

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 13, 2016

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| Attending: | William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present Leonard Barrett – Present Nancy Edgeman - Present |
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Meeting called to order @ 9:04 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 13, 2016
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. FLPA (Forest Land Protection Act)
2. Information request (Leonard)

Motion was made by Mr. Wilson to approve Family Medical Leave Act (FMLA) for Leonard Barrett based on Mother, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Wilson to enter into Executive Session at 9:13 am under the provisions of O.C.G.A. 50-14-3(6), Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Bohanon to exit Executive Session at 9:27 am, Seconded by Mr. Wilson, All that were present voted in favor.

Motion was made by Mr. Wilson based on prior discussions and Executive Sessions, effective June 15, 2016 Leonard Barrett's title as Chief Appraiser was removed and he was classified as an Appraiser III. Effective July 14, 2016 Mr. Barrett's rate of pay will be \$17.17 per hour, Seconded by Mr. Bohanon, All that were present voted in favor.

Mr. Barrett stated that he didn't request this change and recommended the Board appoint a Chief Appraiser no later than December 31, 2016 to advise on Digest functions for 2017.

The Board instructed Nancy Edgeman to prepare a letter for the Boards approval to notify the County Commissioner, Jason Winters of Mr. Barrett's changes.

3. Mobile Home appeal M. Mosley 68-129
4. Remaining appeals
5. 2016 Digest numbers (see agenda item)

BOA acknowledged receiving emails

III. BOE Report: Nancy to forward via email an updated report for Board's review. Please see attached Boeq report.

a. Total 2016 Certified to the Board of Equalization – 14

Cases Settled – 1

Hearings Scheduled – 0

Pending cases – 13

b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41

Cases Settled – 41

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

BOA acknowledged there are 4 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

2016 appeals are complete and the digest file will be submitted to the Tax Commissioner on July 15, 2016.

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 113

Total appeals reviewed Board: 89

Pending appeals: 24

Closed: 34

Includes Motor Vehicle Appeals

Appeal count through 6/6/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.
BOA acknowledged

VI: APPEALS

a. Property: 40A-2

Home Owner: MOSLEY, CHARLOTTE

Years: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 18,480.

2. The Appellant is appealing the "sudden increase in value and taxes", and requests the 2016 value be set back to \$ 6,000.

a. In 2004 this parcel was sound valued at \$1,500 / acres. No change or update had been made to the account since that time.

b. On 06/29/2015, the sound value was removed and the property was classified as "703" -- standard land class for small acreage in Market Area 3. The base value for LC 703 for 2016 is \$1,400 / acre.

c. Additionally, since the parcel has approximately 140 feet fronting on Dovers Cut Rd, and access factor of 3.3 was added. This is the 2016 standard factor for "good" access for parcels of 1 to 7 acres in Market Area 3.

- d. This increased the per-acre value of this parcel to \$4,620.
- 3. Examining 9 tracts of land (0.74 to 10.58 acres) adjacent to, or one parcel removed from the SUBJECT does not indicate that the SUBJECT has been appraised out-of-line with its neighbors.
 - a. Value range of Comps runs \$ 2,500 to \$ 42,213 / SUBJECT is valued at \$ 18,480.
 - b. Per-acre range of Comps runs \$ 2,174 to \$ 5,106 / SUBJECT is valued at \$ 4,620 / acre.
- 4. An examination of market data does not seem to indicate the 2016 appraised value is excessive.
 - a. The ratio study used to adjust values for 2016 included 11 purchases of vacant land from 0.40 to 8.99 acres.
 - b. Two were eliminated from this study as their per-acre purchase prices exceeded \$20,000 per acre. This left NINE sales comparables.
 - o These 9 vacant tracts were purchased at a range of \$ 4,000 to \$ 30,000. The SUBJECT is currently appraised at \$ 18,480.
 - o The per-acre purchase prices ranged from \$ 2,781 to \$ 7,712. SUBJECT is currently appraised at \$ 4,620 per acre.
 - c. The Summerville News has provided a list of 11 vacant land sales from January 1st of this year to June 30th. Said list compares the reported purchase price of a property with the county's tax appraisal as reported by the News.
 - d. Originally eleven parcels comprised this list, but two were eliminated from this study since they both sold in excess of \$ 10,000 / acre.
 - o These NINE parcels were purchased for a range of prices running from \$8,000 to \$ 50,000. The SUBJECT is currently appraised at \$ 18,480.
 - o These NINE parcels were purchased at a per-acre range of \$ 2,358 to \$ 7,000. The SUBJECT is currently appraised at \$ 4,260 per acre.

Recommendation:

It is recommended that the 2016 appraisal be retained and this appeal be forwarded to the County Board of Equalization.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: P02-48

Tax Payer: POOLE, MICHAEL E & DIANE

Year: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 38,902.
 - a. The account breaks down to an improvement value of \$ 36,202 and a land value of \$ 2,700.
 - b. On the Appeal Form, the Appellant gives a value estimate of \$ 4,000 per acre, which may indicate that the land value is the only component being contested.
 - c. Using \$ 4,000 per acre, applied to the parcel's total acreage of 0.33, the result would be a land value of \$ 1,320. The total FMV would become \$ 37,522.
2. During a phone interview on 07/01/2016, the Appellant stated that the value reported in the news applied to the parcels north and south of Wal-Mart (\$ 5,000 per acre) indicated that his parcel was over-valued at \$ 8,182 / acre.
3. Residential properties of less than an acre in the Appellant's immediate area are appraised on a "per-front-foot" basis rather than per acre.

a. Examining 12 residential parcels in the immediate area gives indications of an FMV range of \$ 2,450 to \$ 6,250. At \$ 2,700, the **SUBJECT** lies at the lower end of this range.

b. Per front-foot the range of these appraisals runs \$ 21.40 to \$ 29.00. The **SUBJECT**, at an per-front-foot value of \$ 22.50 lies at the lower end of that range.

c. The Assessment-to-Sales ratio study accepted by the Board of Assessors for establishing 2016 values did not include any calculations dealing with front-footage values.

o The nine vacant land sales included in the Study indicated small acreage land selling in a range of \$ 4,000 to \$ 30,000. At \$ 2,700 the **SUBJECT** falls well below the selling range.

o These nine sales, examined on a "per-acre" basis, ranged from \$ 2,781 to \$ 7,712.

Per acre, **SUBJECT** is appraised at \$ 8,182; which lies at the upper end of the range.

d. The indications appear to be that the **SUBJECT** is not appraised in excess of market value.

4. Per O.C.G.A. § 48-5-299(a), it is the "duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation."

5. Per O.C.G.A. § 48-5-1, "the intent and purpose of the tax laws of this state are to have all property and subjects of taxation returned at the value which would be realized from the cash sale, but not the forced sale, of the property and subjects as such property and subjects are usually sold except as otherwise provided in this chapter".

