,786/Acre);
  - There is no improvement value & no accessory value;
  - 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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$6,786 per acre is in line with the sales & below the median of \$7,200 per acre.
7. However, this property is contiguous with 2 other parcels owned by the same owner
  - All 3 parcels have the same Accessibility and Desirability, but different acre amounts
  - Combining the acreage from the other parcels equals a total of 11.22 acres
  - Having an override for total acres will decrease the total fair market value for each individual property

**Recommendation:** Recommending the Board of Assessor's approve the changes and approve the value of \$4,700 (\$4,196/Acre) for tax year 2023.

This is a decrease of \$2,900 fair market value, equates to a decrease of \$2,590 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**l. Owner Name:** Clark, James Hill

**Map & Parcel:** 43A-9

**Tax Year:** 2023

**Asserted Value:** \$25,000 (\$3,571/Acre)

**Contention:** This is only farm land – used only for cutting of hay.

**Determination:**

1. The subject property is 7 acres located at Highway 100, Lyerly;
  - Land is Residential Class, Rural Land Use
  - The land value is \$33,500, (\$4,786/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$33,500
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. Accessibility and Desirability vary with the characteristics of individual properties
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability codes indicates the subject's value at \$4,786 per acre is in line with the sales & below the median of \$5,882 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$33,500 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** Andrew Johnson

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

**m. Owner Name:** Cook, Larry & Susan

**Map & Parcel:** 35-102

**Tax Year:** 2023

**Asserted Value:** \$50,000 (\$2,778/Acre)

**Contention:** owner would like to know why the value went down \$20,450 then they raised it back up \$21,049 in 2023

**Determination:**

1. The subject property is 18 acres located at 2077 Hemphill Road, Summerville;
  - The land value is \$64,000, (\$3,556/Acre); Covenant Value of \$21,049, (\$1,169/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$64,000
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. In 2022 this parcel was considered a Large Tract because the acreage break point was at 17 acres
7. In 2023 this parcel is considered Small Tract because the acreage break point is 40 acres
8. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,556 per acre is in line with the sales & below the median of \$3,739 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$64,000 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

**n. Owner Name:** Cordle, Max & Janette

**Map & Parcel:** 77-18

**Tax Year:** 2023

**Asserted Value:** \$34,659 (\$1,155/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 30 acres located off of Gore Subligna Road, Summerville;
  - Land is Conservation Use Class, Rural Land Use
  - The land value is \$90,800, (\$3,027/Acre); Covenant Value of \$17,712, (\$590/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$90,800
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,027 per acre is in line with the sales & below the median of \$3,057 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$90,800 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

**o. Owner Name:** Groce, Donald Ben & Laura

**Map & Parcel:** 58-10-R11

**Tax Year:** 2023

**Asserted Value:** \$511,179

**Contention:** \*subject to square footage inspection by assessor's office (see attached)

**Determination:**

1. The subject property is 6.74 acres located at 253 Riverbluff Drive, Summerville;
  - The land value is \$17,400, (\$2,582/Acre);
  - The improvement value is \$840,000
  - The accessory value is \$54,240;
  - Total fair market value of \$911,640
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. A review to the property was made on September 11, 2023
  - The house measurements was verified
  - The basement square footage and completion was verified
  - New photos were taken of the residence
5. The home was determined not to be a 1 story with a finished ½ story
  - The home is a 1 story with an unfinished attic
  - This results in the total home heated area to be 2,716
6. The basement size was determined to be 2,704 square feet and 50% complete finish
7. The improvements were updated to their individual physical depreciation
8. With the correction above, the improvement value calculates to be \$593,200
  - The accessories value calculates to \$63,700
  - Total fair market value is \$674,300

**Recommendation:** Recommending the Board of Assessors approve these changes and approve the value of \$674,300 for tax year 2023. This is a decrease of \$237,340

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**p. Owner Name:** Hardeman, Janyth Packer

**Map & Parcel:** 68-7

**Tax Year:** 2023

**Asserted Value:** \$59,340 (\$2,374/Acre)

**Contention:** value increased 36% for 2023. This was after a 113% in 2022

**Determination:**

1. The subject property is 25 acres located off of John Jones Road, Summerville;
  - The land value is \$80,900, (\$3,236/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$80,900
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,236 per acre is in line with the sales & below the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$80,900 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

