

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of March 25, 2015

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

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Meeting called to order @ 9:05 a.m.

**APPOINTMENTS: NONE**

OLD BUSINESS:

**I. BOA Minutes:**

Meeting Minutes March 18, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Time Sheets

The BOA reviewed, approved, & signed

b. Emails:

1. Employee meeting

Rescheduled for April 1, 2015

2. Letters to Commissioner

BOA approved and signed

3. Budget Expenditures Report

The BOA acknowledged receiving email

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

The BOA acknowledged that email was received

**a. Total 2013 Certified to the Board of Equalization – 55**

**Cases Settled – 54**

**Hearings Scheduled – 1**

**Pending cases – 1**

**b. Total 2014 Certified to the Board of Equalization – 42**

**Cases Settled – 32**

**Hearings Scheduled – 6**

**Pending cases – 10**

**c. Total TAVT Certified to the Board of Equalization – 34**

**Cases Settled – 34**

**Hearings Scheduled – 0**

**Pending cases – 0**

The Board acknowledged there are 7 hearing scheduled at this time.

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated he will have an opinion on personal property and Small acre tracts for the Board to consider next meeting.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 179  
 Pending appeals: 16  
 Closed: 160  
 Includes Motor Vehicle Appeals  
**Appeal count through 03/22/2015**

**2014 Appeals taken:** 172  
 Total appeals reviewed Board: 164  
 Pending appeals: 7  
 Closed: 127  
 Includes Motor Vehicle Appeals  
**Appeal count through 03/22/2015**

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. The Board acknowledged

**VI. APPEALS:**

a. Map & Parcel: 41-9-B  
 Owner Name: Morgan, Charles  
 Tax Year: 2014

**Owner's Contention:** Interior of house not fit for occupancy. No utilities.

**Determination:**

1. My field visit on 10/29/14 indicates that the home's physical condition of 77 is recorded accurately and seems to comply with standard guidelines.
2. A comparison was made to other homes with a 105 grade and built within 4 years of subject's year built of 1950. This comparison shows that the physical condition of this home is equal to the comparable's median and average of 77.
3. Building equity study indicates subject's per sf value of \$65.64 is within the range of the 5 comparables' per sf values; which range from \$55.51 to \$67.80. The subject's per sf value is \$5.45 above the median and \$4.41 above the average. The subject's per sf value is \$2.16 below the high end of range. Sales study indicates subject's tax value per sf value of \$66 is within range of comparables; which range from \$65 to \$159. Sales study indicates subject's tax value per sf value of \$66 is below the comparables' median of \$106 and below the average of \$109.
4. An interior inspection done on 3/18/15 shows some damage and incomplete remodeling. This includes damaged and missing cabinets, some missing sheetrock and incomplete sheetrock repair, and some missing flooring. The state of the interior indicates that a functional obsolescence of 80% be applied to home.
5. The owner's contention of no utilities should have no effect on value of home since the home is equipped with plumbing and wiring. The fact that the utilities are not turned on is not evaluated in our assessment.

**Recommendations:** I recommend applying a functional obsolescence of 80% to reflect condition of interior for tax year 2014. This will change the TFMV from \$91,308 to \$77,839. Refund will be processed accordingly. The changes to tax year 2015 have been made and property tagged to check in 2016.

**Reviewer:** Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

b. Map & Parcel: 40-9-D

Owner Name: Meadows, Jerriane & J Olney

Tax Year: 2013

**Owner's Contention:** FMV is \$60,000 low. Tax assessor documents are in error. (see attached) You cannot assess houses from your office!

**Determination:**

1. Bldg. equity study indicates subject's per sf. value of \$22.36 is within the range of adjusted comparables which range from \$19.18 to \$23.60. The subject's value is below the median of \$21.07 and below the average of \$21.26.
2. Sales study indicates subject's per sf. value of \$22 is below the range of the 4 comparables sale price per sf. which range from \$23 to \$90. The subject's per sf. value is below the median of \$68 and below the average of \$62. The subject's per sf. value is 35% below average sale price. There were no comps with similar physical condition and year built.
3. The field visit on 3/16/15 indicates discrepancies in property record. There are errors in record of dimensions, bathroom count, fireplace count, heating and air percentages, roof cover, siding and physical condition of main bldg. There are errors in dimensions, grade and physical condition of the UTB. Correcting these issues changes the R1 value from \$58,091 to \$77,633.

