

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 21, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Absent Doug L. Wilson – Present Nancy Edgeman - Present
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Meeting called to order @ 9:00 a.m.

Appointments: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 14, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Registration Bohanon & Crabtree

Mrs. Crabtree cancelled

2. Weekly Activity Summary

3. Bierkamp letter

4. Budget Expenditures Report

5. Weekly Summary

The Board suggested every one report the same days (either Monday thru Friday or Wednesday thru Tuesday) and the office make the decision.

Requesting BOA acknowledge receiving emails

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

Requesting BOA acknowledge 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 – 42

Cases Settled – 42

Hearings Scheduled – 0

Pending cases – 0

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

Requesting BOA acknowledge there are 0 hearings scheduled at this time.

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

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 115

Total appeals reviewed Board: 114

Pending appeals: 1

Closed: 114 Includes Motor Vehicle Appeals

Appeal count through 9/19/2016

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

Requesting BOA acknowledge

VI: MISC ITEMS

a. WINGAP discussion

Motion was made by Mr. Wilson to make the conversion to WINGAP, Seconded by Mr. Bohanon, All that were present voted in favor.

Nancy Edgeman was instructed to contact Tracy Thomas with the Department of Revenue and let him know we are changing to WINGAP with a goal of October 2016. The Board requested information for the following questions:

1) What is the next step?

2) Is Tracy Thomas able to host training in October?

3) Does the Assessors office request Data from GSI or will WINGAP?

VII: APPEALS

a. Property: 65--18 **A MANUFACTURED HOME**

Tax Payer: LAWLER, GAIL

Years: 2009 through 2016

Contention: TAXABILITY – reports she sold the “property” in 2009; therefore she no longer holds any ownership interest in this home.

Determination:

1. Value in contention:

- | | |
|------------------|-------------------|
| a. 2016 \$ 8,936 | e. 2012 \$ 8,936 |
| b. 2015 \$ 8,936 | f. 2011 \$ 11,332 |
| c. 2014 \$ 8,936 | g. 2010 \$ 11,332 |
| d. 2013 \$ 8,936 | h. 2009 \$ 11,932 |

2. The home in question:

- a. 1984 24x48 of Unknown Make and Model
- b. Graded as a class 8 (standard for DW) fully depreciated to 16%.
- c. OPTS listed to this home:

- House-style roof and roofing
- House-style siding
- Central AC with electric heat
- 10x8 open porch
- 8x40 open porch
- Fireplace

3. The tax account is delinquent to 2009.

4. Appellant report “property” was sold in 2009 and she no longer has any interest in the home.

a. The real estate was transferred to Gill’s Valley, LLC in 2006.

b. The deed does NOT mention the home. Also, per O.C.G.A. §8-2-181, “*Except as provided in Subpart*

1A of this part, a manufactured home shall constitute personal property and shall be subject to the "Motor Vehicle Certificate of Title Act," Chapter 3 of Title 40, until such time as the home is converted to real property ... and therefore would not necessarily transfer ownership by deed.

5. Field inspection of 09/15/2016 verifies that home is no longer on this property.
6. Satellite imagery last indicates the home being on this parcel in June of 2007.

Recommendations:

1. Set value of home to -0- for the tax years 2009 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/15/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 6--34-A A MANUFACTURED HOME
Tax Payer: ADAMS, DARYLL
Years: 2013 - 2016

Contention: TAXABILITY – reports home was torn down prior to 01/01/2013.

Determination:

1. Value in contention: \$ 2,994
2. The home in question:
 - a. 1980 12x55 manufactured home of Unknown Make or Model
 - b. Graded as a class 9 (standard for SW) fully depreciated to 16%.
 - c. OPTS listed to this home:
 - Bay window
 - 16x16 deck
 - 8x8 landing
3. Reports home ward torn down in spring of 2012.
 - a. The last satellite image showing the home was taken July of 2011.
 - b. As of October 2012 the home no longer appears on satellite imagery.
4. The tax account is delinquent to 2013.

Recommendations:

1. Set value of home to -0- for the tax years 2013 to 2016 tax.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/15/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: M01--19 A MANUFACTURED HOME
Tax Payer: MONEY, JASON S & TRAVIS E
Year: 2016

Contention: TAXABILITY – reports home was removed from State prior to 01/01/2016.