**q. Owner Name: Hardeman, Janyth Packer**  
**Map & Parcel: 68-128**  
**Tax Year: 2023**

**Asserted Value:** \$51,781 (\$2,474/Acre)

**Contention:** value increased 38% for 2023. This was after a 8.5% increase in 2022

**Determination:**

1. The subject property is 20.93 acres located off of John Jones Road, Summerville;
  - The land value is \$71,500, (\$3,416/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$71,500
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,416 per acre is in line with the sales & in line with the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$71,500 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**

**r. Owner Name: Hawkins, Jennifer N**  
**Map & Parcel: 25-50**  
**Tax Year: 2023**

**Asserted Value:** \$102,736

**Contention:** \$107870 is too high

**Determination:**

1. The subject property is 37.67 acres located at 8732 Highway 337, Summerville;
  - Land is Agricultural Class, Rural Land Use
  - The land value is \$98,100, (\$2,604/Acre); There is no covenant on the land;
  - There is no improvement value
  - The accessory value is \$9,770;
  - Total fair market value of \$107,870
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. Accessibility and Desirability vary with the characteristics of individual properties
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability codes indicates the subject's value at \$2,604 per acre is in line with the sales & in line with the median of \$2,115 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$107,870 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

**s. Owner Name:** Hegwood, Frances F

**Map & Parcel:** 13-61

**Tax Year:** 2023

**Asserted Value:** \$66,613 (\$2,255/Acre)

**Contention:** over valued

**Determination:**

1. The subject property is 29.54 acres located off of Gilreath Mill Road, Menlo;
  - Land is Conservation Use Class, Rural Land Use
  - The land value is \$84,700, (\$2,867/Acre); Covenant Value of \$11,148, (\$377/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$84,700
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$2,867 per acre is in line with the sales & in line with the median of \$2,576 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$84,700 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

**t. Owner Name:** Houston, David & Sue

**Map & Parcel:** 66-53

**Tax Year:** 2023

**Asserted Value:** \$32,550 (\$1,017/Acre)

**Contention:** No longer has timber and is under covenant

**Determination:**

1. The subject property is 32 acres located off of Wahatchee Trail, Summerville;
  - Land is Conservation Use Class, Rural Land Use
  - The land value is \$94,300, (\$2,947/Acre); Covenant Value of \$18,392, (\$575/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$94,300



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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$2,947 per acre is in line with the sales & below the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$94,300 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

**u. Owner Name:** Houston, David & Sue

**Map & Parcel:** 66-65

**Tax Year:** 2023

**Asserted Value:** \$72,802 (\$2,364/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 30.80 acres located off of Gore-Subligna Road, Summerville;
  - Land is Conservation Use Class, Rural Land Use
  - The land value is \$92,200, (\$2,994/Acre); Covenant Value of \$38,118, (\$1238/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$92,200
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$2,994 per acre is in line with the sales & below the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$92,200 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

**v. Owner Name:** Hughes, Billy L

**Map & Parcel:** 48-70

**Tax Year:** 2023

**Asserted Value:** \$49,610 (\$2,255/Acre)

**Contention:** In flood zone

**Determination:**

1. The subject property is 22 acres located off of Elder Trailer Park, Summerville;
  - The land value is \$74,100, (\$3,368/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$74,100
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,368 per acre is in line with the sales & in line with the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$74,100 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:** Hurley, Edward, Suzanne, & Barry

**Map & Parcel:** 37-73

**Tax Year:** 2023

**Asserted Value:** \$50,377 (\$2,255/Acre)

**Contention:** (no contention given)

**Determination:**

1. The subject property is 22.34 acres located off of Hamby Road, Summerville;
  - The land value is \$91,900, (\$4,114/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$91,900
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$4,114 per acre is in line with the sales & in line with the median of \$4,074 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$91,900 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**

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

**Map & Parcel: 28-18-B**

**Tax Year: 2023**

**Asserted Value:** \$50,000 (\$2,537/Acre)

**Contention:** (no contention given)

**Determination:**

1. The subject property is 20 acres located at 1683 Fish Hatchery Road, Summerville;
  - The land value is \$63,600, (\$3,227/Acre); Covenant Value of \$16,681, (\$846/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$63,600
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,227 per acre is in line with the sales & below the median of \$3,499 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$63,600 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**

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

**Map & Parcel: S10-2**

**Tax Year: 2023**

**Asserted Value:** \$16,101 (\$3,038/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 5.3 acres located off of Kellett Street, Summerville;
  - The land value is \$31,600, (\$5,962/Acre);
  - There is no improvement value & no accessory value;
  - 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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.

