

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of July 18, 2018

---

**Attending:** William M. Barker – **Absent**  
Hugh T. Bohanon Sr. – Present  
Richard L. Richter – **Absent**  
Doug L. Wilson – Present  
Betty Brady - Present  
Nancy Edgeman – Present  
Kenny Ledford - Present

---

Meeting called to order at 9:03 am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes July 3, 2018 & No meeting for July 11, 2018

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA reviewed, approved, & signed**

b. Emails:

1. Weekly Work Summary

2. 2018 Digest approval

Numbers were approved via email (see numbers in agenda)

**c. Mail:**

1. Georgia Property Tax News

**BOA acknowledged receiving**

**III. BOE Report:** Nancy Edgeman to forward via email an updated report for Board's review.

Total 2018 TAVT Certified to the Board of Equalization –  
Total 2018 Real & Personal Certified to Board of Equalization -  
Cases Settled –  
Hearings Scheduled –0  
Pending cases – 0

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21**  
**Received appraisals from Attorney's office**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**Appeals are top priority for all office staff.**

**NEW BUSINESS:**

**V. APPEAL:**

2018 TAVT Appeals taken: 2  
Total appeals reviewed Board: 2  
Pending appeals: 0

Closed: 2

**2018 Real & Personal Appeals taken: 60**  
**Total appeals reviewed Board: 27**  
**Pending appeals: 33**  
**Closed: 2**

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.  
**BOA acknowledged**

**V. APPEAL:**

**2018 TAVT Appeals taken: 2**  
**Total appeals reviewed Board: 2**  
**Pending appeals: 0**  
**Closed: 2**

**2018 Real & Personal Appeals taken: 60**  
**Total appeals reviewed Board: 27**  
**Pending appeals: 33**  
**Closed: 0**

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.  
**Requesting BOA acknowledge**

**VI: APPEALS**

**a. Map / Parcel: S28-4**

**Property Owner: Fay & Sue Hurley C/O Barry Hurley**  
**Tax Year: 2018**

**Owner's Contention:** See Appraisal for the year of 2014

**Owner's Value Assertion:** \$176,750

**Appraiser Note:** Property had a BOE lock for 2015-2017 of \$176,750

**Determination:**

1. Property owner has 5.46 acres located on the corner of Hwy 114 and Bellah Avenue. Property is vacant and is classified as commercial, with a front footage of 510 feet. Front foot land value is \$263,627 for a unit front foot price of \$450. The total land value per acre is \$58,061.
2. Looking at soil types on the property it is noted that after seeing a price per BJ Gamble to fix a small portion of the property, with a quote of \$\$86,250, the two soil types are per the State of Georgia RN & CK both with a productivity of 9. The soils are rated from 1-9, 1 being the best and 9 being the worst.

**Recommendation:** It is recommended to set the land value at the appraisal and what the BOE had locked it in for the years of 2015-2017 being \$176,750. This would be a front foot value of \$347. At this time the front foot value is \$510.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**b. Map / Parcel: 77-4**

**Property Owner: Leland C. Scoggins II**  
**Tax Year: 2018**

**Owner's Contention:** Value

**Owner's Value Assertion:** None

**Appraiser Note:** Property under Covenant. Covenant values are set by the State of Georgia.

**Determination:**

1. Property owner has 78 acres located on the corner of Narrows Picnic Road and Gore Subligna Road.
2. Property land value \$171,477 per a value per acre of \$2,198. The covenant value is \$43,119 for a covenant value per acre of \$553.
3. The covenant exempt amount is \$128,358. The estimated tax value with covenant is \$501. The estimated tax value without the covenant is \$1,992.

