

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 24, 2014

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present
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Meeting called to order @ 9:01 a.m.

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

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes September 17, 2014
The Board of Assessor's reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

The Board of Assessor's reviewed, approved, & signed

Emails:

- 1. O.C.G.A. 48-5-311 (m) interest on appeal settlement refunds
 - 2. Plum Creek
 - 3. Budget expenditures report
 - 4. Letter of intent for aerial Photography project
 - 5. RCG Summerville map S38-21 Proposal
- Motion to decline RCG's offer for their 2013 appeal:
Motion: Mr. Bohannon
Second: Mr. Richter
Vote: All

The Board of Assessor's acknowledged

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

The Board of Assessors acknowledged that email was received

a. Total 2012 Certified to the Board of Equalization – 71
Cases Settled – 70
Hearings Scheduled –1
Pending cases –1

b. Total 2013 Certified to the Board of Equalization – 36
Cases Settled – 17
Hearings Scheduled – 2
Pending cases – 19

c. Total TAVT Certified to the Board of Equalization – 24
Cases Settled – 23
Hearings Scheduled – 0
Pending cases – 1

The Board acknowledged there are 3 hearing scheduled at this time.

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

Mr. Barrett explained that Data files have been sent to Thomson – Reuters and they are having issues. Roger is assisting in working thru some of the issues. Mr. Barrett also explained we have until October 1st to correct the issues to make the December 1st deadline for tax bills.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 184

Leonard Reviewing: 0

Pending appeals: 1

Closed: 183

BOEQ with Sales Analysis: 0

2013 Appeals taken: 196 (13 TAVT)

Total appeals reviewed Board: 110

Leonard Reviewing: 0

Pending appeals: 98

Closed: 91

Includes Motor Vehicle Appeals

Appeal count through 9/23/2014

2014 Appeals taken: 150 (29 TAVT)

Total appeals reviewed Board: 28

Leonard Reviewing: 0

Pending appeals: 122

Closed: 28

Includes Motor Vehicle Appeals

Appeal count through 09/23/2014

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log:
 Nancy Edgeman - There are currently 0 of the 2012, 1 of the 2013, and 0 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

a. Map & Parcel: 59B 1

Owner Name: Morris Grigsby

Tax Year: 2013

Owner's Contention: Owner contends the house and land value is too high

Determination: Subject is located at 824 Sloppy Floyd Lake Road on 7 acres with a house having a grade of 65 with 972 sq ft and a house value of \$15,598.00 for a value per sq ft of \$16.05.

Neighborhood houses have an average of 6.04 acres with an average grade of 71 average sq ft of 848 and average house value of \$18,381.00 for an average value per sq ft of \$21.68.

Comparable houses have an average of 3.00 acres average grade of 72 average sq of 943 an average house value of \$21,939.00 for an average value per sq ft of \$23.33.

The overall averages show the subject house has 2.48 acres more than the neighborhood and comps and subject house value is \$4,562.00 less than the overall average and subject has 77 sq ft more than the overall and is \$6.46 less per sq ft than the overall.

Recommendation is to leave the value as it is since the subject house does not seem to be out of line with the average of the neighborhood and comps.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: 59B 1

Owner Name: Morris Grigsby

Tax Year: 2013

Owner's Contention: Owner contends land value is too high.

Determination: Subject land is 7 acres located at 876 Sloppy Floyd Lake Road with a value of \$25,082.00 and a value per acre of \$3,583.00.

The neighborhood land has an average of 7.07 acres and an average land value of \$29,450.00 for an average value per acre of \$4,189.00.

The comparable land has an average of 6.52 acres and an average land value of \$22,315.00 for an average value per acre of \$3,424.00.

The overall averages indicate the subject land has .20 acres more than the neighborhood and comparables. Subject land value is \$800.00 less in value and is \$223.00 less in value per acre.

Recommendation: Leave the value of the subject land as it is since there does not seem to be a big difference in the value of the subject compared to the neighborhood and comps.

Reviewer Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map & Parcel: 36-73-A

Owner Name: Holder, Phillip & Robin

Tax Year: 2013

<p>ON HOLD PENDING FURTHER INFORMATION</p>
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Owner's Contention: Value is too high. House needs interior inspection and in-ground pool needs to be looked at, it is not in working order.

Determination:

1. Study of neighborhood homes indicates subject is in line with comparables.
2. Study of homes throughout the county with similar grades, sq. footage, build dates indicates subject is in line with comparables.
3. Study of similar homes sold from 2011-2013 indicates subject is in line with comparable sales.
4. Study of land value showed an inconsistent valuation of subject compared to neighboring properties.
 - I presented this issue to Kenny and it has been corrected for tax year 2015.
 - This property was valued on a per tract basis and should have been on per acre basis.
 - Land value was \$1,918 and should have been \$5,386.

