

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
September 6, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

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 30, 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 – 51
Withdrawn - 1
Cases Settled – 20
Hearings Scheduled – 1
Pending cases – 29
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: 88

Pending appeals: 3113

Closed: 88

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

Requesting BOA acknowledge

VI: APPEALS:

a. Owner: Johnson, Joe & Sandra

Map/ Parcel: 37-83A

Tax Year: 2023

Owners Asserted Value: \$325,000 (less than last year's value)

Owners Contention: Appealing due to increase in taxes. Fixed income. Disable person. The value of house per taxes is not appropriate for county.

Appraiser Notes: Property is located at 11183 Highway 337, Summerville, Ga. with a house value of \$258,200, land (4.84 acres) value of \$24,600, and accessory value of \$9,250 for a total FMV of \$392,050.

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 2003 with 2,784 sq. ft.
2. The property was reviewed on April 28, 2023.
3. The Subject property has a price per sq ft of \$128.66.
4. Four comparable sales were used in the study with a median sale price of \$390,000 and a median price per sq ft of \$157.53 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 4.84 acres with a price per acre of \$5,083. Comparable sales indicate a median price of \$6,141 per acre. The subject property is below the median.

Recommendation: I recommend no change for tax year 2023 for a total FMV of \$392,050.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Owner: Marks, Paul & Susan

Map/ Parcel: 37-83A

Tax Year: 2023

Owners Asserted Value: \$203,731 (last year's value)

Owners Contention: No comments

Appraiser Notes: Property is located at 456 Chelsea Lane, Summerville, Ga. with a house value of \$257,100, land (7.92 acres) value of \$34,700 for a total FMV of \$291,800.

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 1994 with 2,127 sq. ft.
2. The property was reviewed on May 9, 2023.
3. The Subject property has a price per sq ft of \$120.82.
4. Four comparable sales were used in the study with a median sale price of \$390,000 and a median price per sq ft of \$162.97 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 7.92 acres with a price per acre of \$4,381. Comparable sales indicate a median price of \$6,141 per acre. The subject property is below the median.

Recommendation: I recommend no change for tax year 2023 for a total FMV of \$291,800.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

c. Owner: Ware, Jason Ray & Donna Boatfield

Map/ Parcel: 37-TR-09D

Tax Year: 2023

Owners Asserted Value: \$322,400

Owners Contention: No comments

Appraiser Notes: Property is located at 1012 Ridgeview Drive, Summerville, Ga. with a house value of \$442,600, land (4.72 acres) value of \$28,600, and an accessory value of \$23,360 for a total FMV of \$494,560.

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 2009 with 2,514 sq. ft. Purchased in 2017 for \$260,000.
2. The property was reviewed on May 12, 2023.
3. The Subject property has a price per sq ft of \$176.05.
4. Four comparable sales were used in the study with a median sale price of \$396,550 and a median price per sq ft of \$176.81 (Comparable study in file). The study indicates the subject is below comparable sales.
5. Subject property is 4.72 acres with a price per acre of \$6,059. Comparable sales indicate a median price of \$5,124 per acre. The subject property is above median but in line with neighboring properties.

Recommendation: I recommend no change for tax year 2023 for a total FMV of \$494,560.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

d. Owner Name: Dry Valley Auto Parts
Account #: P2147 / Map/Parcel: 38-120
Tax Year: 2023

Asserted Value: \$4500

Contention: Tools wear out with use, they don't get more valuable

Determination:

1. The subject property is a personal property business account for Dry Valley Auto Parts, located at 578 Mahan Rd, Summerville with a total value for machine, equipment and inventory of \$10,879.
2. 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 through their CPA reported in April, 2023.
3. The property owner's C.P.A. submitted their reporting form for 2023 with an inventory value of \$60,385 and a FFME value of 3,063, a total value of \$63,448 on the front of the form.
 - a. The owner's agent had received an inventory value from the property owner for merchandise in the amount of \$60,385 and supplies of \$4,595 totaling \$64,980 on the schedule B portion of the form.
 - b. A call was made to the property owner's agent on May 1, 2023 to verify grouping and machinery details and the inventory discrepancy.
 - c. Once the machinery and equipment errors originally reported on the form was corrected and the actual taxable inventory was verified; the value decreased from their reported value of \$63,448 to \$10,879.
 - d. These were errors submitted by the property owner and/or agent and corrected through the desk review/audit process that is conducted on all the personal property accounts.
4. All personal property from businesses, marine equipment and aircraft is required to be reported by submitting a return form and supporting schedule (Department of Revenue Rule 560-11-10.08(3)(C) and is subject to audit in accordance with O.C.G.A. 48-5-299 and 48-5-300. (see attached)
5. All personal property accounts are audited by desk review and/or property visits.
 - a. Requests to the property owner's are made through letters, reporting forms and phone calls to file their reporting forms along documentation and detail asset reports from the CPA and any other source deemed necessary to accurately report equipment and inventory.
6. In this case it saved the property owner a difference of \$52,569 in value.