Determination:

1. Value in contention: \$ 17,293
2. The home in question:
 - a. 1998 24x40 Oak Hill by Fleetwood
 - b. Graded as a class 7 (standard for DW) at 46% depreciation.
 - c. OPTS listed to this home:

- House-style roof and roofing
 - House-style siding
 - Central AC with gas heat
 - 10x16 open porch
 - 3x5 landing
3. Current title report shows title in the name of the Appellants
 4. The 2016 Chattooga county mobile home bill (61716) has not been paid as of 09/15/2016.
 5. Appellants report home was sold in Sept of 2015 and moved into Alabama prior to 01/01/2016.
 6. Field inspection of 09/14/2016 verifies that home is no longer on this property. If titled in Alabama for 2016 it would not affect Georgia title records.

Recommendations:

1. Set value of home to -0- for the 2016 tax year.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/15/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 37--67-2 **A MANUFACTURED HOME**
Tax Payer: BARKSDALE, RODNEY W JR
Year: 2016

Contention: TAXABILITY – reports home was removed from county prior to 01/01/2016.

Determination:

1. Value in contention: \$ 9,898
2. The home in question:
 - a. 1999 16x76 Image III by Horton Homes, Inc
 - b. Class 9 (standard grade) home at 37% depreciation (age)
 - c. No OPTS listed to this home.
3. Current title report show title was transferred to Diane Bennett Bozarth of Floyd County on 03/16/2016.
4. The 2016 Chattooga county mobile home bill (60105) has not been paid as of 09/15/2016.
5. Field inspection of 09/14/2016 verifies that home is no longer on this property
 - a. Floyd county does not list this home for 2016.
 - b. Home removed sometime between November 2004 and date of 2015 satellite image.

Recommendations:

1. Set value of home to -0- for the 2016 tax year.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/15/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

e. Property: 64--100-9 **HOMESTEAD EXEMPTION**
Tax Payer: DUNN, NATHAN
Year: 2016

Contention: WANTS TO CHANGE BUILDING LISTED AS PRIMARY DWELLING

Determination:

1. There is no value in contention; question concerns which of two manufactured homes should appear on the real property digest and which should appear on the mobile home digest.
2. The property in question:
 - a. 64--100-9 a 3.15 acre tract of land located at 3730 Spring Creek Rd
 - Mr. Dunn acquired real estate 03/09/2012.
 - Mr. Dunn applied for and received a standard homestead exemption on this property beginning with the 2013 tax year.
 - The primary dwelling at that time was a 12x56 1974 Flamingo manufactured home by Redman.
 - b. a 2015 27x56 Clayton manufactured home
 - Home was acquired by Mr. Dunn in April of 2015 and moved to this location.
 - Mr. Dunn is requesting that the Flamingo be removed from the real property digest and the Clayton be listed as the main dwelling beginning with the 2016 tax year.
3. Existing 2016 manufactured home bill on the Clayton (60700) was paid 03/14/2016

Recommendations:

1. Authorize an Error and Release form refunding taxes paid on the Clayton for 2016.
2. Authorize an Error and Addition form putting the Flamingo on the 2016 manufactured home digest.
3. Authorize an Error and Release form on the real property account removing the \$ 2,135 Flamingo for the real property digest and adding the \$ 43,752 value of the Clayton

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Property: 32--20 **A MANUFACTURED HOME.**
Tax Payer: PRICE, MARSHALL
Year: 2016

Contention: NOT ON DIGEST for 2016

Determination:

1. Value under consideration for 2016 is \$ 6,972
2. Field inspection 09/13/2016
 - a. Size confirmed at 16x60
 - b. 10x 6 open porches added
 - c. 6x5 rear landing added
 - d. Bay window added
3. The home displays 2014 & 2015 decals from Murray County, but does NOT display a 2016 decal.
4. Mr. Price acquired the home 11/14/2015 per a DDS title report.
5. According to the Murray County tax office, the home was billed in Murray for 2016, but the bill has not been paid. Per Whitney of the Murray County Assessors Office, the home has been removed from Murray's tax rolls.

Recommendations:

Per the Georgia tax code, this home is taxable in Chattooga, unless the 2016 taxes are paid elsewhere. As

the Murray County bill is unpaid, and the home was purchased by Mr. Price in November of 2015, it is recommended that the home be NOD'ed for 2016 at a value of \$ 6,972.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Boahnon

Second: Mr. Wilson

Vote: All that were present voted in favor

g. Property: T09--2 **Acc Bldg #19 A MANUFACTURED HOME**
Tax Payer: HAMILTON STATE BANK
Years: 2009 through 2016

Contention: TAXABILITY – Home is no longer on property: cannot be located or identified.