6. None of these legal requirements obligate the Board of Assessors to accept a single valuation set by the county board of Equalization as a benchmark for market value

Recommendations:

1. Retain the 2016 notice of assessment value of \$ 38,902 on this property.

2. Certify this appeal to the County Board of Equalization.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 28-8

Tax Payer: PLEDGER, DOROTHY & THOMAS C

Year: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 45,917.

a. Improvement component = \$ 10,007

b. Land component = \$ 35,910

2. Appellant is requesting a land value of \$ 3,000 / acre or less. Current per-acre value is \$3,990.

3. Consulting with Mapper, it was verified that the cadastral map for that area had been corrected affecting the **SUBJECT** and two adjacent tracts. These changes affected only the distribution of improvements, not the number of acres.

4. Field inspection of all three properties determined the following:

a. a 14x66 mobile home being charged to the Appellant's sits on parcel 28--10.

b. a 20x20 garage, a 12x10 shed, a 6x18 shed, and an 8x12 shed could not be located or identified on any of the three parcels.

c. a 12x8 pen built in 2015 had not been added to the **SUBJECT** account.

5. An equity study comparing the land value of the **SUBJECT** to 8 nearby parcels of 5 to 15 acres seems to indicate that the **SUBJECT** parcel is appraised equitably with its neighbors (See Equity Study 1 in file).

6. Expanding the comparison area out to include 18 tracts of 5 to 15 acres still does not seem to indicate that the SUBJECT is valued inequitably with similar properties in this area. (Please see Equity Study 2 in file)

7. The Assessment-to-Sales Study accepted by the Board of Assessors to set values for 2016 included 6 vacant land sales of 5 to 18 acres.

- a. Selling prices for these 6 properties ranged from \$ 19,000 to \$ 72,900.
- b. Per acre selling prices ranged from \$ 1,503 to \$ 5,172.

- o The average purchase price per acre was \$ 3,509

- o The median purchase price per acre was \$ 3,797

- c. At \$ 3,990, the SUBJECT is currently appraised at the upper end of the indicated range.

8. The median assessment-to-selling price ratio of these 6 sales is 47.08%. This is approximately 3% above market.

9. These sales may indicate that the county's schedules are slightly above market for land of 5 to 18 acres.

Recommendations:

1. Remove the value of the 14x66 manufactured home from this account for 2016 - \$ 5,339. NOD the title holder (Natalie Pledger Barton) for the 2016 taxes on this home.

2. Remove the value of the 20x20 garage from this account for 2016 - \$ 1,297.

3. Remove the values of the following accessory buildings from the account for 2016.

- a. a 12x10 unfinished utility building - \$ 179

- b. a 6 x18 unfinished utility building - \$ 160

- c. an 8x12 unfinished utility building - \$ 747

4. Add the 12x8 animal pen to the account for 2016 - \$ 104.

5. Leave the land value at \$3,990 / acre (total land value = \$ 35,910).

6. Set the total FMV of this account to \$ 38,299 for 2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 7A4-17

Tax Payer: HOLLIS INVESTMENTS LP Bob Hollis as Agent

Year: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 130,269

- a. Improvement component = \$ 85,269

- b. Land component = \$ 45,000

2. Appellant expresses 2 concerns:

- a. "House needs to be looked at",

- b. Land should be valued as south lots block 10.

3. Change in house value:

- a. Screened Porch corrected to Enclosed Porch

- b. Grade correction from 85 to 110

- c. Physical condition correction for 0.54 to 0.80

- d. Adjustment of Point Value from \$ 236/ point to \$ 264.32 / point (county wide)

- e. Change in Neighborhood Building Factor from 1.54 to 1.7556

- f. CUMMULATIVE BUILDING VALUE CHANGE + \$ 48,455

4. Change in land value:

- a. For 2016 three tracts were combined for a total land value of \$ 45,000.

- o 7A4--17 = \$ 15,000 for 2015

- 7A4--16 = \$ 15,000 for 2015
- 7A4--21-A = \$ 15,000 for 2015

b. CUMMULATIVE LAND VALUE CHANGE + \$ 30,000

5. Change in accessory value:

- a. Physical condition correction from 0.70 to 0.50
- b. Change in Neighborhood Building Factor from 1.54 to 1.7556
- c. CUMMULATIVE ACCESSORY VALUE CHANGE - \$ 1,414

7. Addressing Land value

- a. The SUBJECT parcel is comprised of 3 tracts which existed as individual accounts on the 2015 tax digest: each tract was lot valued at \$ 15,000.
- b. In combining the three tracts for 2016, the land data for 7A4--16 & 7A4--21-A were (along with their values) simply "moved" to the SUBJECT.
- c. However, an examination of property values in this immediate area (please see Land Equity Study, included in folder) seems to indicate that :

- Smaller tracts with brow frontage are tract valued at \$ 15,000
- Larger tracts with brow frontage are tract valued at \$ 30,000.

- d. At \$ 45,000 the SUBJECT may be over-appraised by approximately \$ 15,000.

8. Addressing Accessory value: adjustments made for physical condition and NBF by Randy Espy (08/27/2015) appear appropriate. No changes are indicated for the accessory value.

9. Addressing Building value

- a. On 07/07/2016, the Appellant allowed access to the interior of the house for a detailed inspection.
 - Floor in front of fireplace (living room) is dangerously weak.
 - Ceiling damage in one upper bedroom due to roof leak (leak has been repaired)
 - Stairs are narrow and steep
 - Shingle / roof damage still evident
- b. In this appraiser's opinion, this structure should receive a physical condition factor of 0.60 to 0.70.
- c. In comparing the value of the SUBJECT house with all other houses in map ranges 7A1 through 7A6 built from 1920 to 1940 (30 houses) the following was discovered:
 - The per-SQFT appraisal range of these houses is \$ 12.13 to \$ 73.83 - with the SUBJECT being the high end of the range.
 - The median per-SQFT appraisal of these houses is \$ 29.57.
 - The only houses with per-SQFT values exceeding \$ 45.00, are houses visited in 2015 and 2016 which have received house data updates (5 houses). This may indicate the other houses need to be inspected and updated.
 - The difference between the per-SQFT value of the SUBJECT, and the top of the range for those properties not inspected since 2007 to 2008 is approximately 30%. This may be indicative of the need of a 0.70 adjustment factor to maintain equity among these houses.

Recommendations:

1. Adjust the land value of the SUBJECT to \$ 30,000.
2. Leave the value of the garage at \$ 6,197
3. Adjust the value of the house by the following factors
 - a. 0.70 factor for physical condition
 - b. 0.85 factor (applied as economic obsolescence) with an additional 0.85 factor (applied as functional obsolescence) to bring the value of the SUBJECT more in line with Cloudland houses of similar age.

c. This will reduce the appraised value of the house to \$ 42.00 / SQFT, and will result in the 2016 appraisal of this house reducing to \$ 44,989.

4. This results in a 2016 FMV for this account at \$ 86,186.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. OWNER: PT WESTBROOK PARTNERS IV LLC

MAP/PARCEL: 72-28

TAX YEAR: 2016

Owner's contention: Appealing house value only. Owner's asserted value \$60,000.