**Recommendation:** It is recommended to leave the land value at \$171,477 for the 2018 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**c. Map / Parcel: 77-15**

**Property Owner:** Leland C. Scoggins II

**Tax Year:** 2018

**Owner's Contention:** Value

**Owner's Value Assertion:** None

**Appraiser Note:** Property under Covenant. Covenant values are set by the State of Georgia.

**Determination:**

1. Property owner has 141.30 acres located on West Armuchee Road.
2. Property land value \$310,799 per a value per acre of \$2,200. The accessory value is \$1,122. The covenant value is \$69,701 for a covenant value per acre of \$493.
3. The covenant exempt amount is \$182,328. The estimated tax value with covenant is \$1,505. The estimated tax value without the covenant is \$3,623.

**Recommendation:** It is recommended to leave the land value at \$310,799 and the accessory value at \$1,122 for a total fair market value of \$311,921 for the 2018 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**d. Map / Parcel: 72-11**

**Property Owner:** Leland c. Scoggins II

**Tax Year:** 2018

**Owner's Contention:** Value

**Owner's Value Assertion:** None

**Appraiser Note:** Property under Covenant. Covenant values are set by the State of Georgia.

**Determination:**

1. Property owner has 10.84 acres located on the corner of Gore-Subligna Road and Johnston Road.
2. Property land value \$49,430 for a value per acre of \$4,560. The covenant value is \$13,474 for a covenant value per acre of \$1,243.

3. The covenant exempt amount is \$35,956. The estimated tax value with covenant is \$157. The estimated tax value without the covenant is \$574.

**Recommendation:** It is recommended to leave the land value at \$49,430 for the 2018 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**e. Map / Parcel: 77-13**

**Property Owner: Leland c. Scoggins II & Linda Pickelsimer**

**Tax Year: 2018**

**Owner's Contention:** Value

**Owner's Value Assertion:** None

**Appraiser Note:** Property under Covenant. Covenant values are set by the State of Georgia.

**Determination:**

1. Property owner has 816.94 acres located on West Armuchee Road.
2. Property land value \$1,664,309 for a value per acre of \$2,037. The covenant value is \$471,685 for a covenant value per acre of \$577.
3. The covenant exempt amount is \$1,192,624. The estimated tax value with covenant is \$5,479. The estimated tax value without the covenant is \$19,333.

**Recommendation:** It is recommended to leave the land value at \$1,664,309 for the 2018 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**f. Map / Parcel: 84-35**

**Property Owner: Scoggins II Leland C**

**Tax Year: 2018**

**Owner's Contention:** Value

**Owner's Value Assertion:** None

**Appraiser Note:** Property under Covenant. Covenant values are set by the State of Georgia.

**Determination:**

1. Property owner has 281.75 acres located on Dry Creek Road.
2. Property land value \$441,208 for a value per acre of \$1,566. The covenant value is \$154,241 for a covenant value per acre of \$547.
3. The covenant exempt amount is \$286,967. The estimated tax value with covenant is \$1,791. The estimated tax value without the covenant is \$5,125.

**Recommendation:** It is recommended to leave the land value at \$441,208 for the 2018 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**g. Map / Parcel: 73-5-L10**

**Property Owner: Wilder James Mark & Christy**

**Tax Year: 2018**

**Owner's Contention:** Value

**Owner's Value Assertion:** \$11,050 land only.

**Appraiser Note:** Sales comps used are from 2016 & 2017 sales. All sales are in market area 2 & 6.

**Determination:**

1. Property owner has 3.25 acres located on Country Crossing Drive off of Gore-Subligna Road in market area 2.
2. Property land value is \$25,220 for a value per acre of \$7,760.
3. The 10 sales comps used have a average acreage of 4.92 acres. The average land value of sales comps is \$4,580 for a average sales price per acre of \$3,987.

**Recommendation:** It is recommended to set the land value at \$12,958 for a average per acre of \$3,987.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**h. Map & Parcel: 47A-49-A**

**Owner Name: TK Industries, LLC.**

**Tax Year: 2018**

**Appraiser notes:** A field visit was made on 11/28/17 and the third mini warehouse was added. The current values of the 20x100 mini warehouses are \$29,570 each and the value of the 20x65 mini warehouses is recorded at \$38,441. The 2018 TFMV is \$109,137.

