

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 8, 2017

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

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 1, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Klatt appeal

BOA acknowledged receiving and discussed emails.

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

Attorney has ordered an appraisal and will forward a copy as soon as he receives it.

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

The staff is working renewal and continuation covenants as they come in. Letters were mailed on November 1, 2017.

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: 30B—44 acc# 1 a manufactured home
Tax Payer: SMITH, CHRISTINE B
Year: 2017

Contention: REQUEST BY TAX COMMISSIONER TO VOID 2017 TAX BILL
 2017 TAX APPRAISAL \$ 3,133

Determination:

1. Basis of request: Home has been destroyed.
2. Home of record:
 - a. Home is listed as a 1972 Armor manufactured home by Guerdon.
 - b. Size is listed as 12x60, with the physical condition factor set at 16%.
 - c. Add-Ons are listed as: House-style roof, a 12x8 deck with a 12x8 canopy.
3. Home is slated for December Tax Sale with tax years 2013-2017 unpaid.
4. On 11/01/2017 the Tax Commissioner provided pictures indicating this home has been destroyed. This was verified via a 11/01/2017 drive-by.

Recommendation:

It is the recommendation of this appraiser that the value of the home be set to - 0 - for 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 64A--19 Acc #1 a manufactured home
Tax Payer: TRAMMELL, KATHY
Years: 2015 to 2017

Contention: TAX APPRAISALS EXCEED TRUE FAIR MARKET VALUE
 TAX APPRAISAL = \$ 8,654

Determination:

1. Home of Record:
 - a. 1973 Titan DLX by Champion Homes; 12x60; 16% physical condition factor.
 - b. Add-ons are listed as:
 - A 14x56 one story addition
 - A 20x80 screened porch
 - A 4x4 deck or landing
 - House-style roof /roofing.
2. Review of records shows this home to be titled in name of Timothy L McWilliams.
3. Appellant reports home to be in less than livable condition.
4. Field Inspection of 11/01/2017 confirms home to be in extremely poor-to-unsafe condition.

Recommendation:

1. It is recommended that the tax appraisal of the home be set at the scrap / salvage value of \$ 500 for tax years 2015 to 2017.
2. It is further recommended that the tax records to be corrected to show Timothy L McWilliams to be the owner of the home. Mailing address to remain as 1344 Old Highway 27, Trion, GA 30753.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 17--24 ACC # 1 a manufactured home

Tax Payer: JACKSON REBECCA & DONALD

Year: 2017

Contention: 2017 TAX APPRAISAL EXCEEDS TRUE MARKET VALUE
2017 TAX APPRAISAL = \$ 11,486

Determination:

1. Owner's assertion of value = \$ 5,000.
2. Home in question:
 - a. A 1993 27x66 Hickory Hill by Fleetwood; physical condition factor 29%.
 - b. Add-ons consist of:
 - Free Standing wood stove
 - House-style siding
 - House-style roofing.
3. Owner reported deficiencies:
 - a. No furnace: it was removed
 - b. Master bath not functional (according to John Gilreath the pipes are too small resulting in toilet backing up)
 - c. Floor under kitchen sink needs repair.
 - d. Damage to exterior siding from fire (burning leaves too close to home).
4. Field inspection of 11/01/2017 confirms exterior damage/deterioration in excess of normal for a 1993 home.
5. NADA-CONNECT appraises a 27x66 1993 Fleetwood Hickory Hill in "fair" condition in excess of \$ 15,000 (base value)
6. WinGAP NADA module appraises this home in excess of \$ 14,000 (base value)
7. Approximately \$ 1,300 would be deducted due to the loss of a furnace (per NADA); another \$ 1,500 for the plumbing repair (internet).
8. 2017 Base Value = \$ 9,302 at 29% physical.

a. At 25% physical value becomes	→	\$ 8,019 (base).
b. Add-ons contribute	→	\$ 2,180
c. Subtract for furnace plumbing repair	→	\$ 2,800

		\$ 7,399

Recommendation:

It is recommended that the value of this home be adjusted to **\$ 7,400** for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 2017 Shamrock model 21SS 4x4 RV (camper/trailer)
Tax Payer: MILHAN CAROLYN JANE
Year: 2017

Contention: COUNTY HAS INCORRECTLY CALCULATED PURCHASE PRICE RESULTING IN A TAX OVER-PAYMENT.