Determination:

1. The property according to tax records is 546.24 acres located at 2385 Gore Subligna Rd, Summerville, GA 30747 with a total property value of \$1,553,490.
2. The total acreage is included in the covenant contract that began in 2007 with all the accessory buildings also included in the covenant.
3. The accessory buildings are valued at \$63,597 and the land at \$1,411,264 with a covenant value of \$455,047 for a savings of \$1,019,814.
4. The house valued at \$75,629 built in 1915 has a 100 grade; a physical of 70 and was included in the 12% increase for tax year 2016.
 - Building #2 is sound valued at \$3,000 (old run down bldg. once used for storage)
5. The living area is 2,414 square feet and has a fair market value per sq. ft. of \$31.33.
6. The subject record compares to houses built before 1930 or within a range of 70-80 physical, however; the recent inspection of the house indicates a physical range of 60-70.
7. Updated photos taken during property visit on June 28, 2016 resulted in the following:
 - a. Data collected from exterior inspection indicates some foundation issues with settling and foundation support design.
 - b. The house was built in 1915 and the original foundation that holds up the house in main support areas are stacked stones/rocks.
 - c. Previous research for these type structures indicates issues with foundation, settling, uneven floors and walls over time. This house has visible signs of these issues.
 - d. There is damage to the siding in the back of the house, some fascia and roof damage on the enclosed porch and awning at the back door. The roof of the main living area is good but the roof over the additions and porches need to be replaced completely.
 - e. The approximate 670 sq. feet 1 story addition has window air conditioning indicating an error in tax records with 100% central heat and air.
 - f. There is a back deck, pool deck, above ground pool and a pre-fab carport not on tax record.
 - g. The dimensions of outbuildings are correct with the exception of a lean-to attached to the pole barn. It measures shorter than the length of the pole barn but is recorded at the same length.
8. According to the sales study of comparables with same grade and similar physical, the subject falls below fair market value of \$38 per sq. ft. and below the average sales price of \$47.
9. The average sales price of properties less than 2 acres is \$85,025—this is identifying closer comparables from sales that are based on the houses with a 100 grade. This indicates that the subject's improvement on the 546 acre tract is below market in its grade range.
10. The average fair market value of \$65,021 is below market. These studies and research along with the Department of Revenue's reviews and the Department of Audit's ratio study has prompted the 12% increase of houses 95 grade and above per Board of Assessor's decision dated April 25, 2016.

Recommendation:

1. Suggesting the physical is decreased to 66 and tag to be checked in 2017 for repairs, correct the dimensions of the lean-to and central heat/air percentage for tax year 2016 resulting in a house value of \$69,999, old house at \$3,000 and accessory value of \$62,844. Leave the land valued at \$1,411,264 resulting in a total fair market value of \$1,547,107.
2. Suggesting the pre-fab metal carport, deck on the house, pool and pool deck is added to 2017 tax year record.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

f. OWNER: CONNELLY, CHRISTOPHER

MAP/PARCEL: T15-5

TAX YEAR: 2016

Owner's contention: BOA values are not consistent with similar properties. No recent sales of similar properties support increase.

Determination:

1. The subject is located at 385 Tavern Lane, Trion, a 130 grade house included in the 12% increase per Board minutes April 25, 2016.
 - a. According to department of audits ratio studies, the market analysis, our property reviews and the department of revenue's standards, it was determined that the assessed values of houses 95 grade and above are below market.
 - i. Improvements are coded according to the grade which is given for construction type, building materials, design, craftsmanship and neighborhood factors.
2. The subject built in 1946; a 130 grade is valued at \$146,669 for the house or \$55 per sq. ft. for a 2,652 per sq. ft. living area.
 - a. Next door to the subject is a 115 grade house valued at \$141,957 -or \$52 per sq. ft. this is a \$3 difference per sq. ft. from the subject.
3. The total fair market value of the subject property is \$158,592 for the house, land and out buildings. • The property record of the subject indicates a sales price of \$250,000 in 2009.
4. Photos were taken during a property visit conducted on July 8, 2016 and the results are as follows:
 - a. The roof type has been upgraded from asbestos shingles to asphalt and all other data on record is accurate with the exception of the grade of the house needing comparables.
 - b. A consult between six appraisers and research of houses with similar design, materials and craftsmanship indicates that the subject is more comparable to houses of 120 grades.
 - c. During the visit the property owner requested to attend the meeting when the Board of Assessors reviews their appeal.
5. The accessory buildings valued at \$1,123 and land valued at \$10,800 or \$10,385 per acre for a 1.04 acre tract with 125 front feet did not increase for the 2016 tax year.
 - a. The neighborhood study indicates the subject falling as the lowest on value per acre with the comps ranging from \$10,437 to \$10,880 per acre.
6. The 2015 sales including homes with similar grades of 115 and up, land of similar tract size and desirable neighborhoods have an average sales price of \$204,000 and a median sales price of \$185,000 compared to the subject's total fair market value of \$158,592.

Recommendation:

1. Suggesting records be updated to reflect the change in roof type of the house, change the grade of the house to 120 to maintain uniformity with comparables for a building value of \$135,500 – a decrease in building value of \$11,169.
2. Leave the land and accessory buildings as notified for a total fair market value of \$147,423 for tax year 2016.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Map & Parcel: 63 56

Owner Name: Randy Searels

Tax Year: 2016

Owners Contention: "There has been no improvement to the property that would indicate a rise in the fair market value and subsequent tax increase"

Determination: Subject is located at 206 Bandy Dairy Road with 33 acres and a house with a grade of 105 a physical of 80 with 1288 sq ft and a house value of \$66,647.00 for a value of \$52.00 per sq ft. The 33 acres of land has a value of \$65,622.00 for a value per acre of \$1,989.00. Subject house and all comp houses received the 12% increase.

Neighborhood: The neighboring houses have an average grade of 107 physical of 87 average sq ft of 1614 and average house value of \$84,609.00 for a value per sq ft of \$53.00. The neighboring land has an average of 30.16 acres with average land value of \$58,516.00 for average value per acre of \$1,940.00.

Comparables: The comp houses have an average grade of 102 physical of 78 average sq ft of 1275 and average house value of \$55,227.00 for a value per sq ft of \$43.00. The comp land has an average of 34.49 acres with average land value of \$91,415.00 for average value per acre of \$2,607.00. Overall Averages: The overall average grade is 104 subject is 105; average physical is 82 subject is 80; average sq ft is 1444 subject is 1288; average house value is \$69,918.00 subject is \$66,647.00.

Recommendation: The subject house and land seems to be in line with the neighboring and comp houses and land. Recommendation is to leave the FMV as it is at \$139,172.00

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

h. Map & Parcel: T16 112

Owner Name: Dixie Gas & Oil Company

Tax Year: 2016

Owners Contention: please see attached

Determination: Subject building is located on Highway 27 beside Stansell's old furniture store. The building has 864 sq ft and a value of \$2,658.00 with a value per sq ft of \$3.00. There is a 71 x 24 canopy located on the land with a value of \$10,840.00. The land has a front foot of 230 and depth of 200 for a value of \$128,034.00 and the paving/asphalt has a value of \$4,003.00 for a total fair market value of \$145,535.00. When the underground gas tanks were removed a portion of the asphalt/concrete was also torn up. Over the years more of the asphalt has damaged due to weather and trucking parking on this lot. The canopy has not been kept up and has been hit several times and damaged by weather.