Determination:

1. Value in contention: \$ 1,500
2. The home in question:
 - a. 1980 12x56 manufactured home of Unknown Make / Model
 - b. Graded as a class 10 (lower quality for a SW home) fully depreciated to 16%.
 - c. No OPTs are listed to this home.
3. The tax account is delinquent for 2015 & 2016
 - a. Hamilton State Bank acquired real estate 12/11/2013 via DB 623 PG 159.
 - b. For tax years preceding 2014 this home was listed in the name of Lester Griffitt: this was adjusted by a 2015 BoA decision to remove this and other homes from his name.
 - c. Home was laced in the name of Hamilton State Bank per BoA policy concerning establishing tax liability of mobile / manufactured homes.
4. No specific location address or lot number is listed with this home; therefore the location shown is speculated based on E-911 addresses.
5. Per field inspection of 09/16/2016 home could not be identified or located.
6. Satellite imagery is not helpful in determining where or when this home was last located on this parcel due to heavy foliage.

Recommendations:

1. Set value of home to -0- for the tax years 2015 and 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. Property: T09--2 **Acc Bldg #6 A MANUFACTURED HOME**
Tax Payer: HAMILTON STATE BANK
Years: 2009 through 2016

Contention: TAXABILITY – Home is no longer on property: cannot be located or identified.

Determination:

1. Value in contention: \$ 3,802
2. The home in question:
 - a. 1948 12x48 Altair manufactured home
 - b. Graded as a class 9 (standard quality for a SW home) depreciated to 30%.
 - c. No OPTs are listed to this home.
3. The tax account is delinquent back to 2009.

- a. Hamilton State Bank acquired real estate 12/11/2013 via DB 623 PG 159.
- b. Home had back bills in the name of a previous land owner – transferred to Hamilton State Bank per Board policy on MH account names.
- c. For tax years 1998 to 2015 this home was listed in the name of G&H properties: this was adjusted by a 2015 BoA decision to remove this and other homes from his name.
- 4. Field inspection of 09/16/2016 verifies that home is no longer on this property.
- 5. Satellite imagery is not helpful in this review; the location address given for the home is occupied by another home. The 2007 image MAY indicate a previous home at this location

Recommendations:

- 1. Set value of home to -0- for the tax years 2009 through 2016.
- 2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Property: T09--2 **Acc Bldg #5 A MANUFACTURED HOME**
Tax Payer: HAMILTON STATE BANK
Years: 2009 through 2016

Contention: TAXABILITY – Home is no longer on property: cannot be located or identified.

Determination

- 1. Value in contention: \$ 4,306
- 2. The home in question:
 - a. 1972 12x46 Detroiter by DMH
 - b. Graded as a class 8 (higher quality for a SW home) depreciated to 30%.
 - c. No OPTs are listed to this home.
- 3. The tax account is delinquent back to 2009.
 - a. Hamilton State Bank acquired real estate 12/11/2013 via DB 623 PG 159.
 - b. Home had back bills in the name of a previous land owner – transferred to Hamilton State Bank per Board policy on MH account names.
 - c. For tax years 1998 to 2015 this home was listed in the name of G&H properties: this was adjusted by a 2015 BoA decision to remove this and other homes from his name.
- 4. Field inspection of 09/16/2016 verifies that home is no longer on this property.
- 5. Satellite imagery last indicates the home being on this parcel during tax year 2010, it has been removed from the property as of the making of the 2011 image.

Recommendations:

- 1. Set value of home to -0- for the tax years 2009 through 2016.
- 2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

j. Property: T09--2 **Acc Bldg #2 A MANUFACTURED HOME**
Tax Payer: ANDRES, FLORINDA
Years: 2012 through 2016

Contention: TAXABILITY – Home is no longer on the property; it can no longer be located or identified.

Determination:

1. Value in contention: \$ 3,271
2. The home in question:
 - a. 1973 12x63 Unknown trade name by Villa Coach Corporation
 - b. Graded as a class 8 (higher quality for a SW home) fully depreciated to 16%.
 - c. The only OPT listed to this home was a 12x20 carport or lean-to.
3. The tax account is delinquent to 2012.
 - a. This account first appears in the “Andres” name for tax year 2009.
 - b. From 2006 to 2008, the home was listed in the name of Maria G Castro
 - c. From 1999 to 2005, the home was listed in the name of Myra D Mann
 - d. The home first appears in the record under the names of Leonard and Stella Bice, the home being titled in the name of Stella Y Bice in March of 1995. The home has remained title to Ms. Bice ever since.
4. Field inspection of 09/16/2016 verifies that home is no longer on this property.
5. Satellite imagery last indicates the home being on this parcel during tax year 2013, which would indicate that the 2012 and 2013 bills are valid.
6. Florinda Andres has a Rome mailing address.
 - a. There is no property in Chattooga listed in this name.
 - b. Leonard and Stella Bice own 9.37 acres with a double wide home (noting that the home remains titled in Ms. Bice’s name).