6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$5,962 per acre is in line with the sales & in line with the median of \$5,882 per acre.
7. However, this property is contiguous with 2 other parcels owned by the same owner
  - All 3 parcels have the same Accessibility and Desirability, but different acre amounts
  - Combining the acreage from the other parcels equals a total of 7.14 acres
  - Having a override for total acres will decrease the total fair market value for each individual property

**Recommendation:** Recommending the Board of Assessor's approve the changes and approve the value of \$29,800 (\$5,623/Acre) for tax year 2023. This is a decrease of \$1,800 fair market value, equates to a decrease of \$339 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Andrew Johnson

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

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

**Map & Parcel:** S10-3

**Tax Year:** 2023

**Asserted Value:** \$3,342 (\$3,038/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 1.1 acres located off of Kellett Street, Summerville;
  - The land value is \$7,500, (\$6,818/Acre);
  - There is no improvement value & no accessory value;
  - 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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$6,818 per acre is in line with the sales & below the median of \$13,208 per acre.
7. However, this property is contiguous with 2 other parcels owned by the same owner
  - All 3 parcels have the same Accessibility and Desirability, but different acre amounts
  - Combining the acreage from the other parcels equals a total of 7.14 acres
  - Having a override for total acres will decrease the total fair market value for each individual property

**Recommendation:** Recommending the Board of Assessor's approve the changes and approve the value of \$6,100 (\$5,545/Acre) for tax year 2023. This is a decrease of \$1,400 fair market value, equates to a decrease of \$1,273 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second: Andrew Johnson**

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

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

**Map & Parcel: S10-60**

**Tax Year: 2023**

**Asserted Value:** \$2,248 (\$3,038/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 0.74 acres located off of Kellett Street, Summerville;
  - The land value is \$7,500, (\$10,135/Acre);
  - There is no improvement value & no accessory value;
  - 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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$10,135 per acre is in line with the sales & below the median of \$13,208 per acre.
7. However, this property is contiguous with 2 other parcels owned by the same owner
  - All 3 parcels have the same Accessibility and Desirability, but different acre amounts
  - Combining the acreage from the other parcels equals a total of 7.14 acres
  - Having a override for total acres will decrease the total fair market value for each individual property

**Recommendation:** Recommending the Board of Assessor's approve the changes and approve the value of \$4,100 (\$5,541/Acre) for tax year 2023. This is a decrease of \$3,400 fair market value, equates to a decrease of \$4,594 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Andrew Johnson**

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

**ab. Owner Name: Lenderman, James & Bobbie Ann**

**Map & Parcel: 39-112**

**Tax Year: 2023**

**Asserted Value:** \$96,510 (\$3,000/Acre)

**Contention:** Land has excessive down slope from top of hill to bottom. Land drops estimate 1 foot every 5 feet. Land has a large gravel pit at bottom of property, est. 5 acres. Has an estimate 25 feet drop from top of cliff to bottom of pit, pit unusable.

**Determination:**

1. The subject property is 32.17 acres located off of South Ridge Road, Summerville;
  - Land is Agricultural Class, Rural Land Use

- The land value is \$118,200, (\$3,674/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$118,200
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. Accessibility and Desirability vary with the characteristics of individual properties.
  5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,674 per acre is in line with the sales & below the median of \$3,948 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$118,200 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

**ac. Owner Name:** Lowry, Carol Tinney c/o Earl Tinney Life Estate

**Map & Parcel:** 55-120

**Tax Year:** 2023

**Asserted Value:** \$35,000 (\$2,518/Acre)

**Contention:** (no contention given)

**Determination:**

1. The subject property is 13.9 acres located off of Tinney Road, Trion;
  - The land value is \$63,100, (\$4,540/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$63,100
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$4,540 per acre is in line with the sales & below the median of \$6,967 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$63,100 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

