

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 22, 2017

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

Meeting called to order at 9:02 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 15, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Activity Summary

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

Cases Settled –

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: 9--34 a manufactured home****Tax Payer: HALL, PAMELA N and HALL, MICHAEL S****Year: 2017****Contention:** NOD for 2017**Determination:**

1. Home in question is a 28x48 1994 Palm Harbor: home is in salvage condition.
 - a. Home burned
 - b. Account deleted from county tax records 01/04/2006.
 - Per Tamara with E911, fire department was dispatched to this location on 05/16/2002 for a "structure" fire.
 - No value adjustment shows in computer records on this home for 2003 to 2006.
 - However the Tax Commissioner's Cashbook (VCSTax System) does not list taxes due, taxes paid or paid date for this account for these years.
2. Shell still sits on property:
 - a. Vinyl siding, shingle roof, and shell severely damaged but still exist
 - b. Interior finish, ceilings, appliances, fixtures have all been removed.
3. In BTA meeting of 02/08/2017 the Board instructed salvage value to be maintained on all such MHs.
4. Title search 02/15/2017 shows title to this home currently listed to Pamela N Hall & Michael S Hall.

Recommendation:

1. NOD home at \$500 salvage value in the names of Pamela N & Michael S Hall for 2017.
2. Internet address search gives a possible address in Trion: it is recommended the NOD be sent to this address.

Reviewer: Roger F Jones**Motion to leave at \$500:****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: All that were present voted in favor****b. Property: 9--34 Acc # 9 a manufactured home****Tax Payer: WOMACK, STEVEN****Year: 2017 back to 2010****Contention:** HOME NOT TAXABLE IN CHATTOOGA FOR YEARS LISTED**Determination:**

1. Value in contention:
 - a. 2017 back to 2014 \$ 25,481
 - b. 2013 \$ 27,488
 - c. 2012 \$ 28,492
 - d. 2011 back to 2010 \$ 29,495
2. Home is question:
 - a. 1998 28x56 Craftmade manufactured home
 - b. OPTS include central heat & air, house-style roofing, and house-style siding.
 - c. No title information on this home can be located by the Appellant's name or by the partial serial numbers on record.
3. Appellant reports the home was repossessed in 2009.
4. Field inspection of 02/14/2017 confirms that home is no longer on property (see photo).
5. A review of satellite imagery indicates there was a structure at this location in 2011. 2014 imagery indicates this home was gone as of November of that year.

6. Real estate was owned by Bonnie Hall (deceased) from 2002 to 2016. For 2017 this real estate was deeded to Anita Willingham.

Recommendation:

1. Set value of this home at -0- for tax years 2014 to 2017.
2. Delete home from county tax records in AY2017 of the WinGAP appraisal system
3. Add home to list of deleted homes with valid back bills.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: B01--17 ACCs # 5 a manufactured home

Tax Payer: McCullough, TERRY & LYNN

Years: 2017 back to 2009

Contention: HOME IS OVER-VALUED DUE TO POOR PHYSICAL CONDITION

Determination:

1. Value in contention:

a. 2017 to 2014	\$ 14,142
b. 2013	\$ 15,407
c. 2012	\$ 16,039
d. 2011 to 2010	\$ 16,671
e. 2009	\$ 17,936
2. Home in question:
 - a. 16x76 manufactured home of Unknown make / model
 - b. Estimated year of manufacture 1999
 - c. OPTS: House-style roofing, House-style siding, fireplace, 2 open porches.
3. The Home as last inspected in 2007 (See Photos). At that time it appeared to be in good condition.
4. Field Inspection of 02/13/2017 indicates that the home is in salvage / scrap condition. (See Photos)

Recommendation:

1. The Appellant, in his appeal statement, stated that the home has been vacant since 2011, and that it had become unliveable in the "last 4 years", therefore it is recommended that Board set the value of this home to \$ 500 for tax years 2017 back to 2013 (5 years).
2. Lacking additional information or documentation, it is recommended that the appraisals for 2012 back to 2009 be maintained.
3. It's further recommended that the value of this home be set at \$ 500 in AY2017 in the county's WinGAP appraisal system.

