

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 11, 2017

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

Meeting called to order at 9:45 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 20, No meeting for September 27 & October 4, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Georgia Power appeal

Georgia Power requested the Board of Assessors consider a proposed rate of 35.53% for their 2015 appeal and 36.70% for their 2016 appeal that has been sent to a Hearing Officer. This would deviate from the 38.01% for 2015 and 36.95% for 2016 that was set by the Board of Assessors. A motion was made by Mr. Richter to notify Georgia Power they are willing to accept 36.70% for 2015 and accept their proposed rate of 36.70% for 2016, Seconded by Mr. Bohanon, All that were present voted in favor.

3. ABOS & NADA Schedule updates (value change requires BOA approval)

Motion was made by Mr. Bohanon to accept ABOS & NADA values for WinGAP, Seconded by Mr. Richter, All that were present voted in favor.

4. David Henderson Preferential Assessment

The Board of Assessors reviewed and discussed David Henderson's request to be released from two preferential covenants and one conservation use covenant that were entered in 2015. The Board feels they must follow the law set forth by O.C.G.A 48-5-7.4 and 48-5-7.7. Motion was made by Mr. Bohanon to deny request, Seconded by Mr. Richter, All that were present voted in favor.

5. Public Utilities 2017

c. Mail:

1. GAAO

2. Roderick K Conley

3. Donna Young

BOA acknowledged receiving emails and mail

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total TAVT 2017 Certified to the Board of Equalization – 2
Total Real & Personal Certified to Board of Assessors - 23
Cases Settled – 21
Hearings Scheduled –2
Pending cases – 2

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

IV. Time Line: Nancy Edgeman to discuss updates with the Board.
Creating Error & Release forms for bill corrections & proofing bills.

NEW BUSINESS:

V. APPEAL:

2017 TAVT Appeals taken: 14
Total appeals reviewed Board: 13
Pending appeals: 1
Closed: 13

2017 Real & Personal Appeals taken: 168
Total appeals reviewed Board: 168
Pending appeals: 0
Closed: 168

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.
 Requesting BOA acknowledge

VI. TAVT APPEALS

a. Owner: Xavier Cole Dekarske
Vehicle: 2010 Toyota Tacoma 3TMLU4EN5AM052803
Tax Year: 2017

Owner's Contention: The vehicle is high mileage, as well as having dents and scratches from wear and tear.

Owners asserted value: \$13,000

Determination:

1. No bill of sale was presented.
2. The mileage at date of inspection was 198,118
3. The vehicle is in good condition.
4. The State value is \$18,800
5. The NADA shows Rough trade in as \$9,300, Average trade in as \$10,750, Clean Trade in as \$11,950, & Clean retail as \$14,825.
6. Kelley Blue Book shows good condition as \$13,873.

Recommendations: I recommend the average of NADA's clean retail (\$14,826) and Kelly Blue Books good condition value (\$13,873) for a value of **\$14,350**.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: MOBILE HOMES

a. Property: L03--13 **Acc # 1** **a manufactured home**
Tax Payer: ROACH, SHEREE L **Agent: County Tax Commissioner**
Year: 2013 to 2017

Contention: HOME SHOULD HAVE BEEN CLASSED AS REAL PROPERTY
2014 – 2017: \$ 5,002 2013: \$ 5,347

Determination:

1. Home in question is a 1989 model American General.
 - a. Home is listed as 14x56
 - b. Add-ons consist of House-Style siding and roofing.
2. In November of 2008, real property was acquired by Thomas Lovelock (copy of deed filed in appeal folder). The deed states "Said property being improved property with a residence erected thereon". However, the legal description on the deed (including the statement just quoted) was copied verbatim from previous deed DB 125 PG 332 (copy of deed filed in appeal folder). This instrument was executed in 1970. As the manufactured home is an estimated year mode 1989 it does not appear it was the "residence" under consideration.
3. In August of 2010, Mr. Lovelock filed a T234 "Certificate of Permanent Location" with the Clerk of the Superior Court.
 - a. There may be some question as to the validity of this document.
 - O.C.G.A § 8-2-181 appears to address manufactured homes that are titled.
 - OC.G.A. § 8-2-183 appears to address manufactured homes that have not been titled but have MSOs (Manufacturer's Statement of Origin; referenced as a "Certificate of Origin" in the code section.
 - b. The home in question does not appear to fit either of these criteria.
4. Per field visit of 08/11/2017, home is livable and is currently occupied.
5. Real estate taxes on the parcel are paid and current. Manufactured home taxes are outstanding to 2013.

