

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 22, 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 November 8, 2017 & no meeting 11/15/2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. RJ Young color copies

3. Continuing Education

Discussion to continue during next BOA meeting.

BOA acknowledged receiving email

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

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

The office is taking and processing Covenant applications.

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.
Requesting BOA acknowledge

VI: MOBILE HOMES

a. Property: 5—7 Acc # 3 a manufactured home
Tax Payer: BONE MARY
Years: 2016 & 2017

Contention: APPELLANT REPORTS HOME NOT TAXABLE FOR YEARS 2016 & 2017
 DIGEST FMV = \$ 2,425

Determination:

1. Home of record is a 1982 model Commodore by Frontier.
 - a. Size is listed as 12x66
 - b. Add-Ons consist of a 12x16 deck/patio
2. Appellant reports that home has been destroyed and removed from property.
 - a. Reports home hit by truck.
 - b. Reports home dismantled in 2015
3. A Field Inspection on 11/08/2017 confirms that only the frame is left

Recommendation:

1. Home can be identified on 2014 satellite image; however, by the next satellite image (2017) the home is gone. It cannot be verified if the home was on the property as of 01/01/2016.
2. It is recommended that the value of this home be set at **0** for the 2016 and 2017 tax years.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 52--2-C acc #1 a manufactured home
Tax Payer: WELLS FARGO BANK NA AGENT: MARTIE, MICHAEL I
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2017 FMV = \$ 14,845

Determination

1. Home in question:
 - a. 1998 model Peach State manufactured home
 - b. Dimensions listed as 26x46

- c. Home is listed as of Average quality in poor condition, with physical depreciation factor of 35%
- d. Add-Ons are listed as:
 - House-style siding
 - House-style roofing
 - Central heat/air
 - 2 decks (8x6 and 20x10)
2. A T234 "Certificate of Permanent Location" was filed on this home in 2006. Home is legally "real" property and a permanent part of this real estate.
3. Agent acquired property in May of this year from Appellant for \$ 18,000 (3.30 acres of land included).
 - a. Agent reports that home is not in livable condition. Appliances have been removed; severe roof leakage has damaged the ceilings in at least two rooms; central system has been removed.
 - b. Agent's assertion of value = \$ 300.
4. Field Inspection 11/08/2017:
 - a. Exterior of home appears to be in average condition for a moderately maintained for a 20 year old home. No obvious roof damage.
 - b. Actual dimensions should be 24x54 instead of 26x46
 - Front landing should be 10x6 instead of 8x6
 - Rear deck is 16x10 rather than 20x10
 - c. Interior:
 - Interior walls and panels appear to be in good condition.
 - Floors appear to be in good condition, but carpeting and other floor coverings have been removed.
 - Two bedroom ceilings show leakage damage to the point that part of the ceiling has collapsed.
 - Black mold is apparent on the ceiling of one other room.
5. The NADA-Module lists a 24-wide 1998 model Peach State, in poor condition, at \$ 12,780. It should be noted that NADA on-line values reflect a "livable" home, and includes basic appliances.

Recommendation:

1. Correct dimensions of home to 24x54. Correct dimensions of both the landing and the deck. Delete the central unit from the record and adjust the roof to 65% physical condition.
2. It is recommended that the \$ 12,780 value be accepted as the base 2017 value of this home.
 - a. Deduct \$ 6,000 from the NADA value of this home to allow for necessary repairs (per NADA_Connect). $\$12,780 - \$6,000 = \$6,780$.
 - b. Add \$ 2,450 for siding, roofing (at 65% condition) and the 10x16 deck. $\$6,780 + \$2,450 = \$9,230$
3. It is therefore recommended that the value of home be set at \$ 9,230 for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 46—38-A acc #2 a manufactured home

Tax Payer: CARLSON, ROGER

Year: 2017

**Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
2017 DIGEST VALUE = \$ 10,813**

Determination:

1. Appellant's assertion of value:
 - a. Will accept previous year's value of \$ 7,500.
 - b. As \$ 7,500 was the acquisition price of this home in 2013, Appellant states this value should have been depreciated 3% each year to derive a 2017 value of \$ 6,640.
2. Home was acquired from the Repo Center of Burnette Homes.
 - a. Documents indicate the purchase price of the home was \$ 7,500.
 - b. 2013 tax bill reflected this value per O.C.G.A §48-5-2(3).
3. In 2014 the value of the home was adjusted to \$ 10,813.
 - a. This value was appealed
 - b. The county Board of Equalization set the value of the home back to \$ 7,500.
 - c. For 2017 the BoEQ decision expired and the value returned to \$ 10,813.
4. Field inspection 11/16/2017
 - a. Exterior examination: the home appeared to be in average condition for a 20 year old home that has been only moderately maintained. No noticeable roof or exterior wall damage.
 - b. Since the last field visit (October 2012), the following changes / additions have been noted.
 - The addition of a central heat / air system (Trane)
 - The addition of 3 landings and 1 deck
 - The landings will contribute no value to the home
 - The 32x8 deck should.
 - c. Interior inspection discovered holes in one rear wall.
 - It should be noted that the new occupant reports that a great deal of repair work has been done on the home since 2014
 - Carpet has been replaced
 - Sections of the interior wall have been replaced
 - The factory installed furnace has been removed
 - Examination of the interior walls shows water stain / damage appearing at the base of most of the interior walls in the back half of the home.
 - It is speculated that this is flood damage, whether from exterior flood or overflow from a tub or toilet.

Recommendation:

1. Keep home on the WinGAP schedule for 2017 instead of the WinGAP NADA schedule.
2. Give the home an effective year built of 1994. This will set the physical condition factor to 29%, allowing for the wall damage and loss of the factory installed furnace.
3. Add the central heat and air to this account for the 2017 tax year.
4. Add the landings and deck beginning with the 2018 tax year.
5. It recommended that the value of this home be set at \$ 9,351 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

d. Property: 49--88-A 7.8 acres with a 14x68 manufactured home
Tax Payer: HOVENACE, JOHN W
Year: 2017

Contention:

1. DENIAL OF HOMESTEAD
2. ACREAGE TAKEN FROM HIS PROPERTY AND GIVEN TO ADJACENT LAND OWNER
3. TRANSFER OF HIS PROPERTY TO DIFFERENT OWNER.

Determination:

1. DENIAL OF HOMESTEAD

- a. Property has received a single homestead exemption (S1) since tax year 2000.
- b. For 2017 the homestead was removed.
 - Removed 04/06/2017 by this Appraiser.
 - Reasons:
 - different address on account (see Contention 3: Transfer of property to different owner).
 - Tenants of park unaware of his living in the park.
- c. E-911 system lists Mr. John Hovanec with the pertinent address.
- d. Year 2000 Homestead Applications are in storage off-site, and have not been checked to confirm application.
- e. Field check 11/20/2017 discovered indications that home MAY be occupied.
 - Home still have power
 - Home has city garbage can
 - Car (in car blanket) parked out front.
- f. The city of Summerville, confirms that Mr. Hovanec is listed as living at 120 Blake Street.

2. ACREAGE TAKEN FROM HIS PROPERTY AND GIVEN TO ADJACENT LAND OWNER.

- a. Mr. Hovanec reports that he originally owned over 8 acres.
 - States that acreage was reduced to 7.8 acres without his consent or knowledge.
 - Reports that land was given to adjacent land owner in to facilitate that owner putting a lake/pond on his property.
- b. Mr. Hovanec acquired this property in 1986.
 - In the legal description of Mr. Hovanec's deed (DB 219 PG 758), part of the conclusion of that description states: "*said tract containing 7.8 acres*".
 - Assessors Records back to 1990 state that the acreage of this property is 7.8.
- c. The county's cadastral maps from 1990 to 2017, show no appreciable change in Mr. Hovanec's property lines.

3. TRANSFER OF HIS PROPERTY TO DIFFERENT OWNER

- a. For tax years 2015 to 2017, Mr. Hovanec's mailing address has been in error in the county tax records.
 - From 1990 to 1999, the mailing address of this parcel was listed as Route 6 Box 530. In the E-911 system, this corresponds to 120 Blake Street.
 - From 2000 to 2014, the mailing address of this parcel was listed as 120 Blake Street.
 - In 2015, the mailing address of this property was changed to 2304 Back Berryton Road. There is no documentation of which this Appraiser is currently aware, that explains why this address change was made.
 - In 2016 the 120 Blake Street address was added back to the account, but the Back Berryton Road address was not removed.
 - Since the Back Berryton Road address was listed last on the envelope, this was the address the Post Office used in its attempts to deliver his 2016 & 2017 assessments notices and tax bills.
- b. Mr. Hovanec is of the persuasion that the ownership of his property was transferred to a different individual, since the tax bill was mailed elsewhere.
- c. The account has been verified to have been in the name of John W Hovanec, and only John W Hovanec, since 1990.

