

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 16, 2013

Attending: William M. Barker - Present
Hugh T. Bohanon Sr. - Present
Gwyn W. Crabtree - Present
Richard L. Richter - Present
Doug L. Wilson - Present

Meeting called to order at 9:00 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – present

APPOINTMENTS: No appointments at this time

OLD BUSINESS:

II BOA Minutes:

- a. Meeting Minutes October 16, 2013 - *The Board of Assessor's acknowledged, approved, and signed.*

III. BOA/Employee:

- a. Checks: **Board of Assessor's acknowledged receiving checks**
- b. Mail: None
- c. EMAIL: 1. Advertisement of Service
 - 2. 2014 Tax bills
 - 3. Past due RJ Young bill
 - 4. Employees job duties and functions
 - 5. Office improvements
 - 6. 2013 Mill Rates
 - 7. Employee appeals

Board acknowledged receiving emails. Pertaining to number 7 Mr. Bohannon requested employee's job duties and functions be provided as so as possible.

IV. BOE Report: Roger to forward via email an updated report for Board's review.
Request Board of Assessors acknowledge and sign that email was received

- a. **Total 2012 Certified to the Board of Equalization – 22**
Cases Settled – 16
Hearings Scheduled – 0

Board acknowledged there are no hearings scheduled at this time.

V. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Board Acknowledged and discussed.

NEW BUSINESS:**VI. Appeals:**

- a. **2012 Appeals taken:** 154
 Total appeals reviewed Board: 61
 Processing: 21
 Pending appeals: **93**

2013 Appeals taken: 164 Total appeals reviewed Board: 31 <i>Includes Motor Vehicle Appeals</i>

Appeal count through 10/14/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 21 of the 2012 pending appeals in Leonard's file to be reviewed - **Mr. Bohannon expressed that he was glad to see appeals coming thru. Board acknowledged and discussed**

VII. Appeals:

- a. **Map & Parcel:** S12-13
 A 1978 12x46 Manufactured Home of Unknown Make/Model
Owner Name: PRICE, JOHNNY
Tax Years: 2010 - 2013

Owner's Contention: Home torn down some time in about the fall of 2010.

Determination:

1. For 2013 this home was valued at \$ 2,296
2. Field inspection of 04/24/2013 confirmed remains of some kind of structure on parcel.
 - a. There nothing noticeable in the wreckage to conclusively indicate that this was a manufactured home.
 - b. No other sign or indication of a home or any improvement was discovered on the property.
3. Due to tree cover, satellite imagery is inconclusive as to presence of home during the time period in question.
4. Account has outstanding bills for tax years 2009 through 2013.

Recommendations

1. Void all outstanding Manufactured Home bills from years 2009 to 2013.
 Home was deleted from Assessors Office records in Future Year XXXXs on 04/30/2013.
Reviewer Roger Jones

Motion to accept recommendation**Motion: Mr. Richter****Second: Mr. Wilson****Vote: All in favor**

- b. **Map & Parcel:** S07-4
 A 1964 10 x 40 Duke Mobile Home by Zimmer Homes
Owner Name: CORBIN, JACKIE Thomas Porter as Agent
Tax Years: 2013
Owner's Contention: Home destroyed prior to 01/01/2012.

Determination:

For 2013 this home was valued at \$ 3,092

1. Home was appealed for 2012.
 - a. Parcel was visited: confirmed that MH was no longer on this property.
 - b. 2012 bill was voided.
2. Apparently Home was not deleted in Future Year XXXXs prior to the creation of the 2013 Manufactured Home digest.
3. Property was re-visited 04/29/2013: lot is still vacant.

Recommendations

1. Void 2013 MH bill # 532
2. Home was deleted from Assessors Office records on 04/30/2013.

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All in favor

c. **Map & Parcel:** 72-34-42
 A 1970 12x37 Mobile Home of Unknown Make/Model
Owner Name: WILLIAMS, JOHN PAUL
Tax Years: 2008 - 2013

Owner's Contention: Property was sold to Mr. Jonathan Stout in 2008. Sometime between then and first of 2013 the Home was removed from the property

Determination:

1. For 2013 this home was valued at \$ 1,690
2. Per title chain, the real estate was transferred to Jonathan Stout on 02/29/2008.
3. No documentation has been discovered to indicate that ownership of the Home was included in or took place after the transfer.
4. Field visit of 04/29/2013 confirmed that the Home has been removed from this parcel.
 - a. 2009 Satellite imagery seems to indicate presence of Home.
2010 Satellite imagery seems to show Home having been removed.
 - b. Most recent Satellite imagery does not appear to show any improvements.
5. This account has outstanding bills for tax years 2008 through 2013.
 - c. The Tax Commissioner has stated that such bills are "uncollectible".
 - d. The Tax Commissioner has requested that the Board of Assessors void such outstanding bills in order to help keep her books maintained.