Recommendation: Recommending the Board of Assessor's make no change for a total fair market value of \$10,879 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

e. Owner Name: Willow Tree Grill
Account #: Personal Property # P723
Tax Year: 2023

Asserted Value: \$7,500

Contention: Nothing has changed about the property

Determination:

1. The subject property is a personal property business account for Willow Tree Grill located at 592 Highway 48, Summerville with a total value for machine, equipment and inventory of \$9,221.
2. 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 last time a reporting form was received from this business was July 1, 2019.
 - c. The furniture, fixtures and equipment was reported at \$11,795 and the inventory at \$500.
3. This account was reviewed in February 2023 along with other restaurants and accounts under the NAICS #722110.
4. A visit to the property indicated that the equipment was detailed on record with the exception of computer equipment later verified an approximate value per phone call.
5. No changes in equipment have been made to records since 2019; the equipment has depreciated over the years and once the computer equipment value was added and an inventory adjustment made based on comparable restaurants, the value increased from the previous tax year.
 - a. This is a part of the auditing process in accordance with State Laws and guidelines.
 - b. All personal property from businesses, marine equipment and aircraft is required to be reported by submitting a return and supporting schedule (Department of Revenue Rule 560-11-10.08(3)(C) and is subject to audit in accordance with O.C.G.A. 48-5-299 and 48-5-300. (See attached)
6. All personal property accounts are audited by desk review and/or property visits.
 - a. Request to the property owner's are made through letters, reporting forms and phone calls to file their reporting forms along with tax forms #4562, detail asset reports from the CPA and any other source deemed necessary to accurately report equipment and inventory.

Recommendation: Recommending the Board of Assessor's make no change for a total fair market value of \$9,221 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

f. Owner Name: Listed below, 8 boat accounts
Subject: Boats/Marine Personal Property
Tax Year: 2023

- 1. Owner: - Lowry, Ross- Acct #P1290**
 - Property owner's asserted value is \$5,500; property owner's contention: paid \$4,000 for one & \$1,500 for the other. There has been nothing done to increase value if anything they should depreciate.
 - No boat or motor description details were reported as needing corrections
 - See A.B.O.S Board approved pricing guide information in the determination below
 - 2022 ABOS value \$7,030 for both; 1992 Bass Master Crappie 17' 140 hp \$8,960; 1989 Javelin 378 110 OMC 17'9 \$7,280 for a total 2023 ABOS value \$16,240.

- 2. Owner: - Barnes, Orlando - Acct #P841**
 - Property owner's asserted value is \$7,000; property owner's contention: No contention entered on the appeal form
 - No boat or motor description details were reported as needing corrections
 - See A.B.O.S Board approved pricing guide information in the determination below
 - 2022 ABOS value \$9,491; 2023 ABOS value \$14,412.

- 3. Owner: - Zellner, Carlos - Acct #P1179**
 - Property owner's asserted value is \$4,500; property owner's contention: Boat and trailer new in 2008 purchased for \$3,000. Motor new in 2010 for \$2,100 – Total \$5,000 new; now over 12 years old.
 - See A.B.O.S Board approved pricing guide information in the determination below
 - No boat or motor description details were reported as needing corrections
 - 2022 ABOS value \$5,030; 2023 ABOS value \$10,578.

- 4. Owner: Everett, Scott- Acct #241**
 - Property owner's asserted value is \$4,000; property owner's contention: Boat was purchased 7-1-98. Boat has been used every year, fair condition not worth \$4,000.
 - Description details were reported as needing corrections
 - 2022 ABOS value \$4,275; 2023 before changes \$11,777; 2023 final ABOS value \$8,387 after applying detail changes and fair condition to boat and motor.

- 5. Owner: Espy, Randall- Acct #1112**
 - Property owner's asserted value is \$4,076; property owner's contention: FMV more than doubled in one year for a 1995 boat, boat currently does not run, trailer should not be included in value, the trailer is taxed by way of tag registration.
 - Previously reported and verified information with the property owner that a tree fell on the boat
 - All trailer values are excluded from values
 - 2022 ABOS value \$4,076; 2023 before changes \$8,243; 2023 final ABOS value \$3,378 after updating the boat to rough condition and not operable.

