

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of November 1, 2017

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

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Meeting called to order at 9:00 am

**APPOINTMENTS:** None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for October 25, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

**BOA reviewed, approved, & signed**

**b. Emails:**

1. Weekly Work Summary

2. Penalty Breach letters

**Motion was made by Mr. Wilson to send penalty breach letters via certified mail to Martha Pettigrew and to update Commissioner Winters on the breach, Seconded by Mr. Richter, All that were present voted in favor.**

3. Budget Expenditures Report 9-30-2017

4. Georgia Power Appeal letter

5. Letter to Commissioner Winters

**Motion was made by Mr. Bohanon to send approved letter of Nancy Edgeman's appointment as Chief Appraiser to Commissioner Winters, Seconded by Mr. Richter, All that were present voted in favor.**

**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 Equalization - 23

Cases Settled – 25

Hearings Scheduled – 0

Pending cases – 0

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21  
Nancy Edgeman will contact Attorney for update.**

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

**Covenant renewal and continuation letter are being prepared to go out November 1<sup>st</sup>**

**NEW BUSINESS:****V. APPEAL:**

**2017 TAVT Appeals taken: 14**  
**Total appeals reviewed Board: 14**  
**Pending appeals: 0**  
**Closed: 14**

**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.

**BOA acknowledged**

**VI: MOBILE HOMES**

**a. Property: 64--35 Acc #4 a manufactured home**  
**Tax Payer: SMITH FRANK & RHONDA**  
**Year: 2017**

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
 2017 FMV = \$ 1,993

**Determination:**

1. Home of Record:
  - a. 1985 model Eastwood by Sun Belt Inc
  - b. Size listed as 14x45 with a physical condition factor of 16%
  - c. ADD-ONS: one 10x8 Open Porch
2. Field inspection: 10/30/2017
  - a. Actual size = 13'9"x48 feet or 14x48 for appraisal purposes.
  - b. Bay window
  - c. Rear Landing is 10x8; Front Open Porch (not on record) is 14x6.
  - d. Exterior of home shows no more deterioration than typical for a home of this age which has **NOT** been maintained. Some windows are broken, as well as the locks / latches on the doors.
3. The interior of the home is in poor condition.
  - a. Interior paneling will need replacing.
  - b. Floor coverings and pads will need replacing.
  - c. Interior wall coverings have been removed from around laundry room water connections.
  - d. Electrical panel has been damaged.

**Recommendation:**

1. In this appraiser's opinion, cost to repair home will exceed what it can be reasonably expected to sell for in its present condition.
2. Given its age, and its present location, it will be difficult to remove the home without causing further damage.
3. On March 15th of this year, the Board of Tax Assessors set a policy that non-livable homes or such types will be appraised at a "scrap" or "salvage" value of \$ 500.
4. It is recommended that the value of this home be set to **\$ 500** for the 2017 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**b. Property:** 64--35 Acc 5 a manufactured home  
**Tax Payer:** SMITH FRANK & RHONDA  
**Year:** 2017

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
 2017 TAX APPRAISAL = \$ 2,670

**Determination:**

1. Home is listed as a 1983 Guerdon by Guerdon.
  - a. Size is listed as 14x56, with the physical condition factor set at 16%.
  - b. ADD-ONS are listed as a Bay Window, an 8x8 deck, and a 10x8 deck
2. Field Inspection of 10/30/2017 discovered:
  - a. Home is in extremely poor condition: exterior siding has been pulled away from home in more than one place.
  - b. Front 8x8 Landing is in dangerously deteriorated condition.
  - c. No evidence of the 10x8 deck was discovered
3. INTERIOR: Ceiling has fallen in, interior walls have been seriously damaged, flooring and floor are seriously damaged.

**Recommendation:**

In this Appraiser's opinion, this home cannot be repaired ... it would have to be rebuilt, therefore it is recommended that this home be appraised at a "scrap" or "salvage" value of \$ 500 for the 2017 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**c. Property:** 64--35 Acc #6 a manufactured home  
**Tax Payer:** SMITH FRANK & RHONDA  
**Year:** 2017

**Contention:** TAX APPRAISAL EXCEED TRUE FAIR MARKET VALUE  
 2017 TAX APPRAISAL = \$ 4,269

**Determination:**

1. HOME OF RECORD:
  - a. Home is listed as a 1984 New Moon manufactured home.
  - b. Size is listed as 14x66, with the physical condition factor set at 16%.
  - c. ADD-ONS are listed as: House-style roof, a 12x6 open porch, and a central air system.
2. Field Inspection of 10/30/2017 discovered that home is in extremely poor condition:
  - a. Exterior siding is missing in several places
  - b. It was not possible to stretch a tape along the house to verify dimensions due to dense brush and trees.
3. INTERIOR: Ceiling has fallen in, interior walls have been seriously damaged, and flooring and floor are seriously damaged.

**Recommendation:**

In this Appraiser's opinion, this home cannot be repaired ... it would have to be rebuilt, therefore it is recommended that this home be appraised at a "scrap" or "salvage" value of \$ 500 for the 2017 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**VII: INVOICES**

**a. Office Depot – Date 10/30/2017 – Amount \$165.33**

**BOA reviewed, approved, and signed**

**Mr. Wilson discussed with the Board the annual dinner for the Assessor’s office for November 15<sup>th</sup> at 11:15am. Mr. Wilson requested Nancy Edgeman discuss with the office Staff where they would like to have the dinner.**

Meeting Adjourned at 9:42am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Handwritten signatures of the five board members listed to the left, each written over a horizontal line.

Chattooga County

Board of Tax Assessors

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