**ad. Owner Name:** Majors, Lee & Maxine

**Map & Parcel:** 9-41

**Tax Year:** 2023

**Asserted Value:** \$60,000 (\$2,641/Acre)

**Contention:** value too high

**Determination:**

1. The subject property is 22.72 acres located off of Highway 337, Menlo;
  - The land value is \$70,700, (\$3,112/Acre); Covenant Value of \$10,901, (\$480/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$70,700
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,112 per acre is in line with the sales & below the median of \$3,499 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$70,700 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

**ae. Owner Name:** Pritchard, Matthew Ohms

**Map & Parcel:** 64-124-B

**Tax Year:** 2023

**Asserted Value:** \$11,920 (\$1961/Acre)

**Contention:** The land is not suitable for building due to terrain.

**Determination:**

1. The subject property is 6.08 acres located at 364 Palm Tree Road, Trion;
  - a. Land is Residential Class, Rural Land Use
  - b. The land value is \$29,800, (\$4,901/Acre);
  - c. There is no improvement value & no accessory value;
  - d. Total fair market value of \$29,800
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. Accessibility and Desirability vary with the characteristics of individual properties
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability codes indicates the subject's value at \$4,901 per acre is in line with the sales & below the median of \$5,882 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$29,800 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**

**af. Owner Name: Owens, Timothy & Lynndan**

**Map & Parcel: 55-52-27A**

**Tax Year: 2023**

**Asserted Value:** \$700 (\$3,889/Acre)

**Contention:** This is a small driveway with another property(s) entering it. It is kept up by us and is in a very poor neighborhood. There is no way anyone would pay \$2,000 for it

**Determination:**

1. The subject property is 0.18 acres located at Airport Road, Trion;
  - Land is Residential Class, Rural Land Use
  - The land value is \$2,000, (\$11,111/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$2,000
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. Accessibility and Desirability vary with the characteristics of individual properties
  - This is a rectangle shaped parcel 54' wide by 145' long
  - The parcel is encompassing a driveway to neighboring properties

**Recommendation:** Recommending the Board of Assessor's approve the value of \$670 (\$3,722 per acre) for tax year 2023. This is a \$1,330 total fair market decrease, equates to \$7,389 per acre decrease

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**ag. Owner Name: Quinlivan Farms LLC**

**Map & Parcel: 40-115-F**

**Tax Year: 2023**

**Asserted Value:** \$61,336 (\$2,255/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 27.2 acres located off of Highway 100, Summerville;
  - The land value is \$85,500, (\$3,143/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$85,500
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.



6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,143 per acre is in line with the sales & below the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$85,500 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

**ah. Owner Name:** Richardson, Joey H, Hazel W Barker, Dianne Barker

**Map & Parcel:** 49-88

**Tax Year:** 2023

**Asserted Value:** \$67,000 (\$2,233/Acre)

**Contention:** (No contention given)

**Determination:**

1. The subject property is 30 acres located off of Reynolds Street, Summerville;
  - Land is Agricultural Class, Rural Land Use
  - The land value is \$113,000, (\$3,767/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$113,000
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,767 per acre is in line with the sales & below the median of \$3,948 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$113,000 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Andrew Johnson

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

**ai. Owner Name:** Scott, Daniel Hugh

**Map & Parcel:** 55-12

**Tax Year:** 2023

**Asserted Value:** \$7,883 (\$3,179/Acre)

**Contention:** Property has not been changed or upgraded. No work has been done

**Determination:**

1. The subject property is 2.48 acres located at Ridgeway Drive, Trion;
  - Land is Residential Class, Rural Land Use

- The land value is \$16,100, (\$6,492/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$16,100
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. Accessibility and Desirability vary with the characteristics of individual properties
  5. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability codes indicates the subject's value at \$6,492 per acre is in line with the sales & below the median of \$6,986 per acre

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$16,100 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

**aj. Owner Name:** Strawn, Emeline Holland

**Map & Parcel:** 43-11

**Tax Year:** 2023

**Asserted Value:** \$50,000 (\$2,500/Acre)

**Contention:** No improvements have been made

**Determination:**

1. The subject property is 20 acres located off of Taliaferro Springs Road, Lyerly;
  - The land value is \$69,200, (\$3,460/Acre); Covenant Value of \$14,198, (\$710/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$69,200
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. Accessibility and Desirability vary with the characteristics of individual properties.
5. The size of the parcel contributes to the per acre amount in the fair market value.
6. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,460 per acre is in line with the sales & in line with the median of \$3,244 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$69,200 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

**ak. Owner Name:** Winstead, Jessica F

**Map & Parcel:** 25-18

**Tax Year:** 2023

**Asserted Value:** \$15,000 (\$1,041/Acre)

**Contention:** This property has no road access and is primarily vertical in topography; not a choice piece. I purchased the property in 2017 for \$11,000. At the standard rate of inflation, approx. 3%, I estimate the lot should be valued no higher than \$15,000.