Recommendations:

1. Set value of home to -0- for the tax years 2012 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

k. Property: T09--2 Acc Bldg #7 A MANUFACTURED HOME
Tax Payer: GASPAR, PRISCILA BALTAZAR
Years: 2015 through 2016

Contention: TAXABILITY – Reports home was destroyed 2 years ago.

Determination:

1. Value in contention: \$ 2,796
2. The home in question:
 - a. 1970 12x56 mobile home, the trade name is unknown; the manufacturer is Salem Himes, Inc.
 - b. Graded as a class 8 (higher quality for a SW home) fully depreciated to 16%.
 - c. No OPTs are listed to this home.
3. The tax account is delinquent to for 2015 & 2016.
 - a. The Appellant acquired the home in 2007 per DDS title report
 - b. The home first appears in this name on the county tax records in 2011.
 - c. For tax years 2004 to 2010 this home was listed in the name of Rafael Castro: the Tax Commissioner lists no outstanding taxes for Mr. Castro
4. Field inspection of 09/16/2016 verifies that home is no longer on this property.
5. Satellite imagery last indicates the home being on this parcel during tax year 2013; by November of 2014 it has been removed.

Recommendations:

1. Set value of home to -0- for the tax years 2015 and 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

l. Property: T09--2 **Acc Bldg #18 A MANUFACTURED HOME**
Tax Payer: HAMILTON STATE BANK
Years: 2009 through 2016

Contention: TAXABILITY – Home is no longer on property: cannot be located or identified.

Determination:

1. Value in contention: \$ 2,565
2. The home in question:
 - a. 1978 12x56 Embassy manufactured home by Guerdon
 - b. Graded as a class 9 (standard quality for a SW home) fully depreciated to 16%.
 - c. No OPTs are listed to this home.
3. The tax account is delinquent back to 2009
 - a. Hamilton State Bank acquired real estate 12/11/2013 via DB 623 PG 159.
 - b. Home had back bills in the name of a previous land owner – transferred to Hamilton State Bank per Board policy on MH account names.
 - c. For tax years 1998 to 2015 this home was listed in the name of G&H properties: this was adjusted by a 2015 Boa decision to remove this and other homes from this name.
 - d. DDS title report shows home to be titled in the name of Jimmy Bennett of Bartow County. NO MH account in this name has been listed back to 1991.
4. Field inspection of 09/16/2016 could not locate this home on this parcel.
5. No specific location address or lot number is listed with this home; therefore the location shown is speculated based on E-911 addresses.
6. Satellite imagery is not helpful in determining where or when this home was last located on this parcel due to heavy foliage.

Recommendations:

1. Set value of home to -0- for the tax years 2009 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/20/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

m. Property Owner: Lula Mae James
Vehicle: 2016 Ford Fiesta 3FADP4AJ0GM129994
Tax Year: 2016

Owner's Contention: Value to high

Owner's Value Assertion: \$10,000

Determination:

1. Owner purchased 2016 Ford Fiesta for \$7,900.00 on 9/12/2016 according to Bill of sale (from Mark's Auto Sales)
2. The mileage at date of inspection was 2,552.
3. The 2016 Ford Fiesta is in excellent condition. (See pics in file)
4. The State value is \$13,775.
5. The NADA based 2,552 miles shows clean retail as \$13,800, clean trade in as \$11,500, average trade in as \$10,650, and rough trade in as \$9,575.
6. Kelley Blue Book based on 2,552 miles shows very good condition as \$10,299.

Recommendations: According to the state of Georgia, a vehicle with a rebuilt title is valued the same as a good title. However, I disagree with the state value of \$13,775. In my opinion and the State of Georgia a rebuilt title was once a salvaged title. A rebuilt title does not have the same resale value as a vehicle with a good title. I recommend split the difference between the state value of \$13,775 and the value returned by property owner of \$10,000 and lower the value to **\$11,887.50.**

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

n. Appeal Waiver and Release – David Ward 2004 Laredo camper – Needs Chairman, Mr. Barker's signature.

Mr. Barker, Chairman signed

VIII. INVOICES

a. RJ Young – INV1527539 – Date 9/10/2016 - \$309.19

BOA reviewed, approved, and signed

Nancy Edgeman will be out of the office on Friday, September 23, 2016

Mr. Bohanon stated he will not be attending the Board meeting on September 28, 2016

Meeting Adjourned at 10:14 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 September 21, 2016