- 6. Owner: Devier, Christopher - Acct #1664**
 - Property owner's asserted value is \$0; property owner's contention: No longer have the boat
 - Records indicate a boat and a jet ski; called the owner's to verify; Ms. Devier returned our call and reported the jet ski was sold, but they still have a boat.
 - 2022 ABOS value \$11,261; 2023 before changes \$24,247; 2023 final ABOS value \$4,486

7. Owner: Scoggins, Kyle - Acct #1189

- Property owner's asserted value is \$2,500; property owner's contention: Owns Ski barge only; sold bass tracker; photo provided of the Ski barge
- Ski barge is in poor condition
- 2022 ABOS value \$6,782; 2023 before changes \$20,481; 2023 final ABOS value \$2,982 after updates.

8. Owner: Payton, Stephen & Mitzi - Acct #1929

- Property owner's asserted value is \$7,500; property owner's contention: Old boat wear and tear 2013, 10 years old
- According to fair condition the ABOS value does not give a \$7,500 value but does decrease;
- 2022 ABOS value \$9,952; 2023 notified value \$14,855; 2023 final ABOS value \$12,100.

Determination:

1. In tax year 2023 the Anderson Bugg Outboard Service (A.B.O.S.) Marine Blue Book's values increased. (See Board of Assessors approved ABOS valuation guide info and research example on other pricing guide values popular with property owners)
 - a. The Board of Assessor's approved each year the use of A.B.O.S. valuation guide provided by DOR with our database system (Applying ABOS to all accounts to maintain uniformity)
2. Rule 560-11-10-0.2-.08(5)(e)
 - a. Widely used pricing guides - The appraisal staff should make a reasonable effort to obtain and use generally accepted pricing guides that are published and widely used within the market. When using such a guide to estimate the comparative sales approach value, the appraiser shall begin with the listed retail price and then make any value adjustments as provided in the guide instructions, based on the best information available about the subject property being appraised. The market approach is commonly used with boats, motors, and aircraft.
 - b. These types of personal property normally have an active secondary market and published pricing guides to appraise the subject property as listed below:
 - Anderson Bugg Outboard Service (A.B.O.S.) Marine and Boat Blue Book
 - National Automotive Dealers Association (N.A.D.A.) Marine Appraisal Guide
 - BUC Used Boat Pricing Guide

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. Also, maintain 2023 ABOS values for those reporting no description detail changes.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

g. Owner Name: Henry, Steve E & Henry Joan Tanner

Map & Parcel: 81-33-L01

Tax Year: 2023

Asserted Value: \$56,500

Contention: (Included a Appraisal of Real Property)

Determination:

1. The subject property is 29.71 acres located at Barnesville Road, Summerville;
 - Land is Conservation Use Class, Rural Land Use
 - The land value is \$73,503; (per 299C override)
 - This property has a Covenant on the land beginning 2021, giving taxable amount of \$1369.37 per acre.
 - There is no improvement value;
 - There is no accessory value;
 - Total fair market value of \$73,503
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 \$2,474 per acre is in line with the sales & below the median of \$3,057 per acre
5. However, there is certain Desirability and Accessibility that vary between individual properties
6. Given the information in the Property Appraisal, certain characteristics of this property need to be changed to reflect the information provided.

Recommendation: Recommending the Board of Assessor's approve the value of \$56,500 (\$1901.72 per acre) for tax year 2023. This is a decrease of \$572.30 per acre. The owner will still be getting the covenant value of \$1369.37 per acre, \$40,684 total CUVA value.

Reviewer: Jesse Cavin

Motion to approve recommendation:

Motion: Jack Brewer

Second: Andrew Johnson

Vote: All who were present voted in favor

h. Owner Name: KSW Enterprises Inc

Map & Parcel: 46-38-L64

Tax Year: 2023

Asserted Value: \$38,238

Contention: Property currently shows being in the flood plain and an island. Also, beside flood plain issues, property has deed restricted development and is currently mowed for hay.

