

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 13, 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 29 & No Meeting December 6, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. Continuing Education

Motion was made by Mr. Wilson to register Wanda Brown, Cindy Finster, and Roger for WinGAP class, Seconded by Mr. Richter, All that were present voted in favor.

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.

Randy Espy & Bryn Hutchins are finishing up the new constructions, and working from the permit list.

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: 38A—29 Acc #3 a manufactured home
Tax Payer: CAMPBELL, JEFFREY ALLEN
Years: 2015 to 2017

Contention: TAX APPRASIAL EXCEEDS TRUE FAIR MARKET VALUE OF HOME
TAX APPRAISAL FOR THE YEARS IN QUESTION: **\$ 32,726**

Determination:

1. Appellant is contending for his reported purchase price **\$ 7,500** (not documented).
2. Home in question:
 - a. 1998 28x76 Southern Energy Homes
 - b. Add-ons include: House-style roofing and siding, a central AC system, and a fireplace.
3. Appellant reports that home is not in livable condition.
 - a. Electricity is not connected
 - b. Home is not connected to a septic system
 - c. Home is not hooked up to water
 - d. Roof leaks
 - e. Appellant also reports damage caused by the mover/installer.
4. Visual inspection of exterior of home (04/21/2017)
 - a. The central unit was never installed.
 - b. Setup has not been completed
 - Though on piers, the house has not been completely leveled.
 - Electricity runs to the home, but wiring has not be completed
 - c. Interior inspection (11/28/2017) indicates that the two sections of this home have not been completely or property joined.
 - d. Water and septic hook ups have not been completed.
5. The home appears to be structurally sound and of average-to-better-than average quality.
6. Home is currently unoccupied and is being used for miscellaneous storage as well a storage of materials and tools necessary for completing set-up.
7. In "poor" condition, the WinGAP module calculates a box value of \$ 12,473 for this home.
 - a. Add \$ 720 for siding (90% physical).
 - b. Add \$ 495 for roofing (45% physical)
 - c. Add \$ 960 for the stone fireplace (factory installed)
8. This results in a value estimate of \$ 14,648.

Recommendation:

It is therefore recommended that a value of \$ 14,650 (the value estimate rounded to the nearest \$ 50) be applied to this home for tax years 2015, 2016, and 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: 8--106

Tax Payer: FARMER, PAIGE LADAWN

Year: 2017

Contention: 2017 TAX ACCOUNT INCLUDES A HOMESTEADED MANUFACTURED HOME THAT WAS NOT ON THE PROPERTY 01/01/2017
2017 REAL PROPERTY VAUE = \$ 9,305

Determination:

1. Home in question:
 - a. Manufacturer: Anvil Homes Corporation
 - b. Model: Breezewood
 - c. Model Year: 1988
 - d. Dimensions: 14x66
 - e. Add-ons: One 8x8 Open Porch
2. Home value per 2017 real property bill (# 8233) \$ 5,004
3. Appellant traded in Breezewood for a 2017 model Breeze II by Clayton Homes.
 - a. 28x76, house style siding & roofing, with central AC
 - b. Home was picked up for inclusion in the 2017 Prebill digest on 11/17/2016.
 - c. Home was billed and collected on in Chattooga for 2017 (prebill # 60793).
4. SUBJECT Breezewood was still located on the parcel at time the Clayton was picked up.
5. Appellant contends Breezewood was removed from the county prior to 01/01/2017.
6. February 2017 satellite image confirms home gone as of that date.
7. As of this date, 2017 real property bill 8233 has not been paid.

Recommendation:

1. Authorize a refund for taxes paid on the 2017 Breeze II for 2017.
2. Delete the value of the 14-wide Breezewood from 2017 real property tax bill 8233.
3. Move the 28-wide Clayton off the prebill digest for tax year 2017
4. Add the value of the 28-wide Clayton to 2017 real property tax bill 8233.
5. Delete the 14-wide Breezewood from the county tax records for tax year 2018.