**Owner's Contention:** An average of 10 businesses, same size, better locations, was 56K, see attached (no attachment was included with appeal form)

**Owner's Value Assertion:** \$56,000

**Determination:**

1. A desk review of record indicates that the third warehouse (20x65) was recorded with an incorrect value of \$38,441 due to commercial schedules in Wingap being in need of review. The value should match that which would be derived by entering the building in the Telnet system as is the current way of obtaining commercial values. The value for this building in Telnet is \$16,884.
2. Review of mini warehouse building values throughout the county indicates the subject's average per cu ft. value of \$2.19 is out of line with comparable warehouses. The average per cu ft. value is \$1.09 and the median value is \$1.06. These buildings were recorded with a value assigned to the roll up doors; which seems to be inconsistent with other mini warehouses in the county. Removing the roll up door value makes the values of these buildings \$20,023 (20x100) and \$12,995 (20X65). Applying these changes will give a building value of approximately \$53,041 or per cu ft. value of \$1.11.
3. A land study of commercial parcels neighboring 47A-49-A indicates that the subject's currently recorded per front value of \$39 is well below the median of \$63 and average of \$67. It is recorded with a residential front foot code and the adjusted unit price is \$30. This is incorrect per Kenny Ledford and has been adjusted for a fair market value of \$26,964 for the land. The purchase price of this land was \$20,000 in 2016.
4. Application of these corrections reduces the TFMV by \$29,132 from \$109,137 to \$80,005.

5. During desk review some errors on other mini warehouses were discovered. Two mini warehouses on parcel P07-32, owned by TK Industries were incorrectly recorded and should be recorded with the same building value as the 20x100 warehouses on the subject parcel. Two warehouses on parcel 56-34-J are recorded with a 5 foot wall height. The warehouses on parcel S22-42 are valued incorrectly at .17 per cu ft. It was also noted that there may be some errors on some of the land comparables, and may need review or adjustment to the records for these parcels.

**Recommendations:** I recommend changing the values of the mini warehouses to match value determined by telnet without the roll up doors and correcting the land for an approximate 2018 TFMV of \$80,005. I recommend reviewing and correcting records and items listed in determinations above.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**i. Map & Parcel: 40-61**

**Owner Name:** Butler, Clyde & Rita

**Tax Year:** 2018

**Appraiser notes:** Field visit was made to property on 07/10/18. The current value of the home is \$11,897. The 2018 TFMV is \$16,517.

**Owner's Contention:** (see letter in file) Home is no longer livable. Owner would like to combine parcels listed under same ownership.

**Owner's Value Assertion:** None given

**Determination:**

1. Desk review of all parcels owned by the Butler's indicates that titlehip for four parcels is the same.
2. Home is in poor condition and is uninhabitable. The floor in home has areas that ore open to underneath the home. Other areas do not feel very secure underneath your feet as if they may collapse at anytime. There is a very large area on the roof of home that is sagging. Assigning a sound value of approximately \$5 per sf. gives the home a value of \$4,473. The TFMV is reduced by \$7,424 from \$16,517 to \$9,093.

**Recommendations:** I recommend assigning a sound value of approximately \$5 per sf. to the home. I recommend combining the 4 parcels (40-61, 40-61-B, 40-62, & 40-63) for tax year 2019.

**Reviewer:** Randy Espy

**Motion to accept recommendation and call property owner to sign a form to combine property:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**j. Map & Parcel: 64-89**

**Owner Name:** Brown, Randy

**Tax Year:** 2018

**Owner's Contention:** Mr. Brown requests 2018 tax appraisal to be re-considered, was offered 20,000 three years ago. He reports the interior has "fallen in", mobile home on next property north valued approximately \$4,000. Reports home on 64F-55 is in better shape, but valued at \$10,000, house on 64F-53 appraised at about \$8,000. Reports that his home is not currently in livable condition.