Determination:

1. The subject property is 23 acres located at Tate Road, Trion;
 - Land is Residential Class, Rural Land Use
 - Land value is \$76,500;
 - There is no improvement value & no accessory value;
 - Total fair market value of \$76,500
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 indicates the subject's value at \$3,326 per acre is in line with the sales & at the median of \$3,244 per acre

Recommendation: Recommending the Board of Assessor's make no changes and the value remain at \$76,500 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

i. Owner Name: KSW Enterprises

Map & Parcel: 46-38-LT-45A

Tax Year: 2023

Asserted Value: \$16,236

Contention: Property shows the majority being in the flood plain. Access in flood plain. Estimated measurements of 2.36 ac in the flood and 1.33 out of flood via qpublic. Limited development, mowed for hay

Determination:

1. The subject property is 3.69 acres located at Creekside Drive, Summerville;
 - Land is Residential Class, Rural Land Use
 - The land value is \$20,500;
 - There is no improvement value & no accessory value;
 - Total fair market value of \$20,500
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 indicates the subject's value at \$5,556 per acre is in line with the sales & at the median of \$5,213 per acre

Recommendation: Recommending the Board of Assessor's make no changes and the value remain at \$20,500 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

j. Owner Name: KSW Enterprises Inc

Map & Parcel: 46-38-LT-45B

Tax Year: 2023

Asserted Value: \$4,318 (\$2750/acre)

Contention: Property currently shows being in the flood plain. Also, flooding is extreme for the entire parcel with no development potential

Determination:

1. The subject property is 1.57 acres located at Creekside Drive, Summerville;
 - Land is Residential Class, Rural Land Use
 - Land value is \$10,500;
 - There is no improvement value & no accessory value;
 - Total fair market value of \$10,500
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 with 5 sales around the same acreage indicates the subject's value at \$6,688 per acre is in line with the sales & below the median of \$17,100 per acre
5. Accessibility and Desirability vary with the characteristics of individual properties
 - This parcel is in a triangle shape, with limited road access at the smallest point and 210 feet at the widest distance inside the parcel

Recommendation: Recommending the Board of Assessor's approve the value of \$5,100 (\$3,248 per acre) for tax year 2023. This is a \$5,400 total fair market decrease, equates to \$3,440 per acre decrease

Reviewer: Jesse Cavin

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

k. Owner Name: Ledwell, Jonathan

Map & Parcel: 55B-33

Tax Year: 2023

Asserted Value: \$2,795

Contention: FMV last year was \$2795. Its an over grown property, and nothing has been done to improve the value of the property. \$7200 is ridiculous. It is not worth that.

Determination:

1. The subject property is 0.92 acres located at Welcome Hill Road, Trion;
 - The land value is \$7,200;
 - There is no improvement value on this land;
 - There is no accessory value;
 - Total fair market value of \$7,200
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. The subject's comparable report with 5 sales around the same acreage indicates the subject's value at \$7,826 per acre is in line with the sales & at the median of \$18,633 per acre

Recommendation: Recommending the Board of Assessor's make no changes and the value remain at \$7,200 for tax year 2023.

Reviewer: Jesse Cavin

Motion to approve recommendation:
Motion: John Bailey
Second: Andrew Johnson
Vote: Four voted in favor, one abstained

l. Owner Name: OHS LLC
Map & Parcel: 46-19-TR-2A
Tax Year: 2023

Asserted Value: \$3,600
Contention: (No contention given)

Determination:

1. The subject property is 1 acre located at Cumming Road, Trion;
 - b. The land value is \$6,800;
 - c. There is no improvement value on this land;
 - d. There is no accessory value;
 - e. 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 with 5 sales around the same acreage indicates the subject's value at \$6,800 per acre is in line with the sales & below the median of \$18,633 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: John Bailey
Second: Jack Brewer
Vote: All who were present voted in favor

m. Owner Name: Thomas, James & Johnnie
Map & Parcel: T04-11
Tax Year: 2023

Asserted Value: \$1,454 (\$3,231/Acre)
Contention: This property is in low lying area and floods when it rains. Could not be built on

Determination:

1. The subject property is 0.45 acres located at South Third Street, Summerville;
 - Land is Residential Class, Rural Land Use
 - The land value is \$6,000;
 - There is no improvement value & no accessory value;
 - 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. Accessibility and Desirability vary with the characteristics of individual properties

5. The subject's comparable report with 5 sales around the same acreage indicates the subject's value at \$13,333 per acre is in line with the sales & at the median of \$13,208 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: Andrew Johnson

Vote: All who were present voted in favor

n. Owner Name: Cabe Jr, Troy Hugh

Map & Parcel: 65-52-A

Tax Year: 2023

Asserted Value: \$60,000

Contention: (No contention given)

Determination:

- The subject property is 0.71 acres located at 790 Spring Creek Road, Summerville.
- The house built in 1996 with 1,028 sq. ft. has a value of \$80,000; land value is \$6,000; accessory value is \$1,580; for a total fair market value of \$87,580.
- The property was reviewed on July 12, 2022; The physical was decreased When visit was made.
- 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 \$77.82 per sq. ft falls in line with sales comparables below the median of \$106.13 per sq. ft. (Comparable study available for the Board's review)
- The subject's land value per acre is \$8,451; the land sales median price per acre is \$11,234.

