

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 15, 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 9:03 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 8, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

2. Newspaper Ad

BOA acknowledged receiving 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

Cases Settled – 0

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.

The office is taking homesteads, covenants, and mobile home appeals.

NEW BUSINESS:

V. Appeals:

2017 Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 0

Closed: 0 Includes Motor Vehicle Appeals

2016 Appeals taken: 119

Total appeals reviewed Board: 119

Pending appeals: 0

Closed: 117 Includes Motor Vehicle Appeals

Weekly updates and daily status kept for the 2016 & 2017 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MOBILE HOME APPEALS

a. Property: 42--4 ACC # 4 a manufactured home
Tax Payer: BAGLEY AUSTIN T & MARISSA
Year: 2017

Contention: HOME IS NOT TAXABLE IN CHATTOOGA COUNTY FOR
 2017 TAX YEAR

Determination:

1. Value in contention is \$ 31,215.
2. Home in question is a 16x72 Clayton (trade name "Breeze"), a 2014 model.
 - a. OPTs include House-style siding and roofing, and a central heat and air system
 - b. Home first appears in the county tax records for the 2016 tax year.
3. A field inspection on 02/08/2017 confirms that the home is no longer on parcel 42--4.
4. Ms. Marissa Bagley reports (by phone) that the home was sold in late 2016 and removed from it's location prior to 01/01/2017.
 - a. DDS title report indicates that the title of this home was transferred to Christopher Ryan Coker on 10/23/2016.
 - b. This appraiser spoke with Mr. Coker 02/08/2017, who stated that the home had been moved to Floyd County for prior to 01/01/2017.
 - c. This appraiser then contacted the Floyd County Tax Commissioner's Office , who confirmed that the home in question was listed on Floyd County's 2017 prebill mobile home digest.

Recommendation:

1. Set value of Home to -0- for the 2017 tax year.
2. Delete the home from the County's current tax records.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 40--89-E
Tax Payer: SCROGGINS JONATHAN (deceased) Brenda Gail Peek as Agent
Year: 2009 to 2017

Contention: EXCESSIVE VALUATION DUE TO POOR CONDITION

Determination:

1. Value in contention: \$ 5,250
2. Home in question:
 - a. 12x56 manufactured home of unknown make / model
 - b. Estimated year of manufacture 1980
 - c. OPTS
 - 12x40 one-story addition

- House-style roofing
 - Bay window
 - 25 SQFT of deck / patio
3. Per obituary appearing in the Summerville News, Mr. Scroggins died in March of 2014.
 4. Ms. Peek represents herself as Mr. Scroggin's mother.
 - a. Per Ms. Peek, Mr. Scroggins died intestate.
 5. Per field inspection (02/08/2017) the home is not in livable condition. (See photos included in Appeal File).
 - a. Account is outstanding to 2009.
 - b. Agent is requesting a value of -0-.

Recommendation: Apply \$ 500 salvage value for tax years 2009 to 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: 29--5 ACC # 17 a manufactured home
Tax Payer: MARY BULLARD (deceased) CHARLIE BULLARD as AGENT
Year: 2017

Contention: HOME IS NOT TAXABLE IN CHATTOOGA FOR 2017

Determination:

1. Value in contention: \$ 14,398
2. Home of record:
 - a. 1999 16x76 Legend by Homes of Legend, Inc
 - b. OPTS:
 - Fireplace
 - Central Heat / Air system
 - House-style siding and roofing
 - c. Home first appears in record for tax year 2012
3. Agent reports that home was moved out of state during December of 2016.
4. Field inspection by Randy Espy and Wanda Brown, 12/28/2016 confirm home was not on property at that time.

Recommendation: Set value of home at -0- 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

d. Property: 39D--42 ACC #3 a manufactured home
Tax Payer: JENNINGS, RANDY & JANICE
Year: 2017

Contention: VALUATION

Determination:

1. Value under contention \$ 5,237.

2. Home in question is 1988 14x60 Omni Plus manufactured home by Destiny Homes.
 - a. OPTS include a 14x12 1 story addition, a 6x6 deck, house-style siding, and house-style roofing.
 - b. Account has outstanding bills from 2017 to 2010.
3. Appellant reports that home has not been occupied for approximately 18 years. In that time a great deal of damage and deterioration has accumulated.
4. Field inspection of 02/07/2017 confirms home is in "salvage" condition.