**Recommendations:** I recommend adjusting the 2015 R1 value to reflect findings of field visit. This change would increase the appellant's TFMV from \$66,352 to \$87,995. Applying this value for tax year 2013 & 2014 would change the tax due and result in under payment for those years. We may be restricted to just changing the value for future year.

**560-11-10-.02 Definitions**

(i) **Final assessment.** "Final assessment" means the final assessed value that is determined for the property for the applicable tax year after the following events have occurred: the time period for filing appeals has expired and any appeals that have been filed have been resolved; the authorities authorized to levy taxes on property in the county have approved the final tax levy; the Revenue Commissioner has authorized that the digest may be used as the basis for collecting taxes; the tax commissioner has mailed the final tax bills based on the authorized digest; and in the case of personal property, the appraisal staff has completed its audit of the personal property pursuant to Rule 560-11-10-.08(4)(d) within the seven year statute of limitations.

The

board's guidance is requested on how to proceed with this issue.

**Reviewer: Randy Espy**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

c. Property: a 16x76 1997 Chandeleur Home (ID CH3AL00111) located on Map 64 Parcel 81 Sub-parcel L04 Street location is listed as 217 Sizemore Road, Trion.

Appellant: YORK, RAY P

Years: 2014

**Contention:** Wants MH account transferred to his name

**Determination:**

1. The home first appears in the tax records in the name of "Ray P York" for the 2006 tax year.
  - a. In the "Title" field of the record, it was stated that this home was titled in the name of Robert C Wood.
  - b. For the 2012 tax year, at the request of the Tax Commissioner, this and similar listings, were changed to name of the actual title-holder, with the mailing address listed as "care of" whoever had possession of the home: in this case Mr. York.
  - c. The most recent check of the title records (03/17/2015) shows this home stilled titled in the name of Robert C Wood.
2. Per O.C.G.A. § 8-2-181(a), manufactured homes are subject to the Motor Vehicle Certificate of Title Act".
3. Per O.C.G.A. § 40-3-24(c), a certificate of title is prima-facia evidence of the facts appearing on it; which in this case, would be the true owner of the home.

**Recommendation:**

1. Maintain this mobile home in the name of Robert C Wood.
2. Continue to send all official tax information concerning this home, including notices and tax bills, care of Ray P York.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Property: a 12x65 1973 Tidwell manufactured home located on Map 32 Parcel 31. Street location is listed as 414 Wiggins Road.

Appellant: HUDGINS, RAMONA

Years: 2007 - 2014

**Contention:** VALUE IS TOO HIGH

**Determination:**

1. The value under contention is \$ 3,245.
  - a. Per the Appeal Form, Ms. Hudgins reports she only owned the home for 1 year.
  - b. There are outstanding bills on this home in this name back to 2007.
2. Ms. Hudgins reports home to be in very poor condition.
3. Per field visit of 03/16/2015, home is not at 414 Wiggins Rd.
  - a. There exists some confusion as to location.

- b. Home was listed on map 32 parcel 31. The location indicated by Ms. Hudgins is on 32-31B.
  - c. An examination of satellite imagery back to 1999 could discover no indication of the presence of this home on this or surrounding tracts; however, the location indicated by Ms. Hudgins is under tree cover.
4. There is an long-standing request by the Tax Commissioner to void delinquent bills on accounts such as this that are not collectible; in this case because there is no home on which to foreclose.
  5. There is a pre-HUD model Buddy by Skyline Home sitting on Ms. Hudgins' property.
    - a. The 2009 satellite image appears to indicate the presence of this home.
    - b. I am unable to find a reference to this home in the county tax records.

