

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 26, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman - Present
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Meeting called to order @ 9:02 a.m.

Appointments: Steve Waddell

Steve discussed three equipment quotes with the Board for the WINGAP conversion.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 19, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly summary update
2. Budget Expenditures Report
3. Field Review Schedule for Wanda
4. WINGAP

Motion was made by Mr. Richter to approve and sign the WINGAP contract, Seconded by Mr. Bohanon, All that were present voted in favor.

5. EJ Hunt

Motion was made by Mr. Wilson to use Parker Systems option one offsite server, Seconded by Mr. Richter, All that were present voted in favor.

6. Klatt Discovery

Nancy Edgeman and Wanda Brown will get this information to Mr. Hoyt.

BOA acknowledged receiving emails

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

BOA acknowledged that email was received

a. Total 2016 Certified to the Board of Equalization – 29

Cases Settled – 29

Hearings Scheduled – 0

Pending cases – 0

b. Total TAVT 2013-2016 Certified to the Board of Equalization – 44

Cases Settled – 42

Hearings Scheduled – 2

Pending cases – 2

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

Requesting BOA acknowledge there are 2 hearings scheduled at this time.

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

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 116

Total appeals reviewed Board: 116

Pending appeals: 0

Closed: 116 Includes Motor Vehicle Appeals

Appeal count through 10/4/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.

BOA acknowledged

VI. MISC MOBILE HOME ITEMS

a. Property: 3--52

ACC #5 AN UNRETURNED PMRV

Tax Payer: LITTLE RIVER ESCAPE LLC **ED WATTERS as AGENT**

Years: 2016

Contention: HOME IS TAXABLE FOR 2016

Determination:

1. Value under consideration: \$ 52,500

2. The home in question:

- a. 2015 12x34 Park Model RV by Green River Cabins. Trade name is Cottonwood.
- b. Home is graded as a Class 03 home (standard class for PMRV) with NO depreciation
- c. OPTs listed to this home

- House-style roof and roofing
- House-style siding
- Loft
- Central Heat/Air
- Screened Porch

3. Per original MSO unit was acquired by Little River Escape. LLC 10/05/2016. Date of manufactured is listed as 07/30/2015.

4. Per 10/07/2015 Field Inspection, this unit was located on parcel as of that date.

5. Per invoice provided by Little Rive Escape, LLC, price of home was. \$ 52,597

a. Per 10/12/2016 BoA decision (IIB5), PMRVs are to be listed and billed on the Chattooga County Mobile Home digest.

- The mobile home schedule has been adapted to reserved classes 1-4 for PMRVs
- A 12-wide PMRV with less than 500 SQFT of living area has been classified as a class 3 manufactured home, and given a base value of \$ 41,900.
- Siding and Roofing classifications for PMRVs have been added at a flat value of \$ 1,000 each. A "Loft" classification for PMRVs has been added at a flat value of \$ 5,000
- Porch and H/A schedules appear satisfactory as they are.

b. Per O.C.G.A. § 48-5-2(3) "...Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."

- Invoice lists total price of home at \$ 52,597.
- The purposed appraisal is acceptable per statute.

Recommendations:

1. Set the value of the home to \$ 52,597 for tax year 2016.
2. Home was added to the county tax records in FUTURE YEAR XXXXs on 10/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 3--52 ACC #4 AN UNRETURNED PMRV
Tax Payer: LITTLE RIVER ESCAPE LLC ED WATTERS as AGENT
Years: 2016

Contention: HOME IS TAXABLE FOR 2016

Determination:

1. Value under consideration: \$ 59,000
2. The home in question:
 - a. 2015 12x44 Park Model RV by Green River Cabins. Unit serves as combination sales office/guest cabin.
 - b. Home is graded as a Class 02 home (higher class for a PMRV) with NO depreciation.
 - c. OPTs listed to this home
 - House-style roof and roofing
 - House-style siding
 - Loft
 - Central Heat/Air
 - Fireplace
3. Per original MSO unit was acquired by Ed Watters & Associates on 08/25/2015. Corrected MSO indicates unit was acquired by Little River Escape, LLC on 10/05/2016.
4. Per 10/07/2015 Field Inspection, this unit was located on parcel as of that date.
5. Per invoice provided by Little Rive Escape, LLC, price of home was. \$ 59,338
 - a. Per 10/12/2016 BoA decision (Iib5), PRMVs are to be listed and billed on the Chattooga County Mobile Home digest.
 - The mobile home schedule has been adapted to reserved classes 1-4 for PRMVs
 - A 12-wide PMRV with greater than 500 SQFT of living area has been classified as a class 2 manufactured home, and given a base value of \$ 48,760.
 - Siding and Roofing classifications for PRMVs have been added at a flat value of \$ 1,000 each. A "Loft" classification for PRMVs has been added at a flat value of \$ 5,000
 - Fireplace and H/A schedules appear satisfactory as they are.
 - b. Per O.C.G.A. § 48-5-2(3) "...Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."
 - Invoice lists total price of home at \$ 59,338.

- The purposed appraisal is acceptable per statute.

Recommendations:

1. Set the value of the home to \$ 59,000 for tax year 2016.
2. Home was added to the county tax records in FUTURE YEAR XXXXs on 10/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: MISC ITEMS

a. TO: Board of Assessors

I was contacted by Mrs. Patrick Davis of 221 Eleventh Street Trion asking if she would still have to pay property tax after her new house was built. I was not certain what she meant but after talking with her and getting a little more info as to who was going to build her a new house she said it was Town of Trion that was building her a house. I contacted Missy at the Town of Trion to see what Mrs. Davis was referring to and Missy confirmed this and gave me the following information (see attached). I have attached the most current picture we have of the houses that have been or will be torn down. Also I have given the info to our field rep to visit these properties before January 1st to get the new info in our system.

Reviewers Signature: Cindy Finster

Motion to acknowledge and property owner is responsible for county taxes:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. WINGAP discussion

1. North Georgia Computer Solutions, LLC \$5,467.97
2. Will Maples - \$17,000 - \$18,000
3. Parker Systems \$512.50 monthly (See emails)

(See comments under emails)

c. Property Owner: Tony & Judy Nichols

Map & Parcel: 36-32a-L04

Tax Year: 2016

Contention: Voluntary Covenant Breach

Determination:

1. On July 6, 2016 Tony & Judy Nichols sold 4.73 and their house to Karen Sue Moe leaving them only 7.35 acres.
2. Ms. Moe is not related to the Nichols therefore it is a breach of the Covenant.
3. This is a voluntary breach that was agreed on by both parties and the penalty was collected during closing.
4. Chris Corbin has requested the breach penalty be processed so that he can pay the penalty.

Recommendation: I recommend approval to process the penalty and send to the Tax Commissioners office to create bill.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: COVENANTS**a. 2017 Covenants**

DATE REC	MAP & PARCEL	NAME	TYPE
10/6/2016	24-5D	DUNAGAN EDWIN & KENNETH	RENEWAL
10/18/2016	74-14-T11	TOLES DOYLE DOSTER	RENEWAL
10/19/2016	13-18	MCDOWELL JEREMY	RENEWAL
10/19/2016	35-76	THOMPSON KATHY BOSS	CONTINUATION
10/19/2016	83A-1	PLUNKETT MELVIN LIFE ESTATE	RENEWAL
10/19/2016	13-2	MATHIS MICHAEL W	CONTINUATION
10/21/2016	12-002	MOSELEY DOUG & JOY	RENEWAL
10/21/2016	83-55	SCOGGINS LARRY	NEW
10/21/2016	83-50B	SCOGGINS LARRY	RENEWAL
10/24/2016	66-59A	BROOME KAYE & LAWRENCE	CONTINUATION
10/25/2016	22-20	KELLETT ROBERT & BARBARA	RENEWAL
10/25/2016	15-65-T09	TRIPLE J LOGGING	RENEWAL
10/25/2016	52-1	TRIPLE J LOGGING	RENEWAL

Requesting approval for Covenants listed above.

Reviewer: Nancy Edgeman

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

Mr. Bohanon suggested and the Board agreed that an employee meeting be held Wednesday, November 2, 2016.

Meeting Adjourned at 10:10 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

Board of Tax Assessors

Meeting of October 26, 2016