

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

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

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 1, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Activity Summary
2. Follow up from meeting
3. CAVEAT lodging
4. DOAA request

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: MISC ITEMS

a. SUBJECT: Smith, Doyle 55B-6 & 55B-27-A

TAX YEAR IN QUESTION: 2015, 2016

CONTENTION:

On February 6, 2017 the property owner visited the Assessor's office contending that an outbuilding/shed was listed on both parcels and he paid taxes on it twice for tax year 2015.

DETERMINATION:

1. Mr. Smith filed late appeal on 11/3/2015 of buildings being on wrong parcel and values too high.
2. The property was tagged in November and visited February 4, 2016 during reviews in that area.
3. A timely appealed filed in June, 2016 resulted in the following:
 - a. In 2014 there were no outbuildings recorded in tax records, in 2015, 3 were recorded on 55B-6 including pole shed (accessory in question) and 6 recorded on 55B-27-A none of which was a pole shed.
 - b. The outbuilding listed as hay barn/pole shed in question was on one parcel only according to tax records and the 2016 appeal heard by Board of Assessors and Board of Equalization.
 - c. The appeal information indicates the additional outbuildings on record for map/parcel 55B-27-A that should have been on record for map/parcel 55B-6 and were moved to the correct property record in 2016 indicating no duplication of buildings on both parcels in 2015 or 2016.
 - d. The BOA and BOE decision on the buildings was to leave the value unchanged for 2016.

RECOMMENDATION:

1. Inform the property owner that based on the above findings that the buildings were not listed on both parcels in 2015 and he was not billed for the buildings twice and give him a copy of the appeal file.
2. Inform the property owner that part of the review of his property on February 4, 2016 was to record any buildings or structures found on the property that were not in tax records and the grades and conditions of the buildings updated resulting in changes of values and tax billing.

Reviewers: Wanda Brown and Randy Espy

Motion to accept recommendation and for Wanda to call Mr. Smith:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. MAP & PARCEL: S27-109

OWNER NAME: Shipman, Donna

TAX YEAR: 2016

OWNER'S CONTENTION:

Value of house should be \$12,000 due to the condition inside. The property owner had the roof replaced several years ago and it has leaked throughout since. She has attempted to patch what she could but she is elderly and feels she was taken advantage of by the roofing company once she discovered that the roof job was incomplete. She was unable to get the company to complete the job or get another roof done through her insurance.

DETERMINATION:

1. This property was tagged for accessory gone in 2015 and an exterior inspection of the house was conducted and an outbuilding removed from the tax record.
2. The property owner consulted with her daughter to contact the Assessor's office for an interior inspection of the house by appointment.
3. An interior inspection on January 10, 2017 resulted in a decrease in value due to extensive damage inside the house.
 - a. There are leaks in ceiling and roof with water damage throughout the house, rotting floors due to water damage, holes in the ceiling with no decking, electrical issues and bad wiring. (photos on file).
 - b. The property owner stays to one room of the house and the back porch.
 - c. As discussed with the property owner and her daughter during the property visit, the physical condition could go as low as the minimal livable by field representatives but anything below that would require the Board's review through a return or an appeal.
 - d. The minimal livable physical was applied after a consult between 3 appraisers bringing the house value from \$47,784 to \$17,999.
 - e. A letter and return form was mailed to the property owner to inform her of the outcome and give her the opportunity to return the value she requested.
4. The property owner filed a return requesting a \$12,000 value for the house. She is uncertain at this point if she can do any significant repairs if any.
 - a. As the appraiser that conducted the interior inspection it is in my opinion that the house would need to be gutted ceiling, walls and most flooring as well as the electrical and roof completely redone.
 - b. The extent of the damage is not visible looking at the exterior of the house.

RECOMMENDATION:

1. Requesting the Board of Assessor's accept the returned value of \$12,000 considering the cost to rebuild a house built in 1923 from a shell with plumbing.