**Determination:**

1. The subject property is 14.41 acres located at Neal Gap Road, Summerville;
  - The land value is \$49,500, (\$3,435/Acre); There is no covenant on the land;
  - There is no improvement value & no accessory value;
  - Total fair market value of \$49,500
2. The property was purchased from the Bank of LaFayette on 5/26/2016 for \$11,000
  - In 2017 the FMV was \$48,975, but the owner had a SB346 for the sale price
  - FMV in 2018, 2019, 2020, & 2021 was \$48,975 & 2022 was \$43,778
3. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
4. 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.
5. Accessibility and Desirability vary with the characteristics of individual properties.
6. The size of the parcel contributes to the per acre amount in the fair market value.
7. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,435 per acre is in line with the sales & below the median of \$4,578 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$49,500 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** Andrew Johnson

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

**al. Owner Name:** Winstead, Jessica F

**Map & Parcel:** 25-19

**Tax Year:** 2023

**Asserted Value:** \$52,000 (\$2,356/Acre)

**Contention:** Previous year's estimated value was \$50,477. At the standard rate of inflation, approx. 3%, I estimate the value to be \$52,000

**Determination:**

1. The subject property is 22.07 acres located off of Neal Gap Road, Summerville;
  - The land value is \$69,200, (\$3,135/Acre); There is no covenant on the land;
  - There is no improvement value;
  - The accessory value is \$2,070;
  - Total fair market value of \$71,270
2. The property was reviewed on 10/5/2022
3. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
4. 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.
5. Accessibility and Desirability vary with the characteristics of individual properties.
6. The size of the parcel contributes to the per acre amount in the fair market value.

7. The subject's comparable report with 5 sales around the same acreage and Accessibility & Desirability indicates the subject's value at \$3,135 per acre is in line with the sales & below the median of \$3,499 per acre.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$71,270 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** Andrew Johnson

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

**am. Owner Name:** Wright, Jr William & Cahill, Kathleen

**Map & Parcel:** 24-27-A

**Tax Year:** 2023

**Asserted Value:** \$20,000 (\$531/Acre)

**Contention:** On side of mountain - steep drop off - no way to access property - of no value for development or land use -

**Determination:**

1. The subject property is 37.50 acres located off of Hidden Brow Road, Menlo;
  - Land is Agricultural Class, Rural Land Use
  - The land value is \$79,000, (\$2,107/Acre);
  - There is no improvement value & no accessory value;
  - Total fair market value of \$79,000
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. Accessibility and Desirability vary with the characteristics of individual properties
5. This property is on the side of a mountain. The terrain is not suitable for building, cutting timber from or harvesting crops given the information from the soil types from the covenant values.
  - Changing the Accessibility and Desirability to reflect the type of land this is and uniform with similar land located on mountain side results in a lower acreage fair market value.
6. The subject's comparable report with 5 sales around the same acreage and changed Accessibility & Desirability indicates the subject's value at \$1,509 per acre is in line with the sales & in line with the median of \$2,115 per acre
7. The owner has applied for a covenant. The covenant value will be \$18,791 (\$501/Acre)

**Recommendation:** Recommending the Board of Assessor's approve the changes & approve the fair market value of \$56,600 (\$1,509/Acre) for tax year 2023.