**Asserted Value:** \$15,000

**Determination:**

1. The subject property is located at 4199 Spring Creek Rd, Trion on a 1 acre lot with a house value of \$29,451, accessory value at \$1,881 and land value at \$5,000 for a total property value of \$36,332.
2. Upon visiting the property on July 2, 2018, the AC was running and it appears that someone lives there. The owner did not come to the door and the review was conducted based on an exterior inspection.
3. The physical is currently a 94 and based on comparison the physical should come down to 50 and the grade dropped from 75 to 70.
  - a. The roof is listed as asphalt but is now metal and needs replacing.
  - b. The wood under the roof is rotting, the porch is rotting, the exterior wall is board/batten material and is rotting and pulling away from frame and windows are broken out and have boards half way up.
  - c. Properties next to the subject of concern: 64F-55 was sound valued and has a physical of 57; the property 64F-53 has a physical of 47. According to records no one lives in 64F-55; it's set at \$5 per square foot in accordance with Board policy for structures in the condition and unoccupied and 64F-53 is a mobile home.
4. A comparable study including the two properties in question by the property owner indicates that the subject's physical set at 50 would bring it in line with comparables and bring the improvement value down to \$13,908.
  - a. The accessory building grade is currently a 60 but compares to 50 grades.
  - b. Reducing the accessory grade to 50 would reduce the value from \$1881 to \$1475.
  - c. The land value was reviewed in the mapping department and verified as correct according to records.

**Recommendation:** Requesting the Board approve placing a physical of 50 on the main improvement for a value of \$13,908, the implement shed at grade 50 for a value of \$1475 and the land remain as notified at \$5,000 for a total property value of \$20,383.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**k. Map & Parcel: T12-61**

**Owner Name:** Baker Textile

**Tax Year:** 2018

**Value Assertion:** \$637,000

**Owner's Contention:** The 2018 Tax Assessment is for the full Fair Market Value.

- The Freeport Exemption was not applied which leaves the balance of \$965,152 as declared on our tax return.
- On our tax return we have reduced the Fair Market Value by one third (33%) to \$637,000.
- Baker Textiles has maintained since 2012 that in a declining market, the fair market value for older merchandise cannot be taken as the invoice price at the date of invoice. To illustrate this we have presented one product purchased over the years with a price drop from \$1.17 to 0.62 – Mt. Vernon Mills product #RSP-422-001-42678 Riggs Rip cpour#42678 (Loden Green)

**Determination:**

1. The bill and hold inventory report and letter submitted with Mr. Baker's appeal indicates a decline since 2012 in unit price or known as price per yard at Mt. Vernon Mills.
2. A comparison study using this report and the Mt. Vernon's Mills' invoices indicates the following:
  - a. The 2017 total sales quantity closely relates to the sales quantity of 2013. The total product quantity of 2017 at 754 is similar to the total product quantity of 2013. The total unit price for 2017 at 2.065 is higher than 2013 at 1.18 and the total charges are closely related even though there are more transactions in 2017.

- b. In reviewing sales quantities that are the same; the 2014 and 2015 were compared. The unit price dropped from 1.21 in 2014 to .62 in 2015 for the same quantity and the total charge dropped from 723 in 2014 to 370 in 2015 for that same sale quantity.
- c. The taxpayer's report indicates a historical cost and a current market price.
  - 1. There is no data available for market analysis comparison.
- d. The report indicates a declining price per unit from 2012 to 2015/2016; then begins to rise in 2017. There was no 2018 information on the inventory report.

3. Reviewing the Mt. Vernon invoices provided by the property owner: For a second quality product for 2014, the unit price/per yard price is 1.17, the same product in 2015 is .62 per unit price/yard price, 2016 it's .61 indicating a decline from 2014 to 2015 and 2016.

- a. The 2017 invoice for a different product of first quality shows .60 per unit/yard.

4. The property owner submitted a return with the schedule A form (machinery and equipment) listing his inventory in group 2 and calculation using the conversion factor decreasing the original cost new for each year.