Recommendation:

1. As there is NO documentation to confirm Mr. Lovelock's ownership of this home, neither does the T234 filed identify the home being filed on, this Appraiser CANNOT recommend reclassifying this manufactured home as real property.
2. If the Board of Assessors should decide to disregard that recommendation, it appears to have two (2) options.
 - a. Set the value of the home to -0- for the manufactured home bills, add the manufactured home to the real property for 2018, and NOD the real estate account for the value of the manufactured home of years 2013 to 2016.
 - b. Void the outstanding mobile home bills, writing off the outstanding taxes, and add the home to the real property for 2017.
3. This appraiser's recommendation is to
 - a. leave the home classified as a pre-bill manufactured home, and
 - b. leave the 2013- 2017 appraisals on the manufactured home unchanged.

Reviewer: Roger F Jones

Date: Monday, August 14, 2017

ADDENDUM:

This Item has been on hold by the BoA since its initial review on 08/16/2017. Since that time new information has been discovered that may be pertinent for the Board to consider

A title to the home, in the name of Sheree L Hurley, (now Sheree Roach), was discovered by the Tax Commissioner; the title was never transferred to Mr. Lovelock. This being the case, it was not possible to Mr. Lovelock to “retire” the title.

As such, the original recommendation (made 08/14/2017) is put to the Board again, to wit:

1. Leave the home classified as a pre-bill manufactured home, and
2. Leave the 2013- 2017 appraisals on the manufactured home unchanged.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 63B--69 a manufactured home with additions

Tax Payer: COLEY MICHAEL

Year: 2017

Contention: APPRAISER REQUESTING TO NOD HOME FOR 201

Determination:

1. Per satellite imagery, this home has been at this location since January 1999; the additions since December of 2009.
2. Home: no manufacturer or model name is apparent; occupant reports she does not know, nor is she aware of a data plate or other documentation.
 - a. Estimated year of manufacture: 1985
 - b. Dimensions: 14x67 with a 132 square foot deck (no rail) at the rear
 - c. One story addition: 12x68. Wood exterior, wood-framed gable roof (extends over MH).
 - Addition has full bay window of approximately 10 square feet.
 - Addition has a 25 x 12 open porch (no rail – no ceiling)
3. Valuation:
 - a. NADA Supplemental Value Section indicates a value of approximately \$ 3,700 for the manufactured home.
 - b. WinGAP mobile home schedules indicate an approximate value of \$ 4,700 for the manufactured home.
 - c. The one-story addition returns \$ 7,283 per the county’s schedules.
 - d. The other add-ons (porches, decks, heating, etc) return an additional \$ 2,498.
4. 2 garage shops were also picked up when home visited. Per satellite imagery, they have been on the parcel since 2012.

Recommendation:

1. It is recommended that the home be NOD’ed for 2017. The recommended tax appraisal is \$ 14,491. (\$ 4,710 for the home; \$ 7,283 for the 1-story addition; \$ 2498 for other add-ons.
2. It is recommended that the garage shops be added to the record beginning with the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 36--31-B a manufactured home
Tax Payer: PUGMIRE, MATTHEW
Year: 2017

Contention: REQUEST TO NOD MANUFACTURED HOME FOR 2017

Determination:

1. Home in question is a Stone Birch by River Birch Homes, Inc.
 - a. Home measures 31x56
 - b. MSO confirms date of manufacture as 05/09/2016
 - c. Bill of sale and purchase agreement set purchase date as 09/22/2016
 - d. Owner states home was moved to parcel in October of 2016.
 - e. Items b. through d. indicate the home is taxable in Chattooga for tax year 2017.
2. WinGAP NADA module estimates a base value \$ 58,527 on this home (home as a 32x51).
3. NADA-Connect estimates a base value of \$ 57,778 (home as a 30x51).
4. Purchase documents indicate a cash purchase price of \$ 53,400 for this home.
5. Per O.C.G.A. §48-5-2(3) "Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data are available, shall be utilized in determining the fair market value of income-producing property, and, if actual income and expense data are voluntarily supplied by the property owner, such data shall be considered in such determination. 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. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information."

Recommendation:

It is recommended that this home be NOD'ed for the 2017 tax year at a fair market value of \$53,400.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 55--45-A Acc # 2 a manufactured home
Tax Payer: CARLSON, DONALD
Years: 2016 & 2017

Contention: HOME TORN DOWN APPROXIMATELY 2009 TO 2010
 FMV for years in question: \$ 1,619

Determination:

1. Home of record is a 10X46, 1964 model mobile home
2. Home was reported gone from property for 2015.
 - a. Property was to be visited in June of 2015; however appraiser visited the wrong parcel.
 - b. Property was not revisited until 09/25/2017.
3. Only wreckage of home remains.
4. Satellite imagery is unclear as to when home was destroyed.