Neighborhood: The five neighborhood land used to compare to the subject have an average land factor of 1.18 average front foot of 151 average land value of \$81,975.00 and average value per front foot of \$543.00. The neighborhood lots have been well maintained with the asphalt/concrete in better condition than the subject land.

Comparables: The comp lands used in this study are located near the subject. These comps have an average land factor of 1.18 average front feet of 157.25 average land value of \$78,612.00 and average value per front foot of \$500.00. These lots have also been maintained and are in better condition than the subject.

Recommendation: Since the building is under \$5.00 per sq foot I am recommending the building stay the same. Recommendation is to lower the canopy value to \$1,320.00 lower the asphalt/concrete to \$2,000.00 lower the land value to \$80,293.00. With these changes it will bring the fair market value to \$86,271.00.

Reviewer: Cindy Finster

Motion to change total FMV to \$115,000:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Map & Parcel: 46 38 L22 A

Owner Name: Eddie Hill

Tax Year: 2016

Owners Contention: "Had appraisal done last year it came in as \$134,000.00. Do not feel value equitable with neighbors".

Determination: Subject property is located at 859 Sand Pit Road on 1.99 acres with a land value of \$10,945.00. House was built in 2002 has a grade of 105 and 1520 sq ft. house value of \$132,251.00 for a value per sq ft of \$87.00. Mr. Hill stated he has an appraisal done and I sent him an email asking him for a copy of the appraisal to present with his appeal.

Neighborhood: In this particular neighborhood there are not very many houses with a grade of 105 or sq ft if 1520. In order to get good comps I had to move a little outside the neighborhood but stay in the same area. The average grade of these comps is 105 average sq ft of 1565 average house value of \$102,029.00 average value per sq ft of \$65.00.

Comparables: The comp properties have an average grade of 106 average sq ft of 1470 and average house value of \$99,236.00 for an average value per sq ft of \$68.00.

OVERALL: The subject has is two years newer than the average of the neighborhood and comps; subject house has same grade as the neighborhood/comps; subject has 3 more sq ft than the average of the neighborhood/comps; subject house value is \$31,619.00 higher than the average of the neighborhood/comps but subject does have a finished attic above the garage. The subject house has a value per sq ft of \$87.00 and the average value per sq ft of the neighborhood/comps is \$66.00. Subject house does not seem to be in line with the average of the other neighborhood and comp houses.

Recommendation: I am recommending that the house and land value stay the same unless Mr. Hill brings in the appraisal. If he brings in the appraisal, I am recommending lowering the house value to \$123,055 and leave the land value as it is at \$10,945.00 for a TFMV of \$134,000.00.

Reviewer: Cindy Finster

Motion to leave value at \$143,196:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

j. Map & Parcel: P07 63

Owner Name: Mary Cordell by Manuel Eugene Cordell (son)

Tax Year: 2016

Owners Contention: "House is vacant, owner (mother) is in nursing home, and house is in poor condition".

Determination: I visited this house on June 9, 2016 to check on the condition. Most of the houses in this neighborhood have not been visited since 2007. This house is vacant as owner is in the nursing home. The house has been empty for a while and is beginning to show signs of poor maintenance. The house is located at 251 Roberts Street in the Pennville area. House is on .50 acres with a grade of 75 a physical of 78. House was built in 1943 and has 982 sq ft with a value of \$21,364.00 for a value per sq ft of \$21.76. There is a small one care garage with a value of \$2,216.00 and a utility building with a value of \$1,495.00. Both of these structures are in need of repair.

Neighborhood Land: This is an older neighborhood with older houses and several mobile homes in the neighborhood. The four neighborhood houses used in this study have an average grade of 73 average physical of 65. Average house value for the neighborhood is \$14,891.00 average sq ft of 963 value per sq ft of \$15.47. There have not been a lot of recent sales in this neighborhood.

Comparables: The four comps used in this appeal have an average grade of 73 average physical of 74. The average house value is \$21,544.00 average sq ft of 915 for a value per sq ft of \$24.00.

Recommendation: In order to bring this house more in line with the neighborhood and comps I am recommending lowering the physical on the house from 78 to 74 which will lower the house value to \$20,270.00; lower the grade on the utility building from 40 to 25 lowering the value to \$623.00 and lower the grade on the garage from 60 to 40 lowering the value to \$1,107.00. This will bring the Total Fair Market Value to \$22,000.00. This will bring the subject house and accessory buildings more in line with the neighborhood and comps.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

k. Map & Parcel: 5 18 TR 1

Owner Name: Wesley Welch

Tax Year: 2016

Owners Contention: "I would like to appeal my tax bill last year my bill was \$147.18 this year estimated tax \$299.71 an increase of over 50% higher is unacceptable. Please contact me if you have any questions".

Determination: Subject is a barn with storage and two lean to's. This barn/storage was built in 2009 and there are no other buildings on this property. The building measures 50 x 48 (2,400 sq ft) with 1,152 sq ft being the barn which has no loft or floor; a 13 x 45 lean to; 13 x 20 storage building and a 28 x 13 lean to. Building has a grade of 100 and a physical of 90. The TFMV is \$20,319.00. According to the owner he was also going to build a home on this land. However, due to divorce this never happened and the property owner moved to McCayesville, Georgia. There has been nothing done with this building since it was built in 2009. As you can determine by the pics trees are growing up in the building and there has been no upkeep on it at all.

Recommendation: Since the condition of this barn is not as good as the comps I am recommending lowering the physical on the barn, storage, and lean to's to 80. This will bring the barn value to \$11,256.00; the storage building value to \$2,893.00; the 13 x 28 lean to value to \$811.00 and the 13 x 48 lean to value to \$1,295.00 for a TFMV of \$64,782.00.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

l. Map & Parcel: S36-22

Owner Name: McWhorter, Robert O.

Tax Year: 2016

Owner's Contention: Value is too high. Market does not support this value.

Determination:

1. The property is a house (built about 1900) and additional buildings on approximately 2.43 ac located on US 27 south of downtown Summerville at the intersection of Bellah Ave and US 27.
2. The notice of value indicated a change in total value from \$144,193 to \$155,723 for tax year 2016.
3. The land value is \$32,300 (\$13,292 per ac) and the building value \$123,423.
4. The building value includes the house (\$107,614), garage (\$12,323) and a utility building (\$3,486) for a total building value of \$123,423.
5. The subject house is valued at \$32.26 per square foot = $(\$107,614 / 3336 \text{ sq ft})$.
6. Tax records indicate there is approximately 159 houses in the county built 1935 and before that are 100 grade (average) and above. The year built ranges is from 1838 to 1935. The median value per square for these houses is \$33.63 and the average is \$33.95 per square foot. There seems to be no obsolescence on the subject uncommon to other houses built in the same time frame. The subject property house value per square foot is \$32.26 which is below the median and average.
7. Tax records indicate there were approximately 16 properties in the same age and grade range on less than 10 acres that sold from the year 2011 to present in the county. The median sale price per square foot for these properties including land and out buildings is \$48.84. The median grade is 105 and the median year built 1911. The subject has an overall value per square foot of $\$46.67 = (\$155,723 / 3336 \text{ sq ft})$. An estimation of value for the subject based on its square footage and the median sale price is $\$162,930 = (\$48.84 \times 3336 \text{ sq ft})$.

