

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 21, 2021

Attending:

Doug L. Wilson, Chairman - Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – **Absent**
John Bailey - **Absent**
Nancy Edgeman – Present
Kenny Ledford – Present

Meeting was called to order at 9:00am

**APPOINTMENTS:
OLD BUSINESS:**

I. BOA Minutes:

Meeting Minutes for July 14, 2021
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA review, approve, & sign

b. Emails:

1. Weekly Work Summary

BOA acknowledged and discussed

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

Total 2021 Real & Personal Certified to Board of Equalization – 43
Withdrawn - 3
Cases Settled – 7
Hearings Scheduled – 14
Pending cases –29

IV. Time Line: Nancy Edgeman, Chief Appraiser to discuss updates with the Board.

All office staff is processing appeals.

NEW BUSINESS:

V. APPEALS:

2021 Mobile Home appeals taken: 27
Total appeals reviewed Board: 27
Pending appeals: 0
Closed: 27

2021 Real & Personal Appeals taken: 90
Total appeals reviewed by Board: 76
Pending appeals: 14
Closed: 76

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady.
BOA acknowledged

VI: APPEALS

a. Map & Parcel: P1801

Owner Name: GORDON, JOSEPH

Tax Year: 2021

Asserted Value: \$0

Owner's Contention: There is no Sale City; old signs have been replaced for church. Sale City/Bargain Mall moved out over 3 years ago.

Determination:

1. This property is located at 1500 Highway 27, Summerville, a personal property account in the name of Sale City (Bargain Mall).
2. The furniture, fixtures and equipment were added per on-site property visit in 2020 due to furniture and equipment being sold and advertised.
3. The property owner called our office upon receiving his assessment notice to report that this was a clean-out sale due to the previous business owner's leaving their furniture and equipment after the business closed.
4. After review of this account, the inventory value was removed; however, the furniture and equipment was still there after January 1, 2021 and a value of \$7,382 remained on record.
5. After further discussion with the property owner, his intentions were to file an appeal waiver due to the value being below a tax generating amount.
6. The appeal waiver was mailed July 9, 2021 and has not been returned by the property owner.

Recommendation: Leave total fair market value as notified at \$7,382 for tax year 2021.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

b. Map & Parcel: 35-57

Owner Name: GILREATH, JONATHAN

Tax Year: 2021

Asserted Value: \$120,060

Owner's Contention: Have 2 properties assessed only 1 is inhabitable, the small house is lined up to be torn down.

Determination:

1. This property is located at 10545 Highway 337, Summerville, west of Menlo-Lafayette Rd on 114.45 acres under the agricultural covenant with two houses and 12 accessory buildings and was reviewed on-site March 3, 2021.

2. The newer house is valued at \$161,660 and the old house at \$6,620; the accessories are valued at \$47,764 and the land is \$201,995 for a total fair market value of \$418,039.

Land Sales Study:

1. The neighborhood had 2020 sales comparable to the subject ranging from \$1,765 to \$2,401 per acre for large acre tracts and one small acre tract valued at \$5,130 per acre.
2. The subject at \$1,765 falls within range at the lower end of the median of \$2,376.
3. The county-wide sales of large acre tracts have a median price per sq. ft. of \$2,436; the subject also falls below this median.

House Sales Study for 135 grade houses:

1. The subject's main house is a 135 grade/99 physical built in 1987 with 2,629 sq. ft of living area valued at \$61.47 per sq. ft.
2. The 2020 county-wide sales comparable to the subject range from a \$65.75 to \$80.45 price per sq. ft with a median of \$72.66; the subject falls below the range of sales.
3. The old house is valued at \$6,620 for 1,080 sq ft. or \$6.13 per sq. ft. with a 70 grade and poor physical built in 1920.
4. If the old house were valued at \$5 per sq. ft. as unlivable and to be torn down would decrease the value to approximately \$5,400.

The property owner submitted three property records he compared to his property:

1. These properties were reviewed and ruled out as comparables due to the following:
2. They all have lower grade (quality of materials, workmanship and extra features or design)
3. Two houses were older built in 1920's and have a lower physical condition valued around \$45 per sq. ft.
4. The other house does have similar specs to the subject and newer year built valued at \$47 per sq. ft.; however, the grade describing design, workmanship and quality of materials is much lower than the subject's.
5. All these houses are on tracts of land less than 6 acres where the subject has over 114 acres.