2017 TAX APPRAISAL \$ 23,100

Determination:

1. Appellant bases contention on two issues:
 - a. Reports that a service contract listed at approximately \$ 1,300 was erroneously included in the FMV calculations.
 - b. Reports that RV year model was not properly depreciated.
 - Sales contract and title state RV is a 2017 model, however, RV was purchased from the dealer's lot in September of 2016.
 - Appellant requests RV be valued as a 2016 year model and appropriately depreciated.
2. The Department of Revenue does NOT maintain a valuation schedule for RV/Campers. Instead it has issued a set of uniform policies to be used when determining the tax assessment of such properties.
 - a. When purchased new, the OBS (Original Bill of Sale) value is to be used.
 - b. When purchased used, for an RV not already listed and "tagged" in Georgia, the mandated policy is to use a reliable market guide to obtain an MSRP or suggested list price for the property.
3. The FMV set for this RV/camper appears to have been derived by taking the dealer's price for the unit (\$ 22,851), adding a \$ 299 processing fee, and then rounding the result down to the nearest \$ 100. ($22,851 + 299 = 23,150$, rounded down to nearest \$ 100 = \$ 23,100.
 - a. This value does NOT include the above stated service contract value of \$ 1,295.
 - b. The \$ 299 "processing fee" would be included as part of the sales price per O.C.G.A §48-8-2(34).
 - c. Since the RV was not purchased "used" the indicated FMV per the Motor Vehicle Division of the Georgia Department of Revenue would be the OBS value that was applied.
4. Per the NADA Recreational Vehicle Appraisal Guide:
 - a. Suggested List Price (base) = \$ 28,797
 - b. Average Retail (base) = \$ 24,650

Recommendation:

It is recommended that the value of this RV remain at \$ 23,100 for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 45A—36 Acc # 2 a manufactured home
Tax Payer: DEBOARD TRAVIS **AGENT:** DEBOARD JERRY
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2017 FMV = \$ 3,021

Determination:

1. Home of record is a 1982 14x66 Camelot by Guerdon.

- a. Home is fully depreciated to 16% physical condition.
- b. Add-ons consist entirely of a house-style roof.
2. Agent reports that home is not in livable condition.
 - a. Roof leaks, holes in floor, water has been disconnected.
 - b. Agent contends that home has NO marketable value.
3. Field Inspection on 11/06/2017 discovered:
 - a. Make and model on record is in error.
 - Home is a Pacesetter by Cavalier
 - Satellite imagery indicates this home has been on the property at least since January of 1999.
 - There appear to be no title/ownership records on this home. Year model and ownership are therefore assumed to be correct.
 - b. 14x66 home is in poor condition, and currently being used to store livestock feed, and small equipment.

Recommendation:

1. It is recommended that the tax record be corrected to show this home as a Pacesetter by Cavalier,
2. It is further recommended that the value of this home be set at \$ 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: MISC ITEMS

a. Map & Parcel: P08-9

Owner Name: HENDERSON, WILLIAM ED

New Owner: JENNIFER JONES

Tax Year: 2017

Owner's Contention: Purchased property with elderly exemptions applied and should have remained exempt for 2017.

Determination:

1. Documentation was emailed to the new property owner indicating no exemptions on the 2017 assessment notice and obituary research verifying cause for removal of exemptions.
2. The new property owner has concerns pertaining to the Board's standard procedure for checking and/or billing for exemptions. (Email correspondence available for the Board's review).
3. Property was purchased 6/26/17.

Recommendation: According to the assessment notice, research and discussion with Nancy Edgeman, Chief appraiser; there is no indication of error and no changes should apply.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: INVOICES

a. Stamps – 300 @ .49 \$147.00

b. Martha Pettigrew certified mail for Covenant breach \$6.59

c. Amazon – Bosch laser measure \$74.14

BOA reviewed, approved, and signed a-c

The BOA agreed the dinner for the Assessor's office will be held at Jefferson's on November 15, 2017 @ 11:15am.

Meeting Adjourned at 9:38am

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. The signatures are in blue ink.

Chattooga County

Board of Tax Assessors

Meeting of November 8, 2017