Recommendation:

1. Leave value as originally notified for tax year 2016 at \$155,723.

Reviewer: Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

m. Map & Parcel: S28-48

Owner Name: Austin Moore

Tax Year: 2016 appeal

Appraiser notes: Subject is a 2166sf vinyl sided home built in 1952. The home was visited on 6/17/16 for a review of the sale to Mr. Moore which occurred on 5/16/16. During this sales visit it was noted there were buildings on site that were not recorded on tax record. The owner stated that one of these had been there since the home was built. The owner stated that I was doing a good job if no one had seen this building since 1952. The owner also stated that pump on pool was broken.

Owner's Contention: We had an aggressive assessor. House was on market for 2 years. I was first one to make an offer. Pool is unusable.

Owner's Value Assertion: \$115,000

Determination:

1. A sales visit indicated that a garage/pool house, a 32x50 ft garage were not recorded on the tax record. The pool deck was also not assigned a grade or value. The pool needed an adjustment to the physical condition to reflect the current condition. The changes necessary to correct the record for the 2017 tax year will change the TFMV from \$119,453 to \$158,483. These changes will not have any bearing on the value for 2016.
2. Research of repair cost for pool pumps and filters indicates an estimated repair cost of \$2,375 to \$2,800. An adjustment to the physical condition from 80% to 65% gives a value adjustment of \$2,845 to cover estimated repair cost. Pool is tagged for 2017 to check for repair or fill-in.
3. Sales study indicates the subject's sale price of \$53 per sf is approx. 4% less than tax value per ff. 2015 Sale price of 2 homes with a grade of 95 in district 2 sold for an average of 15% greater than the tax value.
4. Land study indicates subject's land value is in line with the 4 comparable properties.
5. Equity study indicates subject's per sf value of \$46.27 is above the median of \$44.27 and above the average of \$44.69. \$46.27 per sf is within the range of comparable values.

Recommendations: I recommend adjusting 2016 value for the adjustment to the pool. I recommend no changes to the house or land value for 2016. The correction of the record for the accessory buildings has been done for 2017.

Reviewer: Randy Espy

Motion to set Total FMV to \$116,608:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

n. Map & Parcel: 40A-25

Owner Name: Gardner, Terry & Nancy

Tax Year: 2016 appeal

Owner's Contention: Think property should be at \$4,000.

Owner's Value Assertion: \$4,000

Determination:

1. Property was corrected from sound value to standard small acreage class 703 with an access listing of 34-good access. The .75 adjustment factor for topography and bad drainage has been retained pending the next visit to the property. Additionally 0.18 acres has been reclassified as "pond" without the .75 factor. (per remarks from Roger Jones in Telnet)
2. Land study indicates the subject's per acre value of \$3,456 is approx. 20% less than the comparable's median of \$4,348.
3. The land sales study indicates the subject's tax value per acre of \$3,456 is approx. 10% below the comparable's median sales price per acre of \$4,000.
4. Visit to property was made on 7/7/16. I could not see any reason why property should not be classed in line with surrounding properties and comparables. It is my opinion that the .75 adjustment for topography and bad drainage should be removed for tax year 2017. This change would increase the per acre value of this parcel to \$4,620 which is in line with the comparables within the same land class. The drainage issue seems to be non- applicable since most of the land drains to the pond. (Photos available in appeal file)

Recommendations: I recommend no changes for tax year 2016. I recommend correcting the record for 2017 by removing the .75 factor and applying a factor of 1 to this parcel.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

o. Map & Parcel: 29-26-B

Owner Name: Hall, David & Teresia

Tax Year: 2016 appeal

Appraiser notes: Property was visited on 5/3/2016 for a residential review. This property is 16.41 acres listed under the covenant. The home is a 2284 sf vinyl sided home with a grade of 105.

Owner's Contention: My tax assessment has increased significantly for the past few years. I have compared mine to other properties in my area and especially the barns and out buildings. I do feel that mine is excessive. (Letter in appeal file)

Owner's Value Assertion: \$195,000

Determination:

1. A review visit revealed some changes needed to the record for 2016. A 1 story addition was added to home. A pool deck, a lean-to, and a low cost barn were added as accessories. A low cost garage was removed from the record.
2. The value of this home was increased by 12% due to B.O.A. decision from April 25, 2016. This action was taken in order to bring tax values closer to market value and increase uniformity of value between properties. The changes from the review and the 12% increase changed the TFMV from \$179,243 to \$206,213. This was an increase of \$26,970.
3. Equity comp study indicates the subject's per sf value of \$56.99 is higher than the comparable's per sf median of \$52.20 by \$4.79 and higher than the average of \$54.13 by \$2.86. The subject's per sf value of \$56.99 is within the range of comparables which is \$45.11 to \$70.07. The median and average values are representative of the value of the comparables most similar to the subject. The subject's per sf value is \$2.70 less than the adjusted comparable's per sf value of \$59.69.
4. Land study indicates the subject's per acre value of \$3,325 is below the comparable's median and average per sf values. The subject's value is inline with the comp's values and matches the comp that is most similar to the subject.
5. The sales study indicates the subject's per sf value of \$57 is below the comparable's median per sf value of \$66 and average of \$69. The subject's value is 14% below the median sales price of \$66.
6. Pool deck study indicates subject's per sf value of \$5.37 matches the comparable's median and is 0.03 cents below the average.
7. Utility building study indicates subject's per sf value of \$10.90 is below the comparable's median of \$11.12 by 0.22 cents and below the average of \$10.92.
8. Low cost barn study indicates subject's per sf value of \$6.33 is in line with the comps. The study with six comps with an average grade of 73 and physical of 90 has a median of \$8.03 and an average of \$7.29; which are above the subject's per sf value. The study with just three grade 70 barns has a median of \$5.96 and an average of \$6.20. The subject's per sf value of \$6.33 is slightly above these but within the range of \$4.56 to \$8.07. This accessory should have a covenant value applied.
9. Lean to comp study indicates the subject's per sf value of \$3.82 is above the median of \$2.14 and above the average of \$2.56. The subject's value is out of line with the comps; it is above the top of range by \$1.66. An adjustment of \$487 to the value of \$1,100 will give this building a value of \$613 which is equal to the median value of the comparables. This building should also have a covenant value applied.

Recommendations: I recommend applying a covenant value to the low cost barn for tax year 2016. I also recommend adjusting the lean-to value to approx. \$613 and applying a covenant value to the lean-to.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

p. Map & Parcel: 7A5-14-A

Owner Name: Connelly, Christopher S

Tax Year: 2016 appeal

Appraiser notes: This property is a 125 grade brick home built in 1949 on Brow Drive.