A view of the property closest in comparison to the subject from a different perspective - if the property owner is looking at just the house without details and accessory values excluding the land:

1. The property with the grade closer in comparison to the subject has a 120 grade house, a Mobile home and 13 accessories on 2.67 acre tract is valued at \$254,963; excluding the land it's \$238,142 compared to the subject excluding the land at \$216,044 indicating the subject's total over-all value for structures is lower.
2. Just comparing the house values the subject's main house at \$161,660 is lower than this comparable at \$199,637.
3. The subject's accessory value is \$47,764 for agricultural buildings; the comparable total accessory value is \$38,505 and both property's accessories have the same county-wide base price valued in accordance with the Board approved pricing guide.

Recommendation: Suggesting the main house and land remain as notified and apply \$5 per sq. ft. for the old house for a total fair market value of approximately \$416,819 for tax year 2021.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

c. Map & Parcel: M02-16

Owner Name: LANIER, STEPHEN & GINGER

Tax Year: 2021

Asserted Value: \$50,000

Owner's Contention: This house was built in 1903, at present it has major termite damage. The floors in 3 rooms have been removed; some support beams have also been removed. Other repairs are needed. At this time the value of this home is below FMV, no central heat and air.

Determination:

1. This property is located at 299 Edison St, Menlo on 1.19 acres with a 115 grade house built in 1903 valued at \$79,856, an accessory value of \$4,287 and land at \$4,941 for a total fair market value of \$89,084.
2. This property was reviewed in 2019 based on an exterior inspection and a below average physical condition was noted.
3. There are major structural issues with the support beams and floors missing, foundation cracks, original windows and old roof as observed upon on-site interior inspection on July 15, 2021.
4. This condition of this house does not meet specified standards of the current 73 physical recorded due to the extremely poor condition.
5. The fair market value is \$41 per sq. ft for 1,948 square feet of living area.
6. This house is considered unlivable and fits in the lowest category of houses with 40 or below physical standards or \$5 per sq. ft. according to the guidelines and procedures set and approved by the Board of Assessors June 9, 2021.
7. Another application would be considered as construction in progress (C.I.P.) of .75 and/or a percent complete of 70 or a functional obsolescence with a lower physical until re-checked for remodel next year.

Recommendation: Suggesting the land and accessory value remain as notified and the house be adjusted for construction in progress and incomplete for a total fair market value decrease to approximately \$50,000 as requested by the property owner for tax year 2021.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

d. Map & Parcel: 17-25

Owner Name: HALL, LYNN & ELIZABETH

Tax Year: 2021

Asserted Value: Property chose not to enter an asserted value for his appeal

Owner's Contention: House over valued built around 1900 - land value as property near by

Determination:

1. This property is located at 1121 Buck Gardner Rd, Summerville on 111 acres under covenant with 2 houses valued at \$85,317 for the old house, \$56,323 for the newer house, an accessory value of \$18,682 and the land at \$117,090 for a total fair market value of \$277,412.
2. The old house is currently recorded as built in 1950 but was built in 1900 according to the property owner and according to records it has an average grade of 100, a below average physical of 76 and is valued at \$35.31 per sq. ft. for 2,416 square feet of living area.

3. An on-site review on July 14, 2021 revealed the physical condition is accurate; it is early 1900's at least on the original foundation with some visible leaning to the back of the house where the addition connects to the deck. There were no signs of major structural issues and the overall structure is sound.
4. The front main part of the house was observed to be older but there are new windows throughout, vinyl siding and a good roof and the back of the house was observed to be more updated and the house is accurately recorded with an average grade of 100 like comparables.
5. The 2nd house built in 2007 also has an average grade of 100; it has a better physical condition of 97 valued at \$44.70 per sq. ft for 1,260 sq. feet of living area.

House - Sales Study:

1. Both houses are within range of sales with the older house being below the median of \$40.61 and with the sales physicals adjusted to 76 like the subject, it's still below the median of \$37. The newer house is above the median due to the better physical condition; however still within range of sales.
2. The residential pool currently valued at \$6,650 and the deck at \$2,051 is basically a hole in the ground and of no value. (photos available for the Board's review)
3. There's a carport on record that is connected to the 2nd house built in 2007 valued at \$9.76 per sq. ft. and two utility buildings all in line according to county-wide Board approved pricing guide and comparables.