This is a decrease of \$22,400 fair market value, equates to a decrease of \$598 per acre.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**an. Owner Name: Elrod, William**  
**Map & Parcel: 40-2**  
**Tax Year: 2023**

**Asserted Value:** \$250,000  
**Contention:** too much too quick.

**Determination:**

- The subject property is 4.76 acres located at 3060 Back Berryton Road, Summerville.
- The house built in 1989 with 1,800 sq. ft. has a value of \$213,800; land value is \$24,200; accessory value is \$80,320; for a total fair market value of \$318,310.
- The property was reviewed on May 22, 2023; the physical depreciation decreased for 2023
- 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 \$118.78 per sq. ft falls in line with sales comparables below the median of \$134.75 per sq. ft. (Comparable study available for the Board's review)
- The subject's land value per acre is \$5,084; 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 \$318,310 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Andrew Johnson**

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

**ao. Owner Name: Fowler, John**  
**Map & Parcel: 28-8-A**  
**Tax Year: 2023**

**Asserted Value:** \$200,000  
**Contention:** Just because realtor and buyer demand go way up doesn't mean the property is really worth what they say it is worth.

**Determination:**

1. The subject property is 1 acre located at 161 Grand Eight Lane, Summerville.
2. The house built in 2001 with 1,807 sq. ft. has a value of \$226,300; land value is \$3,600; accessory value is \$1,790; for a total fair market value of \$231,690.
3. The property was reviewed on April 19, 2023; the physical depreciation decreased for 2023.
4. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
5. The subject at \$125.24 per sq. ft falls in line with sales comparables below the median of \$131.69 per sq. ft. (Comparable study available for the Board's review)
6. The subject's land value per acre is \$3,600; the land sales median price per acre is \$6,568.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$231,690 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**ap. Owner Name:** Morgan, Kevin

**Map & Parcel:** 68-1-T01

**Tax Year:** 2023

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

**Contention:** Not much mature wood, bad decks, not working well

**Determination:**

- The subject property is 3 acres located at 130 Ben Moseley Circle, Summerville.
- The house built in 2002 with 2,307 sq. ft. has a value of \$306,500; land value is \$19,100; accessory value is \$6,600; for a total fair market value of \$332,200.
- The property was reviewed on November 4, 2022; the physical depreciation decreased for 2023.
- 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 \$132.85 per sq. ft the subject's land value per acre is \$6,366.
- The subject's sales price was \$360,000
- A comparable study is not warranted since we are required to apply SB346 and the assessor's value is lower than the sales price, they received the lower value of \$332,200. (\$27,800 less than sales price)

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$332,200 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**aq. Owner Name:** Morgan, Milford

**Map & Parcel:** 41-9-B

**Tax Year:** 2023

**Asserted Value:** \$50,000

**Contention:** N/A

**Determination:**

- The subject property is 1.17 acres located at 5485 Highway 100, Lyerly.
- The house built in 1950 with 2,052 sq. ft. has a value of \$199,400; land value is \$7,900; accessory value is \$0; for a total fair market value of \$207,300.

- The property was reviewed on May 23, 2023; the physical depreciation decreased for 2023.
- 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 \$97.17 per sq. ft falls in line with sales comparables below the median of \$128.09 per sq. ft. (Comparable study available for the Board's review)
- The subject's land value per acre is \$6,752; the land sales median price per acre is \$6,339.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$207,300 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**ar. Owner Name: Parker, Derrell**

**Map & Parcel: 36-32A-L11**

**Tax Year: 2023**

**Asserted Value:** \$301,400

**Contention:** Inaccurate Accessory improvements. Assessment does not consider sub standard Bryant Road, lack of broadband service and unreliable cell phone service

**Determination:**

- The subject property is 5.82 acres located at 111 Rea Drive, Summerville.
- The house built in 2000 with 2488 sq. ft. has a value of \$278,300; land value is \$34,100; accessory value is \$24,660; for a total fair market value of \$337,060.
- The property was reviewed on May 4, 2023; the physical depreciation decreased for 2023.
- 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 \$111.86 per sq. ft falls in line with sales comparables below the median of \$128.78 per sq. ft. (Comparable study available for the Board's review)
- The subject's land value per acre is \$5,859; the land sales median price per acre is \$6,469.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$337,060 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**as. Owner Name: Reynolds, Donna**  
**Map & Parcel: 17-9-T07**  
**Tax Year: 2023**