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 this situation needs to be addressed during the Mobile Home meeting.

d. Property: 19--3-C Acc # 3 a manufactured home

Tax Payer: BROYLES, RANDY

Year: 2017

Contention: HOME NOT TAXABLE FOR 2017

Determination:

1. Value in contention \$ 1,000
2. Home in question: 24x66 1993 Triumph manufactured home by Redman Homes Inc
3. Home was the subject of a 2014 appeal:
 - a. Terry & Jean Pledger were appellants.
 - b. BTA set value of home to \$ 1,000. (see BoA Decision / Notice in appeal folder)
4. Home acquired by Broyles for 2015 tax year.
5. Appellant reports home destroyed (burned) for 2017.
 - a. Field inspection of 02/20/2017 confirms only warped frame and piers remain.
 - b. Sammie with E911 confirms MH at this location used as a training burn for the Chattoogaville Fire Department. Burned 01/28/2017 at 9:00 AM

Recommendation:

1. Home still on property and still taxable as of 01/01/2017; therefore it is recommended that the 2017 value be left unchanged.
2. It is recommended that the home be deleted from the county tax records for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: RETURNS

a. Map & Parcel: S32-33

Owner Name: Kojack North LLC

Tax Year: 2017 Return

Appraiser notes: Current TFMV is \$231,814.

Owner's Contention: Value is too high.

Owner's Value Assertion: \$150,000

Determination:

1. Building 1 is recorded with grade of 85 and physical condition of 60%. Building 2 is recorded with grade of 80 and physical condition of 60%. Building 1 should have the same grade as building 2 since it is of the same base construction and does not have the same interior features as building 2.
2. The dimensions recorded for building 1 are incorrect.
3. The heating and cooling system recorded for building 2 is incorrect.
4. Accessory inspection indicates that fencing of 430 ft. no longer exists. The remainder of fencing is in very poor condition and does not have function of securing lot. One is recorded with incorrect dimensions. A storage building and utility building on the record no longer exists. A 10x10 utility building and the asphalt paving are recorded accurately.
5. A study of comparable properties indicates the land value of \$842.31 per front foot is below the median and average of \$873.79 for 6 comparable properties used in the study.

Recommendations: I recommend correcting the record for changes to the grade and dimensions for building 1, correction of heating system for building 2, and changes to the accessories; which will result in a reduction of the TFMV of approximately \$233. **The TFMV for tax year 2017 will be approximately \$231,581.**

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: 59B-5

Owner Name: Bruce, Eugene

Tax Year: 2017 Return

Owner's Contention: Value is too high.

Owner's Value Assertion: \$12,000

Determination:

1. Parcel is recorded as 6 acres and is valued at \$3,743 per acre. A land study of comparable properties indicates a median value of \$3,686 and an average value of \$3,937. The subject's value of \$3,743 per acre has a similar value to neighboring parcels.
2. Two trailers were on the property which was not on record. Roger has been notified and a tag placed on the property.
3. A carport/utility bldg was discovered on the parcel during visit.

Recommendations: I recommend no changes to the land value for 2017 tax year. I recommend adding the carport/utility building to the record for tax year 2017. The addition of the carport and utility building will add approximately \$4,081 to the TFMV. The TFMV will increase from \$22,458 to approximately \$26,539.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Map & Parcel: 64-18

Owner Name: Gary Howell

Tax Year: 2017 Return

Appraiser notes: Current TFMV is \$17,900. Owner returned previous value for R1 improvements.

Owner's Contention: Land value for 3.5 acres is \$12,000.

Owner's Value Assertion: \$15,200

Determination: Land is recorded as 3.5 acres. Land is valued at \$4,200 per acre. Land study of comparable parcels in the area indicates a median value of \$4,200 per acre and average of \$4,372 per acre. There were some errors noted on 2 neighboring parcels that need review. (64-24, 64-22)

Recommendations: I recommend no changes to land value for tax year 2017.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map & Parcel: 37-69**Owner Name: Bruce, Eugene****Tax Year: 2017 Return****Appraiser notes:** Land is recorded as 5.03 acres. Current TFMV is \$30,104.**Owner's Contention:** Value is too high.**Owner's Value Assertion:** \$12,000**Determination:**

1. Field inspection indicates land is timber land. Inspection, aerial review and consult with neighbor indicated that about .80 acres is low lying land with some water retaining issues. It is my opinion that this could be fixed with some site work and would not prevent the parcel from being used to build a residence.
2. Land study of comparable properties including a neighbor parcel of 16.58 acres in the area; indicated a median value equal to the subject's per acre value of \$5,985. The average value of comparables in this study was \$5,983.

Recommendations: I recommend no changes to the TFMV for tax year 2017.**Reviewer:** Randy Espy**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****e. Map & Parcel: 37-70****Owner Name: Bruce, Eugene****Tax Year: 2017 Return****Appraiser notes:** Land is recorded as 5.03 acres. Current TFMV is \$30,104.**Owner's Contention:** Value is too high.**Owner's Value Assertion:** \$12,000**Determination:**

1. Field inspection indicates land is timber land. Inspection, aerial review and consult with neighbor indicated that about .80 acres is low lying land with some water retaining issues. It is my opinion that this could be fixed with some site work and would not prevent the parcel from being used to build a residence.
2. Land study of comparable properties including a neighbor parcel of 16.58 acres in the area; indicated a median value equal to the subject's per acre value of \$5,985. The average value of comparables in this study was \$5,983.