Owner's Contention: BOA value is not consistent with similar properties. No recent sales of similar properties support increase.

Owner's Value Assertion: \$343,155

Determination:

1. The TFMV of this parcel was increased from \$343,155 in 2015 to \$366,537 in 2016. This was an increase of \$23,382 or approx. 6.8%.
2. The value of this home was increased by 12% due to B.O.A. decision from April 25, 2016. This action was taken in order to bring tax values closer to market value and increase uniformity of value between properties.
3. Neighborhood comp study indicates the subject's house value per sf of \$54.41 is above the comparable's median house value of \$49.13 per sf. and average house value of \$48.48 per sf. The subject's per sf value is within the range of comparables which is \$36.17 to 62.48.
4. Land study indicates the subject's per ff value of \$506 is above the comparable's median of \$489 and above the average of \$486. The difference in value per ff is affected by the depth factor of the subject. The subject is 22% deeper than the median depth of the comparables.
5. The overall tax value per sf of living space of the subject is \$91.38. The sales study indicates the median sales price per sf of the comparables is \$152.28.
6. An estimated market value using the median sales price (\$152.28) of the comparables times the subject's living space is \$610,808 and the current TFMV for property tax purposes is \$366,537.
7. While visiting this parcel on 07/08/16 it was noted there were some errors in the recording of some of the accessories and some accessories were not recorded at all. The property has been tagged for 2017 to check for new buildings, accessories, and building details.

Recommendations: I recommend no changes to the value the owner was notified of for tax year 2016.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Mr. Richter

Vote: All that were present voted in favor

q. Map & Parcel: 7A5-14

Owner Name: Connelly, Christopher S

Tax Year: 2016 appeal

Owner's Contention: BOA value is not consistent with similar properties. No recent sales of similar properties support increase.

Owner's Value Assertion: \$228,658

Appraiser notes: Owner assertion of value shows increase of 13.28% from 2015 to 2016. Owner gave no supporting documentation for this increase.

Determination:

1. The TFMV of this parcel was increased from \$201,849 in 2015 to \$235,332 in 2016. This was an increase of \$33,843 or approx. 16.8%.

2. The value of this home was increased by 12% due to B.O.A. decision from April 25, 2016. This action was taken in order to bring tax values closer to market value and increase uniformity of value between properties.

3. The value of the accessories on this property increased from \$16,654 in 2015 to \$42,220 in 2016; an increase of \$25,566. This was due to a correction or change to the record from a visit made to this parcel on 6/23/2015 for a new accessory tag placed on property in 2009. It was discovered the record was in error with 2 garages of the same size being the only accessories recorded. The record was corrected to show a guest house, garage, and utility building.

4. Neighborhood comp study indicates the subject's house value per sf of \$52.44 is above the comparable's median house value of \$49.13 per sf. and average house value of \$48.48 per sf. The subject's per sf value is within the range of comparables which is \$36.17 to 62.48.

5. Land study indicates the subject's per ff value of \$485 is below the comparable's median of \$493 and below the average of \$487.

6. The overall tax value per sf of living space of the subject is \$119.58. The sales study indicates the median sales price per sf of the comparables is \$152.28.

7. An estimated market value using the median sales price (\$152.28) of the comparables times the subject's home and guesthouse living space is \$299,687 and the current TFMV for property tax purposes is \$235,332.

Recommendations: I recommend no changes to value the owner was notified of for tax year 2016.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

r. Map / Parcel: 13-76-T18

Property Owner: Kenneth E. & Tomya L. Moore

Tax Year: 2016

Owner's Contention: In reference to the annual assessment letter dated 5/13/2016, we respectfully ask you to reconsider first the property values around Cloudland where tract 18 Creek side (39 still hollow Drive) have not increased at all. My guess would be that they have decreased. Second I am a retiree, age 69, living on a fixed income.

Appraiser Note: This is one of the houses that were raised by 12% due to sale market data for 2015.

Determination:

1. Property is located on Still Hollow Drive off of Highway 157. The property is located on Creek side on Lookout. House is graded at 125 with a physical of 100%. Year built is 1991. The house value is \$164,605. The sq. ft. is 1,938 for a price per square foot value of \$85. Land class is tract valued classed as B35. The unit price is \$13,465. The land value is \$46,320 for a value per acre of \$13,465. The property sold in 2015 for \$400,000. 2. Neighborhood comps that have houses average in grade of 120 and a physical of 100%. The average year built is 1996. The average house value is \$146,305. The average sq. ft. is 2,063. The average price per sq. ft. value is \$71. All comps are classed at B35. The unit price average is \$11,791. The average acreage is 4.28. The average land value is \$46,264. The average value per acre is \$11,779.

Recommendation: It is recommended to put house value at \$137,598 to be comparable with comps at \$71 per sq. ft.. Put the unit price at \$11,779 to make land value at \$40,520 for a value per acre of \$11,779 to be comparable with comps. This would make the total fair market value \$178,118.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

s. Map / Parcel: 55-69

Property Owner: Jimmy Jack Thomas Arlin & Jackie Thomas Executors

Tax Year: 2016

Owner's Contention: Property has only one poultry house over 50 years old. There are no hay / pole barns.

Appraiser Note: Property is located off of Long Hollow Road. The acreage is a total 87.82 acres with 83.82 acres under the covenant. The land value is \$164,454. Under the covenant the land value is \$58,191 divided by 83.82 acres for a value per acre of \$694.23. There is a old poultry house that is being used for storage. The value is \$5,218, however in the condition should be valued at \$2,609. The old barn is basically gone. The value is \$660, however should be removed. The total fair market value is \$211,812. The total fair market value should be \$208,543.

Recommendation: It is recommended to set total fair market value to \$208,543..

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

t. Map / Parcel: M06-20

Property Owner: Gary & Barbara Reece

Tax Year: 2016

Owner's Contention: House is not taxable

Appraiser Note: Property is located on Edison Street in Menlo. House is valued at \$15,843 with two out buildings valued at \$1,382. The land is valued at \$3,275 for a total fair market value of \$20,500. After field visit, the house is in very bad condition and should be valued at \$5 per sq. ft. This would make the house value at \$6,090. The out buildings should be removed and the land values stay the same at \$3,275. This would make the total fair market value at \$9,365.

Recommendation: It is recommended to set total fair market value to \$9,365.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

u. Map / Parcel: S21-85

Property Owner: Lorraine Marie D, Roberts

Tax Year: 2016

Owner's Contention: The outbuilding upon which this new evaluation is based has been there since 1880. It's not been altered, needs repair. House has roof age of approx 100 years and leaks. Front porch has structural issues, one room uninhabitable and bad wiring.

Appraiser Note: Property owner has provided estimate for new roof and remodeling.

Determination:

1. Property is located at the corner of Martin and Union Street. House has a grade of 100 a physical depreciation of 62. The house was built in 1880. The house has 2,576 square feet. The house is a 2 story house. The value of the house is \$68,859.
2. The house had been visited by field representatives in 2015. This house also got the 12% increase as well.
3. Property owner brought in estimates for roof and remodeling repairs. These repairs total approximately \$23,428. After consulting with field representative that looked at the house we determined that a functional obsolesce should be put on to compensate for the repairs. This would be a 70 functional obsolesce allowing 30% for the repairs.
4. These changes would make the house value at \$45,431. The land would be \$4,494, the accessory building at \$1,424 for a total fair market value of \$51,349.