Recommendation:

It is recommended that the value of this home be set to -0- for tax years 2016 & 2017.

1. It is recommended that the home be deleted from the County's tax records for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: S41—3 Acc #1 a mobile home with additions

Tax Payer: DUCKER, NEWELL & SHIRLEY

Year: 2017

Contention: HOME IS NOT TAXABLE FOR YEAR INDICATED.

2017 TAX APPRAISAL = \$ 1,700

Determination:

1. A note was received 09/29/2017 stating that the home on this property had been torn down in 2016.
 - a. Home in question is a 12x48 Manatee mobile home located at 358 Fourth Street in Summerville.
 - b. Add-ons include a 12x23 1 story addition and a 10x24 screened porch/
2. Satellite imagery:
 - a. Indicates the home to be on the property sometime during 2015.
 - b. Indicated the home has been removed from the property as of February 16, 2017.
 - c. There are no resources available to determine if the home was removed prior to 01/01/2017.
3. A field inspection of the site did not appear to be warranted.

Recommendation:

1. It is recommended that the value of this home be set at -0- for the 2017 tax year.
2. It is recommended that this home be deleted from the county's tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Property: 55A--41 ACC bldg 1 24x60 1996 EAGLE TRACE by FLEETWOOD

Tax Payer: WALKER, BOBBIE

Years: 2016 & 2017

Contention: HOME IS NOT IN LIVEABLE CONDITION

2016 TAX APPRAISAL = \$ 27,436

2017 TAX APPRAISAL = \$ 24,526

Determination:

1. Appeal filed January of 2016. Exterior inspection performed February of 2016. Interior inspection performed September of 2017.
2. Home of record:
 - a. 24x60 1996 Eagle Trace by Fleetwood
 - b. Add-Ons include house-style siding & roof, central AC and a permanent fireplace.
 - c. Physical condition is listed at 43% for 2016
 - d. Home is titled to Michael W & Bobbie H Walker
 - e. Mr. Walker is deceased. Home is unoccupied.

- 3. Exterior inspection (02/02/2016) confirmed:
 - a. Home is vacant
 - b. Lot is overgrown
 - c. Central air system is not functional and has been disconnected
 - d. Home size was listed as 24x60 with a 12x20 tip out. Measured as a 24x56 with a 12x22 tip out.
 - e. Exterior shows deferred maintenance, but no major damage or deterioration to the home is evident.
- 4. Interior inspection (09/01/2017) discovered:
 - a. No indications of leakage or damage to ceiling or interior walls.
 - b. Floors have a "spongy" feeling ... flooring needs replacement.
 - c. Vinyl floor covering (kitchen) is torn and needs replacing.
 - d. Bathroom sink has been removed and will need to be replaced.
- 5. Account is delinquent to 2015.

Recommendations:

- 1. Since the central system is non-functional and not connected to home, the \$ 1,920 value attributed to this add-on should be deleted from the value.
- 2. The WinGAP NADA module returns a base value of \$ 16,197 for an Eagle Trace (T) model in "fair" condition for 2017. Backing off the amount of depreciation applied for 2017 results in a base value of 18,119.
 - a. At \$720 each for house style siding & roofing, these add-ons total \$ 1,420 (2016).
 - b. Factory-installed fireplace added \$ 960 for 2016.
- 3. 2016 recommended appraisal is \$ 20,199 (18119 + 1420 + 960) for 2016.
- 4. Appraising the home for 2017 using the WinGAP base of \$ 16,197 and the adjusted add-ons results in a recommended value of \$ 19,962 for 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: INVOICES

a. Parker Fibernet LLC Due date October 5, 2017, Amount \$1025.00.

BOA reviewed, approved, & signed

Kenny Ledford and Nancy Edgeman discussed the sales ratio study concerning different property grades, small acreage, and large acreage with Mr. Richter and Mr. Bohanon before the meeting. The Board will discuss the Sales ratio further during the Board meeting on October 18, 2017.

Motion was made by Mr. Bohanon to appoint Nancy Edgeman as Chief Appraiser, Seconded by Mr. Richter, All that were present voted in favor.

Meeting Adjourned at 9:45am


William M. Barker, Chairman


Hugh T. Bohanon Sr.


Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

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Chattooga County

Board of Tax Assessors

Meeting of October 11, 2017