Recommendations

1. Void all outstanding Manufactured Home bills on this account from years 2008 to 2013.
Home was deleted from Assessors Office records in Future Year XXXXx on 04/30/2013.
Reviewer Roger Jones

Motion to accept recommendation**Motion: Mr. Wilson****Second: Mr. Richter****Vote: All in favor**

- d. **Map & Parcel:** 63B-8
1986 14x66 Echo by Rivers & Horton
Owner Name: BROWN, GRADY E (EVELYN BROWN AS AGENT)
Tax Years: 2013
Owner's Contention: Home was removed from this property prior to 01/01/2013

Determination:

Home had been vacated prior to 10/04/2012 (confirmed by field visit that date).

1. Later in 2012 (exact date not recorded) drive by confirmed that Home was moved from the rear of this lot to the road right-of-way.
2. Drive by in late January 2013 (exact date not recorded) confirmed Home removed from this property.

Recommendations

Void 2013 Manufactured Home bill 000287.

Home was deleted from Assessors Office records in Future Year XXXXs on 05/01/2013.

Reviewer Roger Jones**Motion to accept recommendation****Motion: Mr. Wilson****Second: Mrs. Bohannon****Vote: All in favor**

- e. **Map & Parcel:** 19-42
A 1985 Manufactured Home of Unknown Make/Model
Owner Name: Williams, Jason
Tax Years: 2013
Owner's Contention: Appellant reports this Home does not belong to him: it belongs to his father, Wayne Williams

Determination:

1. This tax account traces back to tax year 2007: there is no identifiable record of this Home of its ownership prior to that year.
2. This tax account has outstanding bills from tax years 2010 to 2013.
3. The Dept of Driver Services does not list a Manufactured Home in either of these names (Jason Williams or Wayne Williams).
4. I attempted to call Mr. Wayne Williams and ask for confirmation, but the number listed in the local phone book "has been disconnected or is no longer in service".

5. A field inspection on 05/08/2013 seems to indicate that the Home is no longer occupied.
 - a. I spoke to the land owner on 05/08/2013; he stated that he was not aware as to who was the actual owner.
 - b. The 911 directory lists "Terry Wayne Williams" at the location of the Home.
 - c. Jason Williams is listed on the digest with having acquired a 1.27 acre tract with a house in 2011. The mailing address of this account matches the address provided on the appeal form.
 - d. I can find NO property listing in the name of "Wayne Williams" or "Terry Wayne Williams".
6. I contacted Mr. Jason Williams on 05/10/2013 by voice mail, requesting a mailing address on "Wayne"; I have received no response.

7. Field Inspection seems to indicate that the Home has been over-graded.

Recommendations:

1. O.C.G.A. § 48-5-490 states:
 "Every mobile home owned in this state on January 1 is subject to ad valorem taxation by the various taxing jurisdictions authorized to impose an ad valorem tax on property. Taxes shall be charged against the owner of the property, if known, and, if unknown, against the specific property itself."
 Therefore, since Mr. Jason Scott Williams has provided a signed document (the appeal forms) indicating the owner of this Manufactured Home to be "Wayne Williams", no other documentation or confirmation being available, it is recommended that the Home be transferred into the name of "Wayne Williams".
2. However, since there is not currently a known address on Mr. Wayne Williams, it is recommended that the bills continue to be sent "care of" Mr. Jason Williams at the same mailing address as his real estate account.
3. It is further recommended that the grade on this Home be adjusted to "09", and that this correction be applied to all outstanding tax bills.
 - a. The original value of this home:

○ 2010 & 2011	\$ 10,945
○ 2012 is	\$ 10,650
○ 2013 is	\$ 10,354
 - b. For tax years 2010 to 2013 this would result in the following corrected FMVs:

○ 2010 & 2011	\$ 5,382
○ 2012	\$ 5,179
○ 2013	\$ 3,522

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All in favor

- f. **Owner: Mary Baker**

Map/Parcel: S41-LT5
Tax Year: 2012

Owner Contention: Value is too high. Surrounding property is \$20,000 less than mine. House is down in a hole and requires sump pump to pump sewage to sewer line. There are Drainage problems on adjoining property.

Appraiser Note: This property sold in 2010 for \$45,150. That is what the owner was taxed on for 2011 tax year according to Ga Law 48-5-5 paragraph 3. This total FMV is in fact for the first tax year and then the total FMV goes to the assessed value for the next tax year.

Total FMV for 2011 was \$45,150 which was the sale price, Total FMV for the 2012 tax year was \$73,867. The subject is on the high end of the building value scale and land value scale, but is on the low end of the price per sq. ft. and value per acre scale.

Also this building was put in as a split level with two story additions along with two story overhangs. This is not the case. This house is a split level with unfinished basement.

Determination:

1) Subject has a grade of 100; year built was in 2003 on .49 acres. The building value is before adjustments \$66,741 with a front foot of 107' a unit price of \$60 and a depth factor of 1.11 for a land value of \$7,126 for a total FMV of \$73,867. After adjustments the building value would be \$51,212 having 1,213 sq. ft. being \$42 per sq. ft. The land value would be \$6,548 with a front foot of 107' a unit price of \$60 the depth factor would be 1.02. This would make the land value in line with the neighborhood comps average land value being \$6,535.

2) Comparables used here are subject's neighbors. The grade of comparables are all 100, the year built ranges from 1995 to 2006 the subject is 2003. The average front foot of the comps is 110' the subject is 107'. The average building value is \$52,343 and the subject should be \$51,212. The average land value is \$6,535 and the subject is \$7,126, and should be \$6,548. The average area if the comparables is 1260 sq. ft. and the subject is 1842 sq. ft. but should be 1213 sq. ft. The average price per sq. ft. is \$42 on the comps and the subject is \$36 and should be \$42.

3) Sales data here are houses that sold in 2012 with a grade of 100, with year built ranging from 1980 to 2004, with an average acreage of 1.74 acres, an average building value of \$68,091, an average land value of \$17,423 for an average total FMV of \$80,817. The average area is 1644 sq. ft. The average price per sq. ft. is \$41. These sales used are not neighbors.

Recommendation: It is recommended adjusting building value to \$51,212 it was \$66,741. Adjusting land value to \$6,548 from \$7,126, which would make the total FMV from \$73,867 to \$57,760. This is a difference of \$16,107. It is also recommended a request for refund be done for 2010, 2011, & 2012.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion Mrs. Crabtree

Second: Mr. Bohanon

Vote: All in favor

g. ***SPLIT LEVEL HOUSES IN THE COUNTY***

Appraiser's Note: While working on an appeal for the 2012 tax year, the map and parcel S41-LT-5 was being worked on for the 2012 tax year. In the research it was discovered that the house was a split level that had two story addition along with two story overhangs put on as well. In regards to this information I did a report on split levels in the county to serve as comparables to this house. While looking at split levels in the county it was discovered that several split levels in the county were also incorrect. A report was done to determine how many split levels were incorrect.

1. There are 69 split level houses ran through the report
2. Out of those 69 houses, it was determined that 25 houses are recorded incorrect. This is about 36%.
3. This results in an average building value difference of \$11,300. This is the average value from the house being recorded incorrectly to being recorded correctly.
4. I figured it would take about a Month to fix this issue.
5. I am asking the board if we should fix this issue for the 2013 tax year or the 2014 tax year.
6. This being Ga Code 48-5-241 and 48-5-380.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All in favor

Per BOA this issue is not top priority. However, issues should be corrected for the 2014 tax year. Mr. Barker suggested Kenny should be commended for his findings on the split level properties. Mr. Barrett stated that he already has several times.

- h. **Owner: Robert J. Thompson**
Map/Parcel: S22-4
Tax Year: 2012

Owner Contention: Value more than tripled from last year.

Appraiser Note: This property was appealed in 2008 along with S22-5 and it was a BOE decision for S22-4 that the total FMV should be at \$11,631 for 2008-2010 and with the State freeze the total FMV would also be \$11,631 for the 2011 year as well, this decision should have been just for S22-4, NOT S22-5. The 2012 tax year would go to the assessed value which was \$17,157. The assessed value for S22-5 in 2012 was \$37,272.

Determination:

- 1) Subject has a grade of 70 with a physical depreciation of 61%, year built was in 1938 on .33 acres. The building value is \$14,684 with a land value of \$2,475 for a total FMV of \$17,159. The front foot is 100' with a unit price at \$25, a depth factor of .99 and a land factor of 1 for a total land value of \$2,475. The price per front foot value is \$24.75. The sq. ft. of the building is 932' for a price per sq. ft. value of \$16 per sq. ft.
- 2) Comparables used here are neighbors and 2012 sales in the County. The grade of comparables range from 65 to 75, and the physical depreciation ranges from 58% to 71%, the subject is 61%. The year built ranges from 1944 to 1948 the subject is 1938. The average front foot of the neighborhood comparables is 91' the subject is 100'. The average unit price of the neighborhood comparables \$28, the subject is \$25. The average area of the neighborhood comps is 1,025 sq. ft. the subject is 932 sq. ft. The average price per front foot of the neighborhood comps is \$47.25 and the subject is \$24.75. Subject is below the average per front foot value at \$24.75. The average building value is \$20,882 for the comps that are neighbors, and the average building value for the sales comps are \$21,188 and the subject is \$14,684. The average land value is \$3,910 for the neighbors and \$2,665 for the sales comps and the subject is \$2,475. The average area if the comparables is 1025 sq. ft. for the neighbors and 976 for the sales comps and the subject is 932 sq. ft. The average price per sq. ft. is \$20 for the neighbors and \$22 for the sales comps and the subject is \$16.
- 3) Subject is on the low end of the price per sq. ft. scale at \$14. Subject is also on the low end of the price per front foot scale at \$24.75.

Recommendation: After a field visit to the property and added utility room along with deck and carport, noticed that the physical depreciation should be lowered to 55, this would lower the building

value from \$14,684 to \$13,416 and the land value should remain the same at \$2,475 for a total FMV from \$17,159 to \$15,891. This is a difference of \$1,268.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All in favor

- i. **Owner: Robert J. Thompson**
Map/Parcel: S22-5
Tax Year: 2012

Owner Contention: Value more than tripled from last year.

Appraiser Note: This property was appealed in 2008 along with S22-4 and it was a BOE decision for S22-4 that the total FMV should be at \$11,631 for 2008-2010 and with the State freeze the total FMV would also be \$11,631 for the 2011 year as well, this decision should have been just for S22-4, NOT S22-5. The 2012 tax year would go to the assessed value which was \$17,157. The assessed value for S22-5 in 2012 was \$37,272.

Determination:

1. Subject house has a grade of 80 with a physical depreciation of 70%, year built was in 1938 on .17 acres. The building value is \$34,375 with a land value of \$1771 which is valued by the front foot. The front foot is 72' for a price per front foot value of \$24.60. This is a total FMV of \$37,272. The sq. ft. of the house is 1542 sq. ft. For a price per sq. ft. of \$22.
2. Comparables used here are neighbors and 2012 sales in the County. The grade of comparables range from 80 to 90, the year built ranges from 1890 to 1964 the subject is 1938. The average building value is \$36,671 for the neighbor comps, and the average building value for the sales comps are \$31,271 and the subject is \$34,375. The average front foot of the neighborhood comps is 137'. The average front foot of the sales comps is 183'. The average unit price for the neighborhood comps is \$28.35 and the average front foot value of the neighborhood comps is \$25.87, the subject front foot value is \$24.60 the average area of the comparables is 1315 sq. ft. for the neighbors and 1196 for the sales comps and the subject is 1542 sq. ft. The average price per sq. ft. is \$27 for the neighbors and \$26 for the sales comps and the subject is \$22.
3. Subject is on the low end of the price per sq. ft. scale at \$22, and also the low end of the price per front foot scale at \$24.60.

Recommendation: After a field visit to the property and making changes to building and adding utb of interior noticed that the physical depreciation should be lowered to 65, this would lower the building value from \$34,375 to \$31,294 and the land value should remain the same for a total FMV from \$37,272 to \$34,669.

Reviewer Kenny Ledford

Motion to accept recommendation

Motion: Mr. Bohanon Mrs. Crabtree

Second: Mr. Bohanon

Vote: All in favor

- j. **Map & Parcel: 40 2**
Owner Name: William Randy Elrod
Tax Year: 2011

Owner's Contention: Owner is appealing the value

Determination: Subject house is located at 3060 Back Berryton Road on 4.76 acres with 1800 sq ft. The grade is 105 with house value of \$110,925.00 and a price per sq ft of \$62.00. The comps used in this study have an average of 3.26 acres with 1848 sq ft. The average grade of the comps is 105 with average price per sq ft of \$46.00. The neighborhood houses have an average of 9.69 acres with 2022 sq ft. Grade of the neighborhood houses is 98 with average price per sq ft of \$49.00. The overall house value of the comps/neighborhood is \$94,209.00 and the subject value is \$110,925.00 (subject is higher by \$16,716.00). The overall price per sq ft of the comps/neighborhood is \$48.00 and the subject is \$62.00 (subject is higher by \$14.00). Mr. Elrod reports that the 14 x 35 addition on the rear of the house is not living area and is not heated. He also states that the attic is unfinished (on record as partially finished attic). The attic contributed \$4,579.00 to the house value and the porch added \$14,440.00 to the house value. If the attic is taken off, the value of the house would be \$106,346.00.

Recommendations: Subject house is not in line with the comps/neighborhood houses in value or in price per sq ft. It is recommended to lower the value of the subject house by \$4,579.00 which is the value of the attic. This will bring the subject house value to \$106,346.00.

Reviewer Cindy Finster

Item was tabled due to request for additional information. Board recommended the attic be changed to unfinished instead of partially finished and furnish price difference information at the next BOA meeting.

k. **Map & Parcel:** S26 PP: CF 106

Owner Name: READY MIX USA, LLC

Tax Year: 2012

Owner's Contention: Due to idle status of equipment owner is asking for a reduction due to external obsolescence and plant being closed (see attached letter). Owner is requesting a reduction to the calculated cost of replacement less physical depreciation shown on the Taxpayer Return Value.

Determination: During 2011 Ready Mix USA, LLC was idle due to external obsolescence and did not operate in 2012. It is anticipated that economic conditions will not return to near normal operating levels until 2014 and the company does not know whether the plant will reopen at that time. A visit was made to this property on March 27, 2012 and all personal property has been removed both inside in building and outside with the exception of one concrete chute (see photo attached). Taxes were paid on all personal property equipment for 2011 even though most of it has been transferred out.

Recommendations: Since there is only the one piece of equipment located at this site the recommendation is to accept the return value sent in by the company in the amount of \$13,000.00.

Reviewer Cindy Finster

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All in favor

VII. Invoice: RJ Young Past due notice, Account number A-RG6621, amount \$928.97.
Board of Assessors acknowledged, approved, and signed.

IX. Refund Request:

a. **Map & Parcel:** 47-69A

A 1999 28x52 Destiny by Oakwood Homes Corporation

Owner Name: GENTRY, SUSAN

Tax Years: 2013

Owner's Contention: "I didn't pay as much of the mobile home as it is currently assessed at. The floors are waffled. Mobile Homes depreciate in value over the years."

OWNERS estimate of value: "maybe \$ 12,000".

Determination:

1. For 2013 this home was valued at \$ 26,592.
2. Home of record is 28x52 with a 6x6 Open porch
3. Field visit of 04/26/2013 discovered a 27x48 Home with a 16x8 Open Porch.
4. Home was listed as a quality grade 6 with a depreciation factor of 52%.
 - a. Field inspection did not indicate any excessive deterioration or wear to the exterior of the Home.
 - b. However, comparing the Chattooga valuation schedule with the NADA schedule appears to indicate that the home is over graded.
 - Quality class of 8 appears indicated by NADA models.
 - This would adjust the depreciation factor to 41%.
5. Two valuation models utilizing the NADA schedules were used in comparison with the Chattooga schedules.
 - a. The first model indicated the "book value" of a 1999 Destiny manufactured home by Oakwood Homes Corporation to be approximately \$ 18,200.
 - Model was adjusted for state location
 - NADA has no schedule for a "27" wide destiny, therefore the road dimensions of 28x52 were used.
 - Floor value of Home = \$ 16,200 (rounded to nearest \$100)
 - b. Additional features incorporated were a 3-ton AC and a 16x8 Open Porch. Value of Additional features = \$ 2,000 (rounded to nearest \$100)
 - \$ 1,200 for the porch
 - \$ 800 for the AC
 - c. The second model indicated the "book value" of a generic manufactured home adjusted to the dimensions and additions of the SUBJECT to be approximately \$ 16,800.
 - Model was adjusted for state location
 - Model utilized the Subject's dimensions of 27x48
 - Model considered home to be of "standard" quality and "average" condition.
 - Floor value of Home = \$ 13,500 (rounded to the nearest \$ 100)
 - d. Additional features were a 3-ton AC and a 16x8 Open Porch; house style siding & house style roofing. Value of Additional features = \$ 3,300 (rounded to the nearest \$ 100).

Recommendations:

1. Adjust quality code of this Home to "8"; this would result in a 2013 valuation of \$ 16,547. These changes were made in Future Year XXXX on 04/26/2013.
2. Authorize a refund of overpayment on 2013 MH bill # 889. (refund form is included in this Agenda Item)

Reviewer Roger Jones

Board of Assessors acknowledged refund and Chairman of the Board initialed each item.

- f. **Map & Parcel:** 50-37
 A 1970 Westfield Manufactured Home by Fleetwood
Owner Name: McCarty, James B
Tax Years: 2013
Owner's Contention: Home is used for storage purposes

Determination:

1. Home is located at 55 Lovers Lane in Summerville. 2013 value = \$ 7,798
2. This was the last lot that Mr. McCarty was actively renting out: the Home was occupied during 2011.
3. Field visit of 05/02/2013 discovered:
 - a. The Home is a Westfield by Fleetwood
 - b. Home appears to be structurally sound
 - c. Interior of the Home does not appear to show excessive deterioration.
 - d. Items "stored" appear to be some of the furnishing that either went with the home, or were abandoned by the tenants.
4. For 2013 and prior, Home was listed as an "Unknown Make and Model"
 - a. Grade was class 09 (the "default" class for most manufactured homes)
 - b. Depreciation has been locked at a factor of 0.34 since tax year 2001.
 - c. The Home was valued at \$ 7,016 with OPTs adding an extra \$ 782 to the value.
5. A Value Comparison Study, using the NADA schedules indicate a "floor value" of the home somewhere between \$ 2,700 and \$ 4,800 for the 2013 tax year.
 - a. Four comparisons are made:
 - Two are NADA listings for a 1970 14x67 Fleetwood Westfield; one the default listing, and the second listing the Home to be in "fair condition.
 - Two are NADA listings for a 1970 14x67 generic Home; both listing the home as being of "standard" quality, but one listed as of "average" condition while the other is listed as being in "fair" condition.
 - b. This seems to indicate that this Home is over-graded on our schedules.
 - A Fleetwood Westfield grades in our system as a class "10" Home.
 - With the override taken off the physical condition, the system defaults this home to a residual depreciation factor of 0.16.

This results in a 2013 "floor value" of the Home at \$ 2,701 – which matches the low end value indicated by the NADA schedules

Recommendation:

1. Adjust the grade of this Home to a class "10" for 2013.
2. Adjust the physical condition factor to the residual factor of 0.16
3. Leave the OPTS value at \$ 782
4. This results in a 2013 FMV of \$ 3,483
5. Approve attached "Refund Request" for overpayment of 2013 MH taxes.
These changes were made in Future Year XXXXs on 05/12/2013.

Reviewer Roger Jones

Board of Assessors acknowledged refund and Chairman of the Board initialed.

After agenda items were reviewed Mrs. Crabtree requested additional information for the Ramsey appeal that was heard October 9, 2013 and asked the board to take one more look at it. She also requested other comparables be provided for the property. The BOA agreed to take a look at specific details about the appeal again but didn't want to spend a lot of time reviewing it.

Meeting adjourned at 10:02 am

William M. Barker, Chairman
 Hugh T. Bohanon Sr.
 Gwyn W. Crabtree
 Richard L. Richter
 Doug L. Wilson

The image shows several horizontal lines with handwritten signatures and initials written over them. The signatures are in cursive and appear to be the names of the board members listed to the left. There are also some initials, possibly 'HTB', written above one of the lines.