- a. This schedule is not used for inventory and would not be relevant in a fair market value of inventory.

5. The total value of \$1,585,069 provided by the taxpayer in inventory schedule B has been applied to tax records. *This total of \$1,585,069 reported by the taxpayer is \$12,930 lower than the \$1,589,007 reported by Mt. Vernon Mills for this company with consigned goods at Mt. Vernon Mills for tax year 2018.*

6. The taxpayer reported \$619,917 in finished goods held less than 12 months as the exemption amount for Freeport, leaving \$965,152 held longer than 12 months.

- a. The \$619,917 amount eligible for Freeport has been applied as exempt in tax record and the remaining \$965,152 has been applied as taxable.

**Recommendation:** Without the available market data it is requested that the Board of Assessor's follow standard procedure in accepting the value reported in accordance with Mt. Vernon's reported value and the reported value indicated in schedule B from the tax payer's inventory form. This results in \$965,152 taxable inventory and \$619,917 Freeport inventory for a total inventory of \$1,585,069 for tax year 2018.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**I. Map & Parcel:** Personal Property Acct #342

**Owner Name:** Highwood Towers, LLC – Matt Allen

**Tax Year:** 2018

**Owner's Assertion:** \$48,000

**Owner's Contention:** AT&T never installed its equipment on the above tower and terminated its lease effective at the end of its lease term, April 2022. Tower was offered for sale in January 2017 and max offer was \$79,000 based on remaining cash flow. Estimated value has now dropped to \$48,000 based on remaining cash flow and projected cost of removal.

**Determination:**

1. According to tax records, Highwood Towers owns the cell tower located off Lyerly Dam Rd. with a current depreciated value of \$122,448 for 2018.
2. There is an AT&T Mobility account on record for a tower located on Lyerly Dam Rd in connection with the Highwood Tower's account, however; as the record indicates AT&T has no operable equipment with this tower for it to be in use.
  - a. This would indicate that AT&T and Highwood Towers either have or did have a lease agreement.
  - b. This also indicates that the tower is not equipped or active
3. Online research indicates that a tower must be standing and active in the past year or either is on owned ground or have a 10 year ground lease for potential buyers or carriers.
  - a. According to records, Highwood Tower's is not the land owner where the tower is located.
  - b. Further research indicates that the land owner is responsible for removal of the tower unless he too signed an agreement with the tower owner to alleviate him from this responsibility.
    - i. This information is neither available nor required by the land owner to disclose.
4. According to comparables currently operable/active, the tower without equipment may have a potential depreciated value between 18,000 for a 1999 tower to \$42,546 for a 2000 tower.
  - a. The subject a 2012 tower, has not depreciated at the rate of the older towers.
  - b. In the event a lease is terminated and with no subtenant like AT&T being interested, the tower just sits there or has to be removed or sold.
    - ii. Especially if subtenants or carriers do not need the tower location
    - iii. The cost to remove could be up to \$50,000 according to research -- Requests were made to the property owner to provide an appraisal or documentation of removal estimates. (see email on file).
    - iv. According to email correspondence with the tower owner he gave a more detailed breakdown and information about a verbal offer through a tower broker, who's client was willing to pay \$79,000 in January of 2017.

**Recommendation:**

1. Due to no available market data, no submission of an appraisal or removal estimates, it is outside the guidelines and standard procedure for the Board of Assessor's to adjust the value, therefore; it is suggested that the Board of Assessor's approve maintaining the value of \$122,448 as notified for 2018.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**m. Owner:** Chance John Allen & Debra Ellenburg Chance

**Tax Year:** 2018

**Map/ Parcel:** 47-131-B

**Owner's Contention:** The house has structure foundation issues and I don't feel the home is worth what it is valued at. Value should be only \$70,000.