Land - Sales Study:

1. The subject property at \$1,055 per acre is below the County-wide sales range with a median of \$2,436 per acre for large acre agricultural properties.
2. The subject property is within range of the neighborhood comparables and below the median of \$2,216 per acre.

Recommendation: Suggesting a decrease in value of \$8,701, removing the pool and deck; correct year built of the old house, leave the improvement and land value for a total fair market value of \$268,711 for tax year 2021.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

e. Owner: Sherrill Lisa

Tax Year: 2021

Map/ Parcel: 61-34-A

Owner's Contention: Property value did not go up 27% from previous year.

Owners asserted value: \$561,384

Determination:

1. The subject property is 7.05 acres located on 490 Silver Hill Trail and has an residential improvement value of \$673,018, a accessory value of \$15,467, and a land value of \$25,000 for a total fair market value of \$713,485.
2. Two different appeals were submitted from different accounting firms. KBL Investments, LLC sent in an appeal with an asserted value of \$564,384. Later we received a letter from Equitax Property Tax Advisors with an asserted value of \$194,406.50.
3. This property was appealed last year where the board of assessors set the total fair market value at \$530,000 to place the residential improvement in line with a neighboring comparable.

4. In the process of conducting a neighboring comparable study, inconsistencies with the neighborhood factor were discovered between the subject property and adjoining neighbors. These inconsistencies were corrected for the 2022 tax year.
5. No recent sales data exists.

Recommendation: I recommend no changes for the 2021 tax year, leaving the residential improvement at \$673,018, accessory value at \$15,467, and the land value at \$25,000 for a total fair market value of \$713,485. I do recommend placing the same neighborhood factor on all properties on Silverleaf Trail.

Reviewer: Bryn Hutchins & Tyler Chastain

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

f. Map/ Parcel: S27-27

Owner: Howard, Larry

Tax Year: 2021 appeal

Appraiser notes: This property is located at 10077 Commerce Street. The improvement was built in 1894 and is 5,552 sf. including the unfinished 2nd story. It is being used as a restaurant named Thatcher's. It is currently recorded with an improvement value of \$122,611, an accessory value of \$377, and a land value of \$23,388; for a 2021 TFMV of \$146,376.

Owner's Contention: Grounds for appeal marked as value and uniformity.

Owners asserted value: \$103,188

Determination:

1. This property was visited on 10/26/2020 for review purposes. The building grade was adjusted, and the details such as plumbing count and plate glass were corrected. The physical condition of building was adjusted to account for remodel of building.
2. At time of visit the buildings were recorded with an assigned value which did not allow for application of updated valuation schedules. Commercial properties had not been reviewed as a whole for some time (at least 10 years); therefore values have remained stagnant and inconsistent with market values. A review has been completed on all commercial properties and updated schedules have been used for valuation. The application of these valuation schedules gives the improvement a value of \$122,611; an increase of \$67,281 from the 2020 value of \$55,330.
3. The chain link and concrete block fence were added to the record for an accessory value of \$377.
4. Upon review for appeal and consideration of comparable properties it appears the grade of this building is not uniform with other buildings of this type. The remodel did not include the upstairs portion of this building other than a few structural components and windows. Adjusting this grade to 100; would be uniform with comparable properties and would give an improvement value of \$103,320 or approximately \$18.61 per sf.
5. A comparable building study using 6 similar properties; indicates the subject's per sf. value of \$22.08 is above the average of \$17.54 and above the median of \$17.62. As mentioned above it appears the grade of this building is not uniform with the comparables; which accounts for the higher per sf. value.
6. A comparable land study using 6 similar properties; indicates the subject's per front foot value of \$1,044 is in line with the comparables. The average front foot value is \$1,120 and the median value is \$1,046.

7. There is market data for 1 sale near the subject. Parcel S27-16 sold in 2021 for \$27.41 per sf. This building is a grade 110 and was built in 1978.