**Recommendation:**

1. Void all outstanding tax bills on the 1973 Tidwell manufactured home.
2. Add the pre-HUD Buddy to the mobile home digest beginning with the 2015 tax year.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

e. Map & Parcel: 75-L01-B

Owner Name: Gordon, Jeffrey

Tax Year: 2014

**Owner's Contention:** The previous year value was \$118,634 and current year value s \$134,477. That is an increase of \$15,843! There have been no improvements made to the property. In fact, there are many things that need to be repaired on the home. Also, Connect City church has devalued our home by their loud music and damaged our driveway. We are selling the house at a lost for \$100,000. We value it at \$100,000.

**Determination:**

1. The subject improvement value for tax year 2013 is \$129,010, a \$57 price per sq. ft. value for a 110 grade house built in 2003.
2. The subject falls within range toward the lower end of the study of 2013 sales with the median price per sq.ft. at \$62.
3. The study indicates being inclined to lean toward the 110 grades as comparables due to the median including 105 grade houses with no 115 grade sales data available.
4. According to physicals, maintenance status and construction type the subject is closely related to all comparables in the study.
5. According to tax records and research the improvement value changed due to reval and land class adjustments for 2013 involved houses 105 grade and above.

**Recommendation:**

Upon receipt of a 2013 appeal file in the name of Jeffrey J. Gordon it was determined that tax records for 2013 and all information are the same as 2014.

Requesting the total property value remain as notified at \$129,010 for tax year 2013 for a total fair market value of \$134,477.

**Reviewer: Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

**VIII: COVENANTS:**

- a. Property Owner: Robert Gregory & Charles Wayne Hurley  
Map / Parcel: 28-9A  
Tax Year: 2015

**Contention: Filing for Renewal Covenant of 28.41 acres of Timber land.**

**Determination:**

1. This is a Renewal Covenant for 2015.
2. Research indicates that the total acreage 28.41
3. Property map is available with file.

**Recommendation: Approve Covenant of 28.41 acres of timber land.**

**Reviewer Nancy Edgeman**

- b. Property Owner: Robert Gregory & Wayne Hurley  
Map / Parcel: 39-71C  
Tax Year: 2015

**Contention: Filing for renewal Covenant of 26.50 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 26.50
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 26.50 acres of agriculture land.**

**Reviewer Nancy Edgeman**

- c. Property Owner: Robert Gregory & Charles Wayne Hurley  
Map / Parcel: 28-50  
Tax Year: 2015

**Contention: Filing for Renewal Covenant of 120.00 acres of Timber land.**

**Determination:**

1. This is a Renewal Covenant for 2015.
2. Research indicates that the total acreage 120.00.
3. Property map is available with file.

**Recommendation: Approve Covenant of 120.00 acres of timber land.**

**Reviewer Nancy Edgeman**

- d. Property Owner: Richard & Judy Vallee  
Map / Parcel: 39-58  
Tax Year: 2015

**Contention: Filing for New Covenant of 14.47 acres of Agriculture land.**

**Determination:**

1. This is a New Covenant for 2015.
2. Research indicates that the total acreage is 16.47 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 14.47 acres will remain in the covenant as Agriculture.
3. Property map is available with file.

**Recommendation:** Approve Covenant of 14.47 acres of timber land.

**Reviewer Nancy Edgeman**

Motion to approve Covenants a-d:

Motion: Mr. Richter

Second: Mr. Wilson

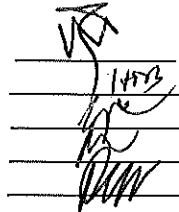
Vote: All

Mrs. Edgeman requested a count for Board member attending CAVEAT this year. Mr. Barker, Mr. Bohanon, Mr. Richter, Mr. Barrett, and possibly Mrs. Crabtree confirmed attendance.

Mr. Barker congratulated Mrs. Crabtree on her reappointment from the County Commissioner, Mr. Winters.

Meeting adjourned at 9:55 am

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



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