**Owners asserted value:** \$79,845

**Determination:**

1. Property is located on 1140 Saddle Club Road and has an  
Improvement Value: \$95,883  
Accessory Value: \$6,345  
Land Value: \$3,500

2. The owner did appeal this property in 2008 and adjustments were made to the house due to the foundation issue.
3. A previous field visit was done on 3/22/18. The physical of the house was increased and a functional obsolescence removed. Some adjustments were done to the accessories that were already recorded and a pool deck and pre fab metal carport were added.
4. Those changes increased the improvement value from \$71,439 to \$95,883 the accessory value from \$2,804 to \$6,345 and the land stayed the same at \$3,500. The overall total fair market value changed from \$77,743 to \$105,728 an increase of \$27,985.
5. The owner had a company named O Shaun come and do \$20,000 worth of work to fix the foundation issues putting screw jacks under the house along with other support devices and filling in some of the cracks forming on the outside. They have been in contact with the company after new cracks have begun to form.
6. My field visit was done on 7/16/18 multiple cracks were found around the house coming from the ground up some had been filled most were new ones that had formed. Around some of the windows large gaps have formed where the brick was moving away from the house, 3 windows in the house no longer open. Many cracks were also found inside the house in the sheetrock walls in various places, the owner continues to fix these as needed.

**Recommendation:** Setting the functional obsolescence back to 70 and placing the physical depreciation back to 79. These changes would alter the improvement value from \$95,883 to \$63,884. Leaving the accessory value of \$ 6,345 and the land value at \$3,500 would alter the total fair market value from \$105,728 to \$73,729.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**n. Owner: Scoggins Leland C. II**

**Tax Year: 2018**

**Map/ Parcel: 72-1**

**Owner's Contention:** I wish to appeal all my property taxes to the Board of Equalization.

**Owners asserted value:**

**Determination:**

1. Property is 501 acres located on 5087 Gore-Subligna Road and has an improvement value of \$116,239, accessory value of \$1,500 and a land value of \$1,245,973. Total fair market value \$1,363,712.
2. The house was moved from Rome GA to its present location 35 to 40 years ago.
3. A field visit was done on 7/16/18 and the house was found in good condition. A 2x6 bay window was discovered on the front of the house that was not recorded. A 2x9 area on the left side of the house was label as 1 story addition is actually a bay window.
4. When questioning the owner about the radiant heat he said there was none. The owners only heat the house with 2 fireplaces, 1 of which we did not have recorded.
5. When reviewing accessories no 10x10 implement shed was found. A 12x20 implement shed with roof only was found in poor condition.
6. The 14x25 utility building was found in good condition. The 5x20 open porch attached to the utility building was not on record.
7. The neighborhood comparable study shows a median of \$73 value per square foot as well as a average of \$73 value per square foot. The subject property is far below this at \$28 value per square foot.
8. The sales study shows a median of \$92 price per square foot and an average of \$90 price per square foot. Again the subject property falls way below this at \$28 price per square foot.

**Recommendation:** Make the above changes or corrections discovered. These changes would alter the improvement value from \$116,239 to \$121,668 the accessory value from \$1,500 to \$4,044 and the land value would stay the same at \$1,371,685. The total fair market value would change from \$1,363,712 to \$1,371,685 a \$7,973 increase.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation for the 2019 tax year:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**p. Map & Parcel:** Vernie L. Doss III

**Owner Name:** 32-33

**Tax Year:** 2018

**Owner's Contention:** Tax Appraisal exceeds purchase price

**Owners Asserted value:** \$10,875

**Determination:**

1. Mr. Doss purchased 9.0 acres on January 24, 2017 for \$10,875.
2. Per 48-5-3(3) Mr. Doss should have received the purchase price for 2018. (See O.C.G A. 48-5-2(3) in file)

**Recommendations:** I recommend Purchase price per O.C.G.A 48-5-2(3) for 2018 tax year.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**q. Map & Parcel:** Vernie L. Doss III