Recommendation: It is recommended to adjust the grade of this improvement to maintain uniformity. This adjustment would give a 2021 TFMV of approximately \$127,085; a reduction of \$19,291.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Betty Brady

Second: Richter Richter

Vote: All that were present voted in favor

g. Map/ Parcel: 49-50

Owner: Howard, Larry & Connie

Tax Year: 2021 appeal

Appraiser notes: The subject is 14.82 acres; located at 11610 Highway 27. The improvements on property total 91,421 sf. It is recorded with an improvement value of \$2,027,148, an accessory value of \$149,921, and a land value of \$250,802.

Owner's Contention: Grounds for appeal are marked as value and uniformity.

Owners asserted value: \$1,712,402

Determination:

1. This property was visited on 9/18/2020 for review purposes. The sketch was corrected to reflect correct buildings, section dimensions, and wall heights. The bathroom count was corrected and plate glass was added.
2. At time of visit the buildings were recorded with an assigned value which did not allow for application of updated valuation schedules. Commercial properties had not been reviewed as a whole for some time (at least 10 years); therefore values have remained stagnant and inconsistent with market values. A review has been completed on all commercial properties and updated schedules have been used for valuation. The application of these valuation schedules gives the improvements a value of \$2,027,148; an increase of \$899,695 from the 2020 value of \$1,127,453.
3. The asphalt was corrected to reflect the proper dimensions and different grades and physicals for different sections. The chain link fence and concrete patio was added to record. These changes increased the accessory value by \$63,745 from the 2020 value of \$86,176 to \$149,921.
4. A comparable building study using 4 similar properties; indicates the subject's per sf. value of \$22.17 is slightly above the average of \$22.14 and below the median of \$22.59.
5. A land study using 6 properties near the subject; indicates the subject's land value is below the average and median. The subject property does have land that is valued by front foot and a portion that is valued by acre. The per front foot value of \$329 is well below the average of \$806 and median of \$800. The overall value per acre is also below the average and median per acre values.
6. There is no recent market data for properties of this type.

Recommendation: It is recommended no changes be made to the 2021 TFMV. The 2021 TFMV should remain at \$2,427,871.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

h. Map/ Parcel: P04-9
Owner: Patel, Pravin
Tax Year: 2021 appeal

Appraiser notes: This property is located at 12384 Highway 27. The property is the Sequoyah Motel. There is a 5,680 sf. motel and a 2,273 sf. residence. It is recorded with an improvement value of \$154,123, an accessory value of \$10,558, and a land value of \$143,551; for a 2021 TFMV of \$308,232.

Owner's Contention: Grounds for appeal marked as value.

Owners asserted value: \$225,000

Determination:

1. This property was visited on 3/9/2020. A desk review was completed on 5/10/21. The grade was adjusted, assigned value removed, and updated schedules were applied. This adjustment increased the motel value from \$60,039 to \$95,932; a difference of \$35,893. The residence is valued at \$58,191.
2. At time of desk review the buildings were recorded with an assigned value which did not allow for application of updated valuation schedules. Commercial properties had not been reviewed as a whole for some time (at least 10 years); therefore values have remained stagnant and inconsistent with market values. A review has been completed on all commercial properties and updated schedules have been used for valuation.
3. Commercial building comparable studies were completed. A study of all the motels in the county indicates the subject is the motel with the lowest value. The motel with a grade equivalent to the subject is the Summerville Motel; which has a per sf. value of \$18.62. The per sf. value of the subject is \$16.89; this is \$1.73 lower than the closest comparable in this study. A second study of 7 buildings with the same grade and similar square footage; indicates the subject's per sf. value of \$16.89 is lower than the average of \$18.90 and median of \$20.28.
4. A residential building comparable study using 4 homes of same grade and similar physical condition and heated area; indicates the subject's per sf. value of \$25.60 is below the average of \$31.48 and median of \$31.45.
5. A sales study of 21 homes with a 100 grade sold in 2020; indicates the subject's per sf. value of \$25.60 is well below the per sf. sales price average of \$67.31 and median of \$58.03.
6. A land comparison using 4 properties valued by front foot with an average depth of 320; indicates the subject's per front foot value of \$596 is within the range of comparable values which range from \$503 to \$601. The subject's depth is also closer to the higher end of the comparable's depths.
7. No recent market data for commercial buildings or property of this type is currently available.
8. The research for this parcel indicates the subject is in line with or below comparables in all studies completed.