Recommendation:

1. Authorize an Error and Release to the Tax Commissioner, refunding Mr. Hovanec for taxes paid on the 14 wide Liberty mobile home as a prebill mobile home.

2. Authorize a second Error and Release to the Tax Commissioner, correct Mr. Hovanec's 2017 real property bill by adding the value of the 14 wide Liberty mobile home, and applying his S1 exemption.
3. Re-instate Mr. Hovanec's S1 exemption for the 2018 tax year.
4. Deny Mr. Hovanec's claim that land has been taken from this account.
5. Deny Mr. Hovanec's claim that his property has been given to someone else.
6. Correct Mr. Hovanec's mailing address to 120 Blake Street Summerville, GA.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: EXEMPTIONS

a. 2018 Covenants

2018 Covenants for Board of Assessor's approval: Note the property with 10.02 acres is land only

APP DATE	MAP/PARCEL	OWNER NAME	ACRES	STATUS	COV YR
11/7/2017	16-29-A	BECKER BRIAN & KATHLEEN	47.6	CONTINUE	2010
11/6/2017	65-49	BROWN JASON	41.3	RENEW	2018
11/6/2017	65-28	COLEY SCOTT	124.15	RENEW	2018
11/2/2017	21-3-C	COOK ANTHONY EUGENE	41.5	RENEW	2018
11/6/2017	22-11-B	CRAWFORD JOHN G	30.21	CONTINUE	2015
3/31/2017	79-28	HARTLINE SUSIE ANN	32.5	RENEW	2018
11/6/2017	59B-24	LEMING HOWARD R	40.88	RENEW	2018
10/25/2017	15-8	RAY RONALD E & KATHERINE	63.66	RENEW	2018
10/6/2016	86-7	TUDOR FRANKLIN E	146.16	RENEW	2018
3/27/2017	15-5-C	YOUNG RHONDA J	10.02	NEW	2018
3/27/2017	39-90	YOUNG RONALD & RHONDA	43	NEW	2018

Motion to approve Covenants listed above:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: S21-69 & S21-70

Owner Name: Summerville First Baptist Church

Tax Year: 2017

Owner's Contention: Filing for Exempt Property status for 2017. Buildings will be torn down for Church parking.

Determination:

1. Property was acquired by Summerville First Baptist Church on 10/6/2016.
2. No Exempt property application was filed for 2017 until 11/1/2017 (after digest).
3. Buildings are still on property at this time. (See photos in file)
4. Similar situation occurred in March 2017 on a Church in Trion that had delinquent taxes for 2015 & 2016. They had requested the exempt status be applied to those years. Department of Revenue recommended I consult with the County Attorney. The County Attorney, Chris Corbin recommended the exemption be approved moving forward.

Recommendations: I recommend denial of Exempt status for 2017 per O.C.G.A. 48-5-45(2) due to not filing application and buildings still intact. I recommend approval for 2018 providing the buildings have been removed on or before January 1, 2018 per O.C.G.A. 48-5-41.

Reviewer Nancy Edgeman

Motion to accept recommendation to approve Exempt status for 2018 providing both building have been torn down by January 1, 2018:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: INVOICES

a. Schneider – INV-1829 Date 10/30/2017 – Amount \$600.00

b. Parker Fibernet LLC – INV #1017225 & #1017447 Date 11/15/2017 Amount \$1,537.500

c. RJ Young – INV2172515 Date 11/09/2017 – Amount \$502.06

d. GAAO – INV #18-034 Date 11/17/2017 – Amount \$315.00

BOA reviewed, approved, & signed

Nancy Edgeman discussed with the BOA about appointing Kenny Ledford as Assistant during her absence or when unavailable.

Motion was made by Mr. Richter to appoint Kenny Ledford as Assistant when Nancy Edgeman, Chief Appraiser is absent from the office or unavailable, Seconded by Mr. Bohanon, All that were present voted in favor.

Meeting Adjourned at 10:07am

**William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson**



**Chattooga County
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