Recommendations: I recommend no changes to the TFMV for tax year 2017.**Reviewer:** Randy Espy**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor**

f. Map & Parcel: S28-48**Owner Name: MOORE, AUSTIN****Tax Year: 2017**

Owner's Contention: Returning his total property value at \$116,000 since the house had been on the market for about 3 years with no buyers and he paid \$115,000.

Determination:

1. The Board of Assessors decision on July 13, 2016 for an appeal resulted in a total fair market value of \$116,608; Mr. Moore agreed with this and now contends the value should not increase.
2. Tax records and research of the 2016 appeal indicates a garage, bath house, accessory deck, low cost garage and pool deck value were added for the upcoming tax year after the 2016 appeal decision. This brought the total accessory value from \$12,323 to \$53,845. (Mr. Moore contends the buildings were never added to tax records until he purchased the property.)
3. The value of the house did not increase and the price per acre of the land did not increase, however; the acres were corrected from .35 to .67.
4. Mr. Moore raises the question as to why a neighboring property is 2-story brick with an apartment complex and is only valued at \$116,000 while his property is now a total fair market value of \$158,483.

Outcome:

1. Prepared neighborhood study (sales study was completed with 2016 appeal), checked the outbuilding increase and conducted a comparison study with map/parcel S28-37 that Mr. Moore questioned.
2. The 2016 appeal was based on an exterior inspection and after conducting an interior inspection with Mr. Moore on February 17, 2017 the following changes are needed:
 - a. Change finished attic to unfinished, the one-story addition should be an enclosed porch, the physical of the house adjusted to allow for cost to replace the entire floor in the enclosed porch and the physical on the garage should decrease due to roof leaking and water damage.
3. The comparison study indicates the subject falls at mid-range with a price per sq. ft. of \$46.27 before the attic and enclosed porch are corrected. After the corrections the price per sq. ft. will be \$44.73 for a total house value of \$78,107 and places the subject at the low end of comparisons.
4. The neighbor property Mr. Moore inquired about is at \$49.69 per sq. ft. highest of the range, above the median/average and is correct on record as 1 story with finished attic not a 2-story house.
5. The subject's land value has a \$4,799 price per acre and falls above comparisons due to the depth factor of the property of 290 and the average and median depth of comparables of only 134.
6. Research of tax records, the 2016 appeal file and the comparison study indicates that adding the accessories not originally on record is the main increase in total fair market value. The accessory value will increase from \$12,323 to \$46,291 with the decrease in physical for the garage.
7. The normal procedure when any property sells is for an appraiser to visit the property after the sale to make changes, corrections, check dimensions, add out-buildings and to get tax records updated and to maintain accurate sales data.

Recommendation: Apply the sales price of \$115,000 for tax year 2017, make data corrections to house for a building value of \$78,107, apply \$46,291 accessory value allowing physical decrease for leaking

roof, leave land value at \$4,408 for the corrected total fair market value beginning in tax year 2018 of approximately \$128,806. (The WinGap calculations may vary from the GSI figures)

Reviewer: Wanda A. Brown (2016 appeal and follow-up to review for return: Randy Espy)

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Employee Reviews

The BOA met with each Employee individually to discuss their Performance review. The Board will review Nancy Edgeman during next weeks Board meeting.

IX: INVOICES

a. NADA – MH Connect for used homes – account #181650 amount \$65.00

b. Parker Fibernet - due date March 7, 2017 Amount \$512.50

The BOA reviewed, approved, & signed

Nancy Edgeman stated she will be in class next week and Wanda Brown will be taking minutes.

Mr. Wilson stated there was a new construction on Williams’s road. Nancy Edgeman responded that she will let the Field Reps know.

Meeting Adjourned at 11:20 am

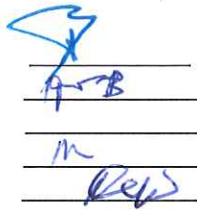
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Handwritten signatures in blue ink over horizontal lines. The signatures appear to be: a stylized 'W' for William M. Barker, 'A-B' for Hugh T. Bohanon Sr., 'M' for Gwyn W. Crabtree, and 'Dew' for Doug L. Wilson.

Chattooga County

Board of Tax Assessors

Meeting of February 22, 2017