Recommendation: Put home at \$ 500 salvage value for tax years 2010 to 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 64F--51 ACC # 1 a manufactured home
Tax Payer: RICH FRED
Year: 2017

Contention: HOME DELETED 2016 – APPEARING ON 2017 PREBILL MH DIGEST

Determination:

1. Value in contention \$ 1,000
2. Home in question 1978 12x72 American by DMH
3. Home was subject of a 2016 appeal
 - a. BTA approved voiding all back bills (08/06/2016)
 - b. Home was supposedly deleted from the county tax records on 08/01/2016.
4. Home discovered to be on 2017 prebill MH digest 02/03/2017 by Kenny Ledford.

Recommendation:

1. Set value of home to -0- for the 2017 tax year.
2. Home was again deleted from the county tax records, this time in AY2017 of the WinGAP system, this date.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Property: P09--31 ACC #1 a manufactured home
Tax Payer: LEWIS, ALMA VIRGINIA
Year: 2017

Contention: HOME WAS DELETED FROM DIGEST 2016 – HAS REAPPEARED ON 2017 DIGEST

Determination:

1. Value in question \$ 3,116
2. Home in question is a 12x56 1972; home trade name – American; manufacturer - DMH
3. Home was subject of a 2016 appeal. At that time it was determined that home had not been on this property since 2014.
 - a. On 05/04/2016 the Board of Assessors voided any taxable amounts on this home from tax years 2016 back to 2010.

b. Error and Release forms were issued to the Tax Commissioner's Office 05/11/2016.

4. Home was not supposed to appear on 2017 Prebill MH Digest

Recommendation:

1. Set value of this home at -0- for the 2017 tax year.
2. Delete the home from the county tax records for 2018

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. **Property:** S06—26 ACC #1 a manufactured home

Tax Payer: GENTRY JOYCE

Year: 2017

Contention: HOME IS NOT TAXABLE

1. Home not on property for 2017
2. Appellant states she does not own this home

Determination:

1. Value under contest: \$ 9,708
2. Home in question:
 - a. 1993 24x54 Peach State with house-style roofing and siding.
 - b. The reported serial number cannot be found in the State's MV database
 - c. There is no manufactured home listed in the State's MV database in the name of the Appellant.
 - d. There is no manufactured home listed in the State's MV database in the name of the land owner (the land owner at the time the home was added to county's tax records).
3. Home first appears in the county's tax records for the 2014 tax year.
 - a. Both the 2014 & the 2015 bills were paid the same date (02/12/2015)
 - b. The 2016 and 2017 bills are unpaid
4. Mr. George Coffia acquired the real estate via tax sale in December of 2015.
5. Field inspection 02/10/2017 confirms that the home is no longer on this property.
6. A message was left on the Appellant's answering machine concerning ownership of the home and when it was removed. There has been no response as of yet.
7. In a phone conversation with George Coffia (02/10/2017) Mr. Coffia reported that the home was still on the property as of the Spring / Summer of 2016

Recommendation:

1. The value of this home to -0- for the 2017 tax year.
2. Delete the home from the county tax records.
3. Consult with the Tax Commissioner for an acceptable protocol for dealing with valid delinquent bills that are not collectible.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. **Property:** 2--31 ACC #1 a manufactured hom

Tax Payer: McGAHA DEXTER

Year: 2017

Contention: NOT TAXABLE IN CHATTOOGA FOR 2017

Determination:

1. Value in contention: \$ 14,755.
2. Home in question: 1994 27x55 manufactured home of Unknown Make / Model.
3. Home was the subject of a 2016 valuation appeal
 - a. 2016 value was adjusted to \$ 14,755 by the BTA on 04/20/2016
 - b. Delinquent years 2015 to 2012 were adjusted to \$ 25,661 by BTA that same date.
 - c. A copy of the 2016 appeal has been included in the 2017 Appeal Folder
4. Field visit of 02/09/2017 confirms that the home is no longer on this parcel.
5. Photographs of the home taken 04/11/2016 confirm that the home WAS on the property and was taxable in Chattooga for the 2016 tax year.

Recommendation:

1. Set the value of this home to -0- for the 2017 tax year.
2. Delete the home from the county tax records for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Property: 40--60 Acc #1 a manufactured home

Tax Payer: CHISOLM E H

Year: 2016 - 2017

Contention: HOME IS NOT TAXABLE

Determination:

1. Value in contention: \$ 2,246
2. Home of record: 1969 model Frontier MH by Commodore. ID # 9604446F
3. Tax Commissioner requesting whether home still exists.
4. Review of satellite data shows home last located on property in 2010.
5. Drive by of 02/13/2017 confirms this home is no longer at this location

Recommendation:

1. Set value of home at -0- for tax years 2016 & 2017
2. Delete home from county tax records

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: COVENANTS**a. 2017****Covenants**