**Owner Name:** 32-33B

**Tax Year:** 2018

**Owner's Contention:** Tax Appraisal exceeds purchase price

**Owners Asserted value:** \$10,875

**Determination:**

1. Mr. Doss purchased 9.0 acres on January 24, 2017 for \$10,875.
2. Per 48-5-3(3) Mr. Doss should have received the purchase price for 2018. (See O.C.G A. 48-5-2(3) in file)

**Recommendations:** I recommend Purchase price per O.C.G.A 48-5-2(3) for 2018 tax year.

**Reviewer:** Nancy Edgeman

## **VII: COVENANTS IN LIEU OF APPEAL**

**a. Property Owner:** Tommy Wayne Busbin

**Map & Parcel:** 29-41

**Tax Year:** 2018

**Contention:** Filing for Covenant in lieu of an appeal.

**Determination:** Total acreage of 25.33. Total Covenant acreage will be 25.33.

**Recommendation:** Approval Covenant of 25.33 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Wilson**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**b. Property Owner: Lucy K. Lee**  
**Map & Parcel: 68-2A**  
**Tax Year: 2018**

**Contention:** Filing for Covenant in lieu of an appeal.  
**Determination:** Total acreage of 15.70. Total Covenant acreage will be 13.70.  
**Recommendation:** Approval Covenant of 13.70 acres.  
**Reviewer:** Nancy Edgeman  
**Motion to accept recommendation:**  
**Motion: Mr. Wilson**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**c. Property Owner: Lucy K. Lee**  
**Map & Parcel: 68-2C**  
**Tax Year: 2018**

**Contention:** Filing for Covenant in lieu of an appeal.  
**Determination:** Total acreage of 22.35. Total Covenant acreage will be 22.35.  
**Recommendation:** Approval Covenant of 22.35 acres.  
**Reviewer:** Nancy Edgeman  
**Motion to accept recommendation:**  
**Motion: Mr. Wilson**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**d. Property Owner: James David Cooper Jr**  
**Map & Parcel: 36-70**  
**Tax Year: 2018**

**Contention:** Filing for Covenant in lieu of an appeal.  
**Determination:** Total acreage of 160.00. Total Covenant acreage will be 160.00.  
**Recommendation:** Approval Covenant of 160.00 acres.  
**Reviewer:** Nancy Edgeman  
**Motion to accept recommendation:**  
**Motion: Mr. Wilson**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**e. Property Owner: Elizabeth Young (Admin Blanding Young)**  
**Map & Parcel: 8-53**  
**Tax Year: 2018**

**Contention:** Filing for Covenant in lieu of an appeal.  
**Determination:** Total acreage of 46.28. Total Covenant acreage will be 44.28.  
**Recommendation:** Approval Covenant of 44.28 acres.  
**Reviewer:** Nancy Edgeman  
**Motion to accept recommendation:**  
**Motion: Mr. Wilson**

**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**VIII: MISC ITEMS**

**a. Subject: 2018 Final Digest**  
**Tax Year: 2018**

**Update: Item was approved via email on July 12, 2018.**

**Summary:**

- 1. The county wide final net digest assessment is \$403,384,887 for an increase of \$10,935,985 from last year's net of \$392,448,902.
- 2. The School final net digest assessment \$357,830,544 for an increase of \$11,110,296 from last year's net of \$346,720,248.

**Recommendation:**

- a. Requesting the Board of Assessor's approval for the final countywide net digest of \$403,384,887 for tax year 2018.
- b. Requesting the Board of Assessor's approval for the final county school net digest of \$357,830,544 for tax year 2018.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mrs. Brady**

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

**Tax Commissioner, Joy Hampton joined the meeting at 10:20am to give an update on the 2018 Digest.**

**The BOA discussed the 2018 Budget.**

**Meeting Adjourned at 11:26am**

**William M. Barker, Chairman**  
**Hugh T. Bohanon Sr.**  
**Richard L. Richter**  
**Doug L. Wilson**  
**Betty Brady**

\_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
 BB

**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of July 18, 2018**