Recommendation: Recommending the Board of Assessor's make no change for a total fair market value of \$87,580 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

o. Owner Name: Craig, Nancy

Map & Parcel: 41-16-T07

Tax Year: 2023

Asserted Value: \$64,352

Contention: (No contention given)

Determination:

- The subject property is 8.45 acres located at 4358 Highway 100, Summerville.

- The mobile home was built in 1997 it is 28x60 Fleetwood Harbor spring. It has a value of \$38,572; land value is \$31,000; accessory value is \$6,590; for a total fair market value of \$76,162.
- The property was reviewed on June 1, 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 \$3,668; 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 \$76,162 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

p. Owner Name: Eleam, Robert

Map & Parcel: 25-37-A

Tax Year: 2023

Asserted Value: \$85,309

Contention: No changes other than building for storage

Determination:

- The subject property is 10.08 acres located at 472 cooper road, Summerville.
- The mobile home was built in 2004 it is a 30x76 Southwest Modular Housing. It has a value of \$57,952; land value is \$37,500; accessory value is \$4,140; for a total fair market value of \$99,592.
- The property was reviewed on March 8, 2023; The mobile home is set 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 \$3,720; 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 \$99,592 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

q. Owner Name: Pierce, Stanley

Map & Parcel: S04-30

Tax Year: 2023

Asserted Value: \$20,000

Contention: Needs a lot repair

Determination:

- The subject property is 0.17 acres located at 486 James Street, Summerville.
- The mobile home was built in 1993 it is a 26x58 Destiny Omni. It has a value of \$28,538; land value is \$2,100; accessory value is \$1,020; for a total fair market value of \$31,658.
- The property was reviewed on July 29, 2022; It is set at average condition on the NADA schedule.
- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).

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 \$31,658 for tax year 2023.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: Jack Brewer

Second: Andrew Johnson

Vote: All who were present voted in favor

r. Owner Name: Rush, Derrell

Map & Parcel: 28-32-A

Tax Year: 2023

Asserted Value: \$41,927

Contention: My home is in need of a lot of repairs.

Determination:

- The subject property is 1.68 acres located at 188 Booker Road.
- The mobile home was built in 1996 it is 26x62 Peach State HMS, Peach state. It has a value of \$43,479; land value is \$7,400; accessory value is \$1,590; for a total fair market value of \$52,479.
 - The property was reviewed on August 2, 2022;
 - The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject's land value per acre is \$4,405; the land sales median price per acre is \$5,000.
- After reviewing the property adjustments were made to the mobile homes physical condition decreasing its value to \$33,509.

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.

Recommendation: Recommending the Board of Assessor's approve the total fair market value of \$42,499 for tax year 2023. This is a decrease of \$9,980.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: Jack Brewer

Second: Andrew Johnson

Vote: All who were present voted in favor

s. Owner Name: Tapp, Alice

Map & Parcel: 25-65

Tax Year: 2023

Asserted Value: \$60,000

Contention: My home is not for sale. I'm older and my house and property have not changed in over 30 years.

Determination:

- Subject is 1.00 acre; located at 6081 Trion Teloga Road, Summerville; 2023 house value \$91,000; accessory value \$2,940; land \$4,500 for a total fair market value of \$98,440
- Median sales price of comparables is \$133,000; Median sales price per square ft is \$89.81; the subject is \$86.66 per sq. ft. (Market study available for the Board's review)
- The sales median land price per acre is \$6,789; the subject is \$4,500per acre.
- 2022 assessed value \$23,646; 2023 assessed value \$39,376; 2023 assessed value after tax relief \$21,376.
- Tax relief reduction indicates a lower assessed value than the prior year's assessed value.

Conclusion:

- 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: Suggesting the Board of Assessor's make no change in value for a total fair market value of \$98,440 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

VII: MISCELLANEOUS

a. Clark appeal waiver and releases

Mr. Wilson, Chairman, signed the appeal releases.

b. Hall appeal waiver and releases

Mr. Wilson, Chairman, signed the appeal releases.

Jason Espy inquired about our appeal status and the BOA discussed.

Dan Little inquired about how grouping appeals together would work and the BOA discussed.

Andy Allen inquired about our three year review process and the BOA discussed.

Meeting Adjourned at 9:55am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman

Andrew Johnson

Chattooga County
Board of Assessors Meeting
September 6, 2023