5. Inspection of pool on 9/16/14 shows that pool is inoperable. In my opinion it seems to have been this way for years. I talked with owner and they stated pool has not been useable since 2009.

The tax value of the pool for tax year 2013 was \$12649.

I have sound valued the pool at \$0 for tax year 2015.

Recommendations:

1. I recommend no changes to the value of the home.

2. The TFMV of subject

	-before adjustments	-after adjustments	-difference
2010	\$137,540	\$129,913	\$7627
2011	\$129,044	\$121,417	\$7627
2012	\$114,601	\$106,974	\$7627
2013	\$130,190	\$121,009	\$9181

3. I recommend a refund to taxpayer after consolidating overpayment for pool and underpayment for land. The refund amount for tax years 2010, 2011 and 2012 is estimated to be \$232.

4. I recommend a refund to taxpayer after consolidating overpayment for pool and underpayment for land. The refund amount for tax year 2013 is estimated to be \$99.84.

5. Estimated total refund amount of \$331.84.

Reviewer Randy Espy

d. Map & Parcel: 36-73-A

Owner Name: Holder, Phillip & Robin

Tax Year: 2014

<p>ON HOLD PENDING FURTHER INFORMATION</p>
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Owner's Contention: Value is too high. House needs interior inspection and in-ground pool needs to be looked at, it is not in working order.

Determination:

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- I presented this issue to Kenny and it has been corrected for tax year 2015.

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The tax value of the pool for tax year 2014 was \$12649.

- I have sound valued the pool at \$0 for tax year 2015.

Recommendations:

1. I recommend no changes to the value of the home.

2. The TFMV of subject before adjustments was \$130,190. The TFMV of subject after adjustments is \$121,009. This adjustment decreased TFMV by \$9181.

3. I recommend a bill correction for tax year 2014 for the amount of \$9181.

Reviewer Randy Espy

e. Map / Parcel: 7-24

Property Owner: Honey Glover

Tax Year: 2014

Owner's Contention: Requesting AG Covenant be applied to property for 2014 tax year.

Appraiser Note: This map and parcel had some 2012 transfers that were transferred incorrectly. Names on transfers were wrong along with addresses as well. These corrections have been made in future year.

Determination:

- 1) The Glover family has had illness in the family. Due to this illness to property owners, some deed transactions have taken place beginning in 2012.
- 2) The first took place per deed book 609, page 608 from Alex Glover to the Glover family Irrevocable Trust as Ms. Honey Glover as Attorney in Fact.
- 3) The Glover's have several parcels in the County, however is map and parcel 7-24 is the home place and was under covenant, however the covenant was to be renewed at the end of 2012.
- 4) Ms. Glover did send in a covenant application to be renewed for ten years. The covenant was just signed, however a fee was not collected or the application was not filled out or recorded.
- 5) Our office received a call from Mr. Lyn Glover Holloway about the covenant not being applied and had spoke about the deed issues they have endured for the past two years. She had stated this has been difficult times for her family due to illness and not sure that there family had received all assessment notices for the Glovers properties.

Recommendation: It is recommended to fill out a new covenant for Ms. Honey Glover for this map and parcel 7-24 and apply the covenant along with a bill correction for the 2014 tax year.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

f. Map / Parcel: 64F-56

Property Owner: Douglas & Paula Carter

Tax Year: 2014

Owner's Contention: Acreage incorrect, should be 1.00 acre not 2.33

Appraiser Note: This was a 2012 transfer that was in the name of George Coffitt, which is spelled wrong, and should have been in the name of Douglas & Paula Carter.

Determination:

- 1) A 2012 transfer showed Mr. Coffia, as recorded on deed book 604, page 567, bought the property from Aaron Fielding for \$3,500 in August of 2012.
- 2) On November of 2012 Mr. and Mrs. Carter bought the property from Mr. Coffia for \$5,300.
- 3) The Carter's came into the office last week and made the office aware of these transfer's.
- 4) The Carter's also brought by a plat by Eddie Burke that reflects the deed and shows that the property should have 1.00 acre, not 2.33 acres.
- 5) The tax bill showed for 2013, in the name of George Coffitt. The tax bill showed the purchase price of \$3,500.
- 6) The tax bill should have shown in the name of Douglas and Paula Carter for the total FMV of \$5,111. This is what the tract of 1.00 acre would be valued at in the area where the property is located.