Final value for parcel 8--106, 2017 tax bill 8223

$$9,305 - 5,004 + 59,768 = 64,069$$

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 84--23
Tax Payer: WARD, CLAYTON GARY
Year: 2017

Contention: HOUSE VALUE LEFT OFF 2017 REAL PROPERTY BILL
 2017 FMV \$ 118,402 (total property FMV)

Determination:

1. On 12/04/2017 Ms. Betty Ward questioned significant value decrease of this property.
 - a. 2016 value (per tax bill) \$ 202,463
 - b. 2017 value (per tax bill) \$ 118,402
 - c. This was an "in-office" visit
2. Review of property record showed house value not included in 2017 tax appraisal.

2016 APPRAISAL		2017 APPRAISAL	
LAND =	\$ 91,598	LAND =	\$ 91,598
ACCs =	\$ 23,793	ACCs =	\$ 26,804
HOUSE =	\$ 87,072	HOUSE =	\$ -
TOTAL =	\$202,463	TOTAL =	\$118,402

- a. Over-ride value for residence shows -0-, but this is a default display for values that are NOT overridden.
- b. Value is listed as \$ 156,429 on the 2017 record screen for residential improvement, however on front screen value is shown as -0-.
- c. For 2018, residential improvement value displays as \$ 156,429.
3. Consulted with field appraisers Randy Espy, Bryn Hutchins, and Wanda Brown.
 - a. None were aware of any changes made to this property
 - b. WinGAP showed NO edit history for this account for 2017.
 - c. This appraiser could not find any notes or remarks concerning a change to the value of this property.
4. \$ 3,011 increase in ACCs appears to be due to a -0- value override on 800 SQFT of concrete being removed. Again, there are no notes and no edit history.
5. 2017 bill has not been paid as of this date.

Recommendation:

1. Restore house value to account at the 2016 appraisal of \$ 87,072 for the 2017 tax year
2. Final 2017 value would be \$ 205,474. (total property FMV)

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 39D--24 Acc #1 a manufactured home
Tax Payer: THRASHER, CHARLES R
Year: 2016 & 2017

Contention: APPELLANT CONTENDS THAT HE IS NOT THE OWNER OF THIS HOME. 2016 & 2017 FMV = \$ 6,655

Determination:

1. Home in question:
 - a. A 24x57 of Unknown make/model
 - b. Estimated year built 1985
 - c. Add-on consist of:
 - House-style roofing and siding
 - 20x8 Open porch
2. Tax Commissioner left a note with this appraiser on 12/07/2017 stating home was sold to Billy Joe Dooley "3 years ago".
3. On 12/18/2015 home was visited for inclusion in 2016 prebill digest.
 - a. No documentation of ownership was provided.
 - b. Per BTA policy, prebill account on the home was listed in the name of the property owner: Mr. Charles N Thrasher.
 - c. Per DB 646 PGs 578-579 property was transferred from Appellant to BJD, LLC on 01/11/2016.
 - Deed was not recorded until 02/07/2017
 - Deed DOES specify the inclusion of "a residence erected thereon, same being a former mobile home attached to and made a part of the realty ..."
4. Per BTA policy, lacking any type of title or title application, the Board of Tax Assessors will accept a deed that includes a manufactured home in the description as documentation of intent, for establishing a prebill tax account.

Recommendation:

1. It is therefore recommended that the 2016 & 2017 tax accounts be adjusted to reflect BJD, LLC as the "taxpayer".
2. It is further recommended that this account be transferred into the name of BJD, LLC for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Mr. Wilson stated a new building had been built where Trion Teloga meets Highway 337. Nancy Edgeman replied she will get it tagged to visit.

Board of Assessors discussed the 2018 budget.

Nancy Edgeman will present employee reviews during the meeting on December 20, 2017.

Meeting Adjourned at 9:47am

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

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