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

**Contention:** This has gone up more than 100% and is unacceptable for any normal family on a strict budget.

**Determination:**

- The subject property is 5.01 acres located at 1139 Mcwhorter Road, Menlo.
- The house built in 2005 with 2,192 sq. ft. has a value of \$294,200; land value is \$20,700; accessory value is \$1,900; for a total fair market value of \$316,800.
- The home owner paid \$350,000 for this property on September 9, 2022.
- The property was reviewed on October 25, 2022; the physical depreciation decreased for 2023.
- 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's is at \$134 per sq. ft.
- The subject's land value per acre is \$4131.
- The comparable study is not warranted since we are required to apply senate bill SB346.
- The subject's value is less than the sale price.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$316,800 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: Andrew Johnson**

**Second: Betty Brady**

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

**at. Owner Name: Stephenson, Charles**  
**Map & Parcel: 51-20**  
**Tax Year: 2023**

**Asserted Value:** \$55,000

**Contention:** Manufactured home that has depreciated.

**Determination:**

- The subject property is 8.74 acres located at 2926 Highway 100, Summerville.
- The mobile home was built in 1988. It is a 26x66 Buccaneer Homes, Challenger. It has a value of \$23,455; land value is \$39,800; accessory value is \$1,100; for a total fair market value of \$64,483.
- The property was reviewed on August 1, 2022; the mobile Home is set at fair 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 \$4,553; 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.

**Recommendation:** Recommending the Board of Assessor’s make no change for a total fair market value of \$64,483 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**au. Owner Name:** Stowe, Richard

**Map & Parcel:** 47-15

**Tax Year:** 2023

**Asserted Value:** \$19,000

**Contention:** This is a 1979 doublewide trailer that was built on 20 years ago. no new upgrades. Trailers depreciate.

**Determination:**

- The subject property is 3 acres located at 326 Woods Road, Summerville.
- The mobile home was built in 1979it is a 24x56 Guerdon Statler. It has a value of \$23,608; land value is \$19,100; accessory value is \$3,820; for a total fair market value of \$46,528.
- The property was reviewed on June 23, 2023; the mobile home is set at fair 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 \$6,366; the land sales median price per acre is \$5,000.
- This is in line with sales.

**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.

**Recommendation:** Recommending the Board of Assessor’s make no change for a total fair market value of \$46,528 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second: John Bailey**

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

**av. Owner Name: Willingham, Derek & Shelia**

**Map & Parcel: 48-10**

**Tax Year: 2023**

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

**Contention:** No changes to my property but property taxes went up.

**Determination:**

- The subject property is 5.50 acres located at 720 Saddle Club Road, Summerville.
- The mobile home was built in 1994. It is a 28x66 Southern Energy Home, Southern Hospitality. It has a value of \$33,202; land value is \$27,400; accessory value is \$1,570; for a total fair market value of \$62,172.
- The property was reviewed on June 20, 2023; the mobile home 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 \$4,981; 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
- An increase in value to \$75,000 is not warranted for a mobile home as there value is set by NADA
- 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.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$62,172 for tax year 2023.

**Reviewer:** Meghan Howard

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Andrew Johnson**

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

**VII: MISCELLANEOUS**

**a. Compton appeal waiver and release**

**Mr. Wilson, Chairman, signed the appeal release.**

**b. Hicks appeal waiver and release**

**Mr. Wilson, Chairman, signed the appeal release.**

**c. Pledger appeal waiver and releases**

**Mr. Wilson, Chairman, signed the appeal releases.**

**VIII: INVOICES**

**a. Schneider (qPublic) – Inv# I002680/ Due date 11/30/2023 / Amount \$2,079 (quarterly)**

**BOA approved to pay.**

b. WinGAP annual membership dues – Due date 7/31/2023 / Amount \$2,550  
BOA approved to pay.

Nancy Edgeman mentioned having a public covenant workshop next year and the BOA discussed.

Jason Espy inquired about a timeline for digest submission and Nancy Edgeman discussed.

Mr. Wilson asked Joy Hampton about how tax bills for properties that are under appeal differ from non-appealed properties. Mrs. Hampton replied that properties under appeal receive an 85% tax bill. Once the appeal is resolved, the property owner receives a bill for the other 15% or a refund, if one is warranted.

Dan Little asked about lowering values for non-appealed properties and the BOA discussed.

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

Mr. Wilson entertained a motion at 10:31am 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 10:47am by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

Meeting Adjourned at 10:30am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson



Chattooga County  
Board of Assessors Meeting  
September 13, 2023