Recommendation: It is recommended no changes be made to the subject's 2021 TFMV. The TFMV should remain at \$308,232.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

i. Map/ Parcel: 57-21-C
Owner: Walmart Real Estate
Tax Year: 2021 appeal

Appraiser notes: This 19.67 acre property with a 153942 sf. building; is located at 13427 Highway 27. It is recorded with an improvement value of \$3,810,848, an accessory value of \$625,299, and a land value of \$1,633,136; for a 2021 TFMV of \$6,069,283.

Owner's Contention: Grounds for appeal is marked as value and uniformity.
Owners asserted value: \$5,283,790

Determination:

1. This building was visited on 2/27/2020. At time of visit the buildings were recorded with an assigned value which did not allow for application of updated valuation schedules. Commercial properties had not been reviewed as a whole for some time (at least 10 years); therefore values have remained stagnant and inconsistent with market values. A review has been completed on all commercial properties and updated schedules have been used for valuation. The application of these valuation schedules gives the improvement a value of \$3,810,848; an increase of \$817,179 from the 2020 value of \$2,993,699.
2. The accessories were also corrected; which reduced the accessory value by \$31,656. The value went from \$656,955 to \$625,299.
3. A building comparable study using 7 similar buildings; indicates the subject's per sf. value of \$24.76 is below the average of \$25.13 and above the median of \$24.60. These figures indicate the subject is in line with the comparables.
4. A sales comparison of three properties with retail stores that sold in 2016-2017 indicates the subject's per sf. price of \$24.76 is well below the average sales price per sf. of \$75 and median of \$79.
5. A land study of 3 parcels near the subject indicates the subject's land value of \$83,027 per acre is well below the average and median of the 3 neighboring parcels which are \$328,650 per acre and \$327,120 per acre.

Recommendation: It is recommended no changes be made to 2021 TFMV. The TFMV should remain at \$6,069,283.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

VII: COVENANTS

a. 2021 Covenants in lieu of appeal

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
RACCOON CREEK HUNT CLUB	38-177	328.14	326.14	IN LIEU OF APPEAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Property Owner: Smith, Jeffrey
Map & Parcel: S15-71
Tax Year: 2021

Contention: Mr. Smith visited the office on July 14, 2021 to file for the Veterans Exemption.

Determination: Mr. Smith presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to a service-connected disability. This letter is dated July 14, 2021. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

b. Map & Parcel: Personal Property Acct #684
Owner Name: United Water Solutions
Tax Year: 2021

Asserted Value: 2,021,770

Owner's Contention: Late amended return with additional disposals

Determination:

1. This is a personal property account for United Water Solutions (UWS) located at 783 Tate Rd, Trion with a total Equipment value of \$2,049,892.
2. The value on record is the value originally submitted on April 1, 2021 by the owner's agent.
3. The owner's secretary contacted our office upon receiving their assessment notice to discuss the owner's concerns of the estimated taxes due and said they may not have this amount in equipment.
4. Information was provided to her for filing an appeal by the appeal deadline July 9, 2021 or an amended return by June 10th as previously approved 9/23/2020 by the Board of Assessors for receiving amended returns.
5. The amended return deadline was missed by the property owner and the secretary came in to appeal on July 12 and brought the owner's list of assets.
6. We discussed that the deadline to appeal was July 10, due to that being a Saturday, the deadline fell on July 9, 2021; however, she wanted to request the Board accept the appeal.
7. We went over the asset listing at which time she decided not to request the appeal.
8. The owner's agent sent an amended return with additional disposals dated July 14, 2021 and received by our office July 19, 2021.
9. It is outside the Board of Assessor's standard guidelines and policy to accept the late amended return of \$2,021,770, a difference of \$28,122.

Recommendation: Leave total fair market value as notified at \$2,049,892 for tax year 2021 and apply the additional disposals for 2022.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

c. Proposed 2022 Budget for Assessor's Office

The 2022 proposed budget for the Assessor's office is \$451,044. The Assessor's office budget for 2020 was \$419,118. This is an increase of \$31,926 from 2021 to 2022.

Recommendation: Requesting the Board of Assessors approve the proposed budget for Tax year 2022 in the amount of \$451,044.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

BOA discussed personnel issues and budget.

Meeting adjourned at 10:05am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



Chattooga County
Board of Assessors
Meeting July 21, 2021