DATE REC	MAP & PARCEL	NAME	TYPE
1/26/2017	28-8B	PLEDGER TC JR	NEW
1/26/2017	16-70	DUBOIS JOAN C	NEW
1/27/2017	15-33	MARTAIN DALE DALE QUINTON	NEW
1/27/2017	15-32	MARTIN HOUSCH WYNDOLEEN	NEW
1/30/2017	48-65	E	NEW

1/31/2017	55-110K	CLEMENTS JO A CLEMENTS JOANN	NEW
1/30/2017	55-110H	THOMAS	NEW
1/31/2017	51-36B	REYNOLDS STANLEY R COOPER JAMES DAVID	CONTINUATION
2/1/2017	37-3	JR	NEW
2/1/2017	41-124CC	HYDE JASON J EDWARDS TROY &	CONTINUATION
2/3/2017	64F-51	GRACE EDWARDS TROY	NEW
2/3/2017	64-78	ESTATE	NEW
2/3/2017	16-60B	PAVLOVSKY REBECCA BROOKS HULETT &	NEW
2/3/2017	30-12	PANSY WINSTEAD GREY &	RENEWAL
2/8/2017	25-15	FAYE	RENEWAL

Requesting Approval for Covenants listed above

Reviewer: Nancy Edgeman

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. 2017 Covenant release

Nichols Tony & Judy - 36-32-L04 sold 4.73 of 10.08 acres to Karen Sue Moe, property was under covenant. Owner paid penalty during closing.

Recommendation: release of covenant since penalty was verified paid in Tax Commissioners office.

Reviewer: Nancy Edgeman

Motion to approve Covenant release:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: RETURNS

a. Map & Parcel: S28-9

Owner Name: Ryan Tucker

Tax Year: 2017 Return

Appraiser notes: Owner returned previous values for land and R1 improvement.

Owner's Contention: Owner returned utility building value of \$3000.

Owner's Value Assertion: \$22,589

Determination: Utility building is currently valued at \$7,581. Utility building was recorded with incorrect dimensions. Utility building should be graded at 90 rather than 100. Utility building shows small amount of physical depreciation.

Recommendations: I recommend correcting dimensions, setting grade at 90, and assigning physical condition of 95%. These changes result in an accessory value of \$5,941 and a TFMV of \$25,530. This is a reduction of \$1,640 for tax year 2017

Reviewer: Randy Espy

Motion to accept recommendation:**Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****b. Map & Parcel: S32-65****Owner Name: Pair, Beverly Ann****Tax Year: 2017 Return****Appraiser notes:** Owner returned previous value for land only.**Owner's Contention:** Value of home and accessory is too high for very poor condition. Repair of home would be too costly and may have to be demolished.**Owner's Value Assertion:** \$7,542**Determination:** Field inspection verified that home is in very poor condition. Home is uninhabitable. Roof is leaking, fascia and soffit is rotted in many places, wall in rear of home at back porch is rotted away, and floor is caved in. See pictures in file.

Record indicates 672 sf. of heated area. The UTB is also in very poor condition and serves no function for dry secure storage.

Recommendations: I recommend setting sound value of \$5 per sf. for improvement value of \$3,360. I recommend setting sound value of \$0 for UTB. These changes result in a TFMV of \$6,402; a reduction of \$13,109.**Reviewer:** Randy Espy**Motion to accept property owners return value of \$7,542:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****IX: INVOICES****a. South Data – (Personal Property returns) Invoice #992378771 date 2/11/2017 – Amount \$590.53
The Board, reviewed, approved, & signed****Tax Commissioner, Joy Hampton joined the meeting at 10:43am to discuss delinquent mobile homes tax bills. The BOA suggested setting up a meeting with County Commissioner, Jason Winters, Tax Commissioner, Joy Hampton, County Attorney, Chris Corbin, Roger Jones, & Nancy Edgeman to try and form a committee. Tax Commissioner, Joy Hampton agreed to set up the meeting.****Nancy Edgeman informed the BOA that Wanda Brown had successfully completed the Appraiser II certification. Motion was made by Mr. Wilson to notify the County Commissioners office to increase Wanda Browns pay to the current Appraiser II rate, Seconded by Mr. Richter, All that were present voted in favor.****Mr. Wilson suggested the Board discuss pay scale during the next Board meeting.****The Board implied they will discuss employee reviews with the employees during the next Board meeting.**

Meeting Adjourned at 11:03 am

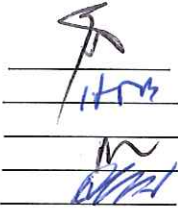
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Handwritten signatures on lines: a large stylized signature above a line, 'HTM' above a line, a signature above a line, and another signature above a line.

Chattooga County

Board of Tax Assessors

Meeting of February 15, 2017