Recommendation: It is recommended to set total fair market value to \$51,349.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

v. Map / Parcel: M03-18

Property Owner: Billy & Sheila McClung

Tax Year: 2016

Owner's Contention: I am going to appeal my new tax notice assessment. There has been nothing done to increase the property values of our place. \$11,125 is an excessive amount for a one year increase and property values have not gone up that much. When our County tax goes up so does our city tax.

Appraiser Note: This is one of the houses that were raised by 12% due to sale market data for 2015.

Determination:

1. Property is located at the corner of 6th Avenue and Highway 337 in Menlo. The house is graded a 110 with a physical of 68. The house was built in 1903. The building value is \$103,818 with a total sq. ft. of 3,019. The accessory buildings values are \$4,810. The land is .85 acre with a value of \$7,421. This is a total fair market value of \$116,049.
2. After field visit it was determined that the square feet of the house was incorrect. It should be 2,895 sq. ft. This would make the house value at \$98,640 the accessory values at \$4,810 and the land value should be \$7,421 for a new total fair market value of \$110,871.

Recommendation: It is recommended to set the total fair market value at \$110,871 for the 2016 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

w. Owner: Barbara Madden

Vehicle: 1986 Chevrolet Silverado 1GCD14H7GF428749

Tax Year: 2016

Owner's Contention: Value too high

Owner's Value Assertion: \$950.00

Determination:

1. Owner purchased vehicle in 1986.
2. The mileage at date of inspection was 97,285.
3. The 1986 Chevrolet Silverado is in good condition. (See photos in file)
4. The State value is \$1,825.
5. The NADA shows High retail as \$8,400, Average retail as \$5,175, Low retail as \$2,000, and original MSRP as \$7,764.
6. Kelley Blue Book does not provide information prior to 1992.
7. Craigslist shows sales range from \$2,000 to \$6,200. (See photos in file)

Recommendations: I recommend using the state value of \$1,825.00 per O.C.G.A 48-5C- 1(a)(1)(A).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: MISC ITEMS

a. Appeal Waiver and Release for David & Kathy Daniel Map & Parcel 48-40F-L14 needs

Chairman, Mr. Barker signature.

Mr. Barker, Chairman signed

b. 2016 PRELIMINARY NUMBERS & COMPARISON WITH 2015

Updates from Roger's previous preliminary numbers to the current consolidations as of July 12, 2016 are attached as PDF FILE emailed to the Board of Assessors on July 12, 2016.

The updated digest numbers and the information boxes to the right of each chart indicate the current total which includes changes and Board decisions of value changes since the last consolidations from Roger's report of 6/28/2016.

Recommendation: Requesting these totals are approved in the meeting of July 13, 2016 and be adopted along with Board decisions for appeals being heard during the meeting in order to submit the digest to the Tax Commissioner by July 15, 2016.

Current Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

| 07/12/2016 | 2015 | | 2016 | | COUNTY WIDE | |
|----------------|--------|-------------|----------------|--------|-------------|------------|
| STRATA | COUNT | AMOUNT | STRATA | COUNT | AMOUNT | DIFFERENCE |
| RESIDENTIAL | 10,153 | 193,809,579 | RESIDENTIAL | 20,334 | 205,823,017 | 12,013,438 |
| AGRICULTURAL | 1,951 | 48,895,554 | AGRICULTURAL | 2,302 | 49,913,952 | 1,018,398 |
| PREFERENTIAL | 3 | 236,688 | PREFERENTIAL | 3 | 236,688 | 0 |
| CONSERVATION | 1,678 | 64,876,175 | CONSERVATION | 1,755 | 67,424,564 | 2,548,389 |
| FOREST LAND | 25 | 6,709,324 | FOREST LAND | 29 | 6,139,745 | -569,579 |
| COMMERCIAL | 1,931 | 46,966,622 | COMMERCIAL | 1,980 | 44,695,417 | -2,271,205 |
| INDUSTRIAL | 106 | 104,019,355 | INDUSTRIAL | 140 | 103,804,487 | -214,868 |
| UTILITY | 44 | 19,481,000 | UTILITY | 78 | 20,509,293 | 1,028,293 |
| TOTALS | 24,891 | 484,994,297 | TOTALS | 28,621 | 498,547,168 | 13,552,871 |
| EXEMPTIONS | 8,127 | 128,315,088 | EXEMPTIONS | 8,103 | 128,929,970 | -614,882 |
| TIMBER | 41 | 2,165,192 | TIMBER | 26 | 1,092,392 | -1,072,800 |
| MOTOR VEHICLES | 17,740 | 30,012,110 | MOTOR VEHICLES | 15,439 | 23,332,980 | -6,679,130 |
| MOBILE HOMES | 1,906 | 6,224,571 | MOBILE HOMES | 1,879 | 6,962,525 | 737,954 |
| HEAVY EQUIP | 0 | 0 | HEAVY EQUIP | 3 | 8,760 | 8,760 |
| NET DIGEST | | 395,081,082 | NET DIGEST | | 401,013,855 | 5,932,773 |
| TOTAL REAL | | 374,122,422 | TOTAL REAL | | 387,692,192 | 13,769,770 |
| TOTAL PERSONAL | | 110,871,875 | TOTAL PERSONAL | | 110,654,976 | -216,899 |

COUNTY WIDE
 Roger's Net
 Digest
 total from previous
 report
\$401,5105,484
 Minus
 Currently run
 consolidation
 report Net Digest
\$401,013,855
 Equals
\$501,629

2016 PRELIMINARY NUMBERS & COMPARISON WITH 2015

| 07/12/2016 | 2015 | | 2016 | | SCHOOL | |
|----------------|--------|-------------|----------------|--------|-------------|------------|
| STRATA | COUNT | AMOUNT | STRATA | COUNT | AMOUNT | DIFFERENCE |
| RESIDENTIAL | 17,801 | 182,144,117 | RESIDENTIAL | 18,919 | 193,394,773 | 11,250,656 |
| AGRICULTURAL | 1,951 | 48,627,056 | AGRICULTURAL | 2,297 | 49,622,774 | 995,718 |
| PREFERENTIAL | 3 | 236,688 | PREFERENTIAL | 3 | 236,688 | 0 |
| CONSERVATION | 1,670 | 64,464,827 | CONSERVATION | 1,747 | 67,014,102 | 2,549,275 |
| FOREST LAND | 25 | 6,709,324 | FOREST LAND | 29 | 6,139,745 | -569,579 |
| COMMERCIAL | 1,839 | 43,721,849 | COMMERCIAL | 1,887 | 41,357,016 | -2,364,833 |
| INDUSTRIAL | 76 | 55,029,098 | INDUSTRIAL | 82 | 52,393,216 | -2,635,882 |
| UTILITY | 38 | 18,349,324 | UTILITY | 68 | 19,356,385 | 1,007,061 |
| TOTALS | 23,400 | 419,282,283 | TOTALS | 25,032 | 429,511,699 | 10,229,416 |
| EXEMPTIONS | 8,127 | 103,448,220 | EXEMPTIONS | 7,746 | 104,283,166 | -834,946 |
| TIMBER | 41 | 2,165,192 | TIMBER | 26 | 1,092,392 | -1,072,800 |
| MOTOR VEHICLES | 17,740 | 30,012,110 | MOTOR VEHICLES | 14,691 | 22,140,590 | -7,871,520 |
| MOBILE HOMES | 1,906 | 6,224,571 | MOBILE HOMES | 1,879 | 6,962,525 | 737,954 |
| HEAVY EQUIP | 0 | 0 | HEAVY EQUIP | 3 | 8,760 | 8,760 |

SCHOOL
 Roger's Net
 Digest
 total from previous
 report
\$355,922,416
 Minus
 Currently run
 consolidation
 report Net Digest

| 07/12/2016 | 2015 | | 2016 | | UNINCORPORATED | |
|----------------|-------------|-------------|----------------|-------------|----------------|------------|
| STRATA | COUNT | AMOUNT | STRATA | COUNT | AMOUNT | DIFFERENCE |
| RESIDENTIAL | 13,891 | 152,400,718 | RESIDENTIAL | 14,816 | 161,660,568 | 9,465,850 |
| AGRICULTURAL | 1,931 | 48,407,693 | AGRICULTURAL | 2,278 | 49,417,727 | 1,010,034 |
| PREFERENTIAL | 3 | 230,688 | PREFERENTIAL | 38 | 230,688 | 0 |
| CONSERVATION | 1,651 | 64,161,890 | CONSERVATION | 3 | 66,735,354 | 2,583,464 |
| FOREST LAND | 25 | 6,709,324 | FOREST LAND | 20 | 6,139,745 | -569,579 |
| COMMERCIAL | 846 | 23,811,247 | COMMERCIAL | 882 | 21,873,619 | -1,937,628 |
| INDUSTRIAL | 44 | 32,691,008 | INDUSTRIAL | 50 | 32,716,158 | 25,150 |
| UTILITY | 19 | 13,863,609 | UTILITY | 40 | 14,090,965 | 827,356 |
| TOTALS | 18,410 | 342,272,175 | TOTALS | 18,134 | 353,678,822 | 11,404,647 |
| EXEMPTIONS | 6,478 | 60,509,713 | EXEMPTIONS | 8,103 | 88,474,426 | 35,287 |
| TIMBER | 41 | 2,165,192 | TIMBER | 26 | 1,092,392 | -1,072,800 |
| MOTOR VEHICLES | 13,838 | 23,556,100 | MOTOR VEHICLES | 12,252 | 18,514,490 | -5,041,610 |
| MOBILE HOMES | 1,674 | 5,047,984 | MOBILE HOMES | 1,649 | 5,680,285 | 32,301 |
| HEAVY EQUIP | 0 | 0 | HEAVY EQUIP | 3 | 8,760 | 8,760 |
| NET DIGEST | 287,131,738 | | NET DIGEST | 292,498,323 | | 5,366,585 |
| TOTAL REAL | 304,008,446 | | TOTAL REAL | 315,192,038 | | 11,185,592 |
| TOTAL PERSONAL | 38,265,729 | | TOTAL PERSONAL | 38,484,784 | | 219,055 |

| |
|---|
| UNINCORP Roger's Net Digest total from previous report \$292,950,961 Minus Currently run consolidation report Net Digest \$292,498,323 Equals \$452,638 |
|---|

UNINCORP
Roger's Net
Digest
total from previous
report
\$292,950,961

Minus

Currently run
consolidation
report Net Digest
\$292,498,323

Equals
\$452,638

2016 PRELIMINARY NUMBERS & COMPARISON WITH 2015

| 07/12/2016 | 2015 | | 2016 | | INCORPORATED | |
|----------------|-------------|-------------|----------------|-------------|--------------|------------|
| STRATA | COUNT | AMOUNT | STRATA | COUNT | AMOUNT | DIFFERENCE |
| RESIDENTIAL | 5,262 | 41,408,881 | RESIDENTIAL | 5,518 | 43,956,449 | 2,547,568 |
| AGRICULTURAL | 20 | 487,881 | AGRICULTURAL | 24 | 496,225 | 8,364 |
| PREFERENTIAL | 0 | 0 | PREFERENTIAL | 0 | 0 | 0 |
| CONSERVATION | 27 | 724,285 | CONSERVATION | 26 | 639,210 | -35,075 |
| FOREST LAND | 0 | 0 | FOREST LAND | 0 | 0 | 0 |
| COMMERCIAL | 1,085 | 23,155,375 | COMMERCIAL | 1,098 | 22,821,798 | -333,577 |
| INDUSTRIAL | 62 | 71,328,349 | INDUSTRIAL | 90 | 71,088,331 | -240,018 |
| UTILITY | 25 | 5,017,391 | UTILITY | 38 | 5,818,333 | 200,942 |
| TOTALS | 6,481 | 142,722,122 | TOTALS | 6,794 | 144,870,346 | 2,148,224 |
| EXEMPTIONS | 8,127 | 41,805,375 | EXEMPTIONS | 1,661 | 42,455,644 | -650,169 |
| TIMBER | 0 | 0 | TIMBER | 0 | 0 | 0 |
| MOTOR VEHICLES | 3,804 | 6,456,010 | MOTOR VEHICLES | 3,187 | 4,818,490 | -1,637,520 |
| MOBILE HOMES | 232 | 576,587 | MOBILE HOMES | 230 | 1,282,240 | 705,653 |
| HEAVY EQUIP | 0 | 0 | HEAVY EQUIP | 0 | 0 | 0 |
| NET DIGEST | 107,949,344 | | NET DIGEST | 108,615,532 | | 666,188 |
| TOTAL REAL | 70,115,976 | | TOTAL REAL | 72,700,154 | | 2,584,178 |
| TOTAL PERSONAL | 72,608,146 | | TOTAL PERSONAL | 72,170,192 | | -435,954 |

| |
|---------------------|
| INCORP |
| Roger's Net |
| Digest |
| total from previous |
| report |
| \$108,564,523 |
| Minus |
| Currently run |
| consolidation |
| report Net Digest |
| \$108,515,532 |
| Equals |
| \$48,991 |

INCORP
Roger's Net
Digest
total from previous
report
\$108,564,523

Minus

Currently run
consolidation
report Net Digest
\$108,515,532

Equals
\$48,991

The Board requested all employees join the meeting. Mr. Wilson, on behalf of the Board expressed appreciation for the Employee's hard word and dedication in completing all 2016 appeals.

Mr. Wilson stated he will not be attending the Board meeting on July 20, 2016.

Meeting Adjourned at 11:20am


William M. Barker, Chairman


Hugh T. Bohanon Sr.

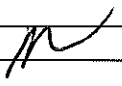
Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson







Chattooga County

Board of Tax Assessors

Meeting of July 13, 2016