Recommendation: It is recommended that a bill correction be done for the 2013 and 2014 tax years.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

g. Property: 37—30- 16x76 1999 Dynasty Manufactured Home by Horton

Appellant: PAYNE, KENNETH

Year: 2014

Contention: HOME IS BEING CHARGED FOR UNPAID TAXES ACCURING TO A DIFFERENT MANUFACTURED HOME.

SPECIFIC ISSUE:

1. Valuation is not under appeal.
2. Appellant's 2014 bill reflects a "back taxes" amount due of \$69.91.
3. Appellant reports that there are no delinquent taxes on this home..

FINDINGS:

1. A year-by-year examination of the cash book records does not indicate any delinquent taxes accruing to this Home
 - a. Match criteria for study was owner's name and account number.
 - b. Account in Appellant's name begins in 2002 – print-out of Payne accounts 2002 to 2013 does not indicate any delinquent taxes.
 - c. Each cashbook year was examined individually for the last 5 years; these all have paid dates and indicate no delinquencies.
2. The "past due" amount exactly matches the delinquent amount on a 12x36 manufactured home of unknown make/model. This home is also listed in the Appellant's name and is located on the same parcel.
 - a. Thomson Reuters (the company contracted by the county to prepare the Mobile Home digest) does not use our standard parcel ID to identify manufactured homes; they attach the 3 digit building number to make a unique map number for each home.
 - b. For the 2013 billing year, the building number for this home was 001; 2012 and prior this home was listed as building 003.
 - c. For the account under appeal (the 16x76 Horton), the building number, for the same time frame, changed to 003 from 004.
3. Since the 12x36 was originally building 003, the Thomson Reuters systems identified its delinquent bills as belonging to the 16x76 (now building 003).

4. When explaining the situation to the Tax Commissioner she stated that the Assessors Office needed to “error-and-release” the delinquent taxes credited to the 16x76 and “error-and-add” them to the 12x36.
 - a. The data is correct in the Assessors Office system – no corrections are needed.
 - b. The “error” here comes as a result of difference in the software and billing system now used by the Tax Commissioner’s Office.

5. In reviewing BoA minutes pertinent to this account, it was discovered that the Board of Assessors had approved setting the value of the 12 wide home at – 0 – for the 2011 & 2012 tax years (due to fire damage). It would appear from the outstanding bills that this decision was never processed.

Recommendations:

1. Void the 2011 & 2012 amounts due on the 12 wide home to reflect the Board’s 2012 decision.
2. The Assessors Office has no legislative or regulatory standing to correct what is, in essence, a clerical error on the part of the Tax Commissioner’s Office, however it is recommended, for the benefit of the taxpayer, that the Board review and approve the included “correction form”.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 yes - 1 No

h. Property: A 16x66 2002 Omega manufactured home by Clayton Homes, Inc. Home is located on S04-15

Appellant: WOOD, MILTON Janie Lashley as Agent

Year: 2014

Contention: Home is listed as a 2002 model – it’s actually a 1995 model.

Determination:

1. Value under contention is \$ 17,227
2. An examination of county tax records confirms home was appraised with an estimated year built of 2002.
3. Official year of manufacture has been confirmed as 1995.
 - a. Appellant provided a copy of the Home’s title showing 1995 as the year model
 - b. A DDS title report received 04/24/2014 confirms model year as 1995
4. Correction of Year Built will adjust depreciation on this Home from 43% to 31%; Home value will adjust from \$ 17,227 to \$ 13,932.
5. Field Inspection of 04/16/2014 found the following changes to this Home:.
 - a. The addition of a central air conditioning unit
 - b. An additional 25['] of living area in the one story addition
 - c. The addition of hardboard siding as the exterior finish of this Home (75% of area).
 - d. 7x10 Open Porch replaced with a 7x5 Open Porch.
6. Copy of title provided by Appellant and DDS title report both show this Home is titled in the name of Tim West. County tax records have this tax account in the name of Milton Wood back to

the 2006 tax year..

Recommendation:

1. Correct the year of manufacture to 1995 per documentation: 2014 FMV should be set at \$ 13,932
2. Per this change in depreciation, authorize refund for overpayment of taxes for the following years per O.C.G.A. §48-5-380:
 - a. 2014 paid 03/25/2014
corrected to \$13,932 from \$ 17,227
 - c. 2012 paid 04/23/2013
corrected to \$ 14,481 from \$ 18,385
 - b. 2013 paid 04/23/2013
Corrected to \$ 14,207 from \$ 18,874
 - d. 2011 paid 05/02/2011
corrected to \$ 15,031 from \$ 19,424
3. Apply the additions and changes noted to this account in item 5 above beginning with the 2015 manufactured home billing.
4. Correct the record to reflect the name of record (Tim West) care of the occupant: Janie Lashley
5. Corrections applied to FUTURE YEAR XXXX on 04/24/2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

i. Property: 30--46- (A 1984 24x44 Champion Manufactured Home)
Appellant: ROBERT E HICKS
Year: 2014

Contention: MANUFACTURED HOME SHOULD BE REAL PROPERTY

Determination:

2. Valuation is not under appeal.
3. Letter from Appellant dated 02/18/2014 contending he had filed a Certificate of Permanent Location on the above described Manufactured Home.
 - a. Copy of the aforesaid application was included.
 - b. Recording date of form was November 3, 2011.
4. Under O.C.G.A. §8-2-181(b) with the filing of this certificate the title for the Home is cancelled, and the Home is considered real property.
 - a. Presently, there is no methodology in place for the State or the Clerk of the Superior Court to alert the Assessors Office to these filings; it is the responsibility of the property owner to do so.
 - b. As the property owner had NOT notified us of this filing, the Home was erroneously left on the Mobile Home Digest for the 2014 tax billing.

5. Additionally, with the documentation provided to the Clerk of the Superior Court for filing purposes, it was possible to update our records to more accurately reflect the home located on this parcel.
 - a. Corrected Make and Year model.
 - b. Corrected manufacturer's ID number.
 - c. Future Year XXXX's data on this home was corrected 02/24/2014. Home will be included on the real property 2014 digest

Recommendations:

Void the amount due on Mobile Home tax bill # (2014) 61139, and issue a Bill Correction Form (attached) to the Tax Commissioner's Office

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

j. Property: 64-12A (Manufactured Home)
 Appellant: DODD SUSAN E STEPHENS
 Year: 2014

Contention: BEING CHARGED FOR THE WRONG MANUFACTURED HOME

Determination:

6. Mobile Home per record is a 1977 24x56 Gettysburg by Shiloh Homes.
7. Per the Appellant, this home was traded in for a 2001 Fleetwood in 2011.
 - a. Per the Appellant, the Shiloh was deemed "unlivable" by the mortgage company and subsequently destroyed.
 - b. The Gettysburg was titled to Michael Dempsey & Susan E Hewitt. The Hewitts have divorced and the Fleetwood is titled in Susan E Stephens Dodd (Ms. Hewitt's name since she remarried).
8. There are outstanding bills on the Gettysburg for millage years 2011 to 2013; the Fleetwood has never appeared on Chattooga's tax records.
9. Satellite imagery 1999 to 2011 show a home in the exact same location on this parcel each year. This would appear to indicate the new home was moved in *after* the 2011 image was taken.
10. Data on the Fleetwood was collected per field visit on 02/27/2014 and added to the record for the 2014 digest. Ms. Dodd has applied for Homestead Exemption, and should this be approved, the change in value will reflect on the 2014 real property digest.
11. The Tax Commissioner has requested that the back bills (2011 to 2013) be "errored-and-released", with the new home being NOD'ed for that same time period. The request to include the 2011 bill is due to the Gettysburg having been destroyed ... making the bill uncollectible.

Recommendations:

1. Error-and-Release the 2011 through 2014 bills on the Gettysburg manufactured home.
2. NOD the 2001 26x60 Fleetwood for years 2011 through 2014.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

V. MISC. ITEMS :

a. Discussion of changes to the personnel Policy

The Board of Assessors provided updates for the personnel policy and instructed Mrs. Edgeman to have the changes ready at the next Board meeting for their review.

b. TO: Board of Assessors

I would like to attend the GAAO "Georgia Association of Assessing Officials" meeting in Gilmer County on October 14th if at all possible. Mr. Jim Turner with Turner Business Appraisers, Inc will be there to present "The Top Ten Most Underreported Tangible Personal Property Items". Also Al Deen with the Georgia Department of Revenue will be there to answer any questions we might have. Thank you for considering my request.

Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Jerry Whites 2013 appeal was presented by Kenny Ledford during the meeting of 9/17/2014. The appeal was approved but somehow failed to get signed.

The Board of Assessors signed

d. Discussion of battery back up when power goes off

The Board instructed Roger Jones to research prices for the next meeting.

e. Discussion of probability of getting a paper shredder for office.

The Board instructed Mr. Barrett to research prices for the next meeting.

VI. INVOICES:

a. Reminder from Harris Printing Company – Amount \$8,785.25 – Due Date 8/30/2014.

The Board instructed Mr. Barrett to send to County Commissioners office.

Mr. Wilson informed the Board he would be absent for the meeting of October 8th 2014.

Meeting adjourned: 10:44 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