Reviewer: Wanda Brown

Motion to leave value at \$17,999:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: MOBILE HOME APPEALS

a. Property: 46--8-D ACC #1 a manufactured home

Tax Payer: WALLACE, MICHAEL E & CYNTHIA R

Year: 2009 - 2017

Contention: HOME IS NOT TAXABLE FOR INDICATED TAX YEARS

Determination:

1. Values in contention:

a. 2014 – 2017	\$ 15,184
b. 2013	\$ 17,872
c. 2012	\$ 18,320
d. 2011 – 2010	\$ 18,768
e. 2009	\$ 19,664

2. Home of record:

- a. 28x50 1985 model Santa Fe by Schult
- b. Manufacturer's ID KH40D3CK5555GAA/B

- c. As of 02/03/2017, this home is titled in the names of Michael E & Cynthia R Wallace
- d. Home was acquired 06/28/1985 and first appeared on the county tax rolls for the 2001 tax year.

- 3. Field inspection of 01/30/2017 confirms no manufactured home at this location.
- 4. Satellite imagery confirms home no longer on parcel August 2005.

Recommendation:

- 1. Set value of this home to -0- for tax years 2009 to 2017
- 2. Home was deleted in AY2017 of WinGAP this date.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion:** Mrs. Crabtree**Second:** Mr. Richter**Vote:** All that were present voted in favor**b. Property:** 46—8-E ACC bldg 1 – a manufactured home**Tax Payer:** WALLACE, STEVE & ANNETTE**Year:** 2017**Contention:** HOME HAS NO SALEABLE VALUE**Determination:**

- 1. Home of record is a 24x40 manufactured home of UNKNOWN make and model. Estimated model year is 1980.
- 2. Home is currently at \$ 500 scrap value.
- 3. Field inspection of 01/30/2017 confirms home is in very poor condition.
 - a. Holes in roof
 - b. Holes in exterior walls
 - c. Interior wall finish has been removed ... ceilings have fallen in
 - d. Holes in floor.
- 4. Cost to finish deconstruction and clean up would, in this appraiser's opinion, exceed any saleable value the home might have

Recommendation:

- 1. Set the value of this home to -0- for the 2017 tax year.
- 2. Value set to -0- AY2017 in WinGAP this date.

Reviewer: Roger F Jones**Motion to leave value at \$500 scrap value:****Motion:** Mrs. Crabtree**Second:** Mr. Richter**Vote:** All that were present voted in favor**c. Property:** L01--48 ACC #5 A MOBILE OFFICE TRAILER**Tax Payer:** GRAND LODGE of GA INTERNATIONAL ORDER of ODD FELLOWS**Year:** 2012 - 2017**Contention:** MOBILE OFFICE WAS MOVED TO SAVANNAH FOR 2012: THEREFORE THE UNIT WAS NOT TAXABLE IN CHATTOOGA COUNTY FOR THE YEARS IN QUESTION.**Determination:**

- 1. The value under contention:
 - a. 2017 - \$ 5,448
 - b. 2016 - \$ 5,448
 - c. 2015 - \$ 5,448
 - d. 2014 - \$ 5,448

e. 2013 - \$ 7,608

e. 2012 - \$ 7,784

2. The unit in question is a 2006 model 10x40 Williams-Scotsman Mobile Office.
 - a. The agent for the Grand Lodge of GA IOOF (Tyler Pledger) reports that the unit was used as an office / meeting room for the IOOF.
 - b. The agent further reports that the unit was removed from its location on Hammond Street in Lyerly, to Savannah for the 2012 tax year.
3. Based on satellite imagery, it appears:
 - a. The unit was ON the property for 2011
 - b. It was removed from the property prior to OCTOBER of 2012.
4. There is no record of this unit in State's title database (Serial Number: CHO00859).

Recommendation:

1. Adjust the value of this unit to -0- for tax years 2012 – 2017.
2. This unit was deleted from the county's tax records in AY2017 in the WinGAP system this date.

Reviewer: Roger F Jones**Motion to approve recommendation:****Motion:** Mr. Richter**Second:** Mr. Bohanon**Vote:** All that were present voted in favor

d. Property: 48--16-A ACC #001 a manufactured home
Tax Payer: CLARK ARNOLD A (Susan Knox as Agent)
Year: 2017

Contention: HOME IS NOT TAXABLE FOR 2017**Determination:**

1. Value in contention: \$ 500: set by BTA in 2013 as result of appeal.
2. Home in question: 1980 24x50 Guerdon
3. Agent reports that home was destroyed prior to 01/01/2017
4. Field visit of 02/06/2017 confirms home has been destroyed.

Recommendation:

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

Reviewer: Roger F Jones**Motion to approve recommendation:****Motion:** Mr. Richter**Second:** Mr. Bohanon**Vote:** All that were present voted in favor

e. Property: 24--50 ACC #8 a manufactured home
Tax Payer: COOK, JOAN E
Year: 2017

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

1. Value in question \$ 4,059
2. Home in question is a 10x37 1975 manufactured home of unknown make / model

3. Home was subject of a 2016 appeal. At that time it was determined that home had not been on this property since 2011.
 - a. On 03/02/2016 the Board of Assessors void any taxable amounts on this home from tax years 2016 back to 2011.
 - b. Error and Release forms were issued to the Tax Commissioner's Office 03/10/2016.
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. Home was deleted from the County tax records this date.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All that were present voted in favor

f. Property: 13--25 ACC #4 (a manufactured home)

Tax Payer: YARBROUGH, SHERRY

Year: 2016 - 2017

- Contentions:**
1. Excessive valuation based on damage to home
 2. Home does not belong to appellant

Determination:

1. Value under contention: \$ 6,537 (both tax years)
2. Home of record: a 1986 14x66 Flintstone; house-style siding, central heat and air.
3. Reported that home was originally damaged in 2005 (storm and wind damage)
4. Mrs. Scott Howard Austin reports that Mrs. Yarbrough does not own this home.
 - a. Reports home acquired by Austins (Mrs. Yarbrough is Mrs. Austin's mother)
 - b. Reports home traded in to Clayton Homes 2015 for home now currently located on parcel 13--26 (same street address as Flintstone)
5. All ownership information is currently hearsay.
 - a. No title for this home on record for this home in name of Yarbrough
 - b. No title for this home on record for this home in name of Yarbrough
 - c. Documentation has been requested from Mrs. Austin.
6. Field visit of 02/03/2017 confirms that home is currently in salvage condition.

Recommendation:

- 1) Set value of home at \$ 500 for 2016 & 2017.
- 2) Leave home in name of Yarbrough for 2016 & 2017.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: COVENANTS

DATE REC	MAP & PARCEL	NAME	TYPE
5/19/2016	34C-20	CORY GEORGE	NEW
12/8/2016	85-2D	KIRCHMEYER TERESA	RENEWAL
1/13/2017	24-50	COOK LARRY & SUSAN	NEW
1/17/2017	40-95	GURLEY JOSEPH P	NEW
1/20/2017	001-10	WALRAVEN HANSELL	CONTINUATION
1/20/2017	15-65T01	MORRIS MICHAEL F	RENEWAL
1/23/2017	15-38	THE HALL FAMILY TRUST	CONTINUATION
1/24/2017	53-30	KELLETT JASON MARCUS	NEW
1/26/2017	63-37	HEGWOOD LUTHER	NEW
1/26/2017	63-44	HEGWOOD LUTHER & JOYCE	NEW
1/26/2017	63-44-L21	HEGWOOD LUTHER & JOYCE	NEW
1/26/2017	49-24	CORBIN JERRY & BETTY	RENEWAL
1/26/2017	49-25	CORBIN JERRY & BETTY	RENEWAL
1/26/2017	28-8B	PLEDGER TC JR	NEW

Reviewer: Nancy Edgeman

Recommendation: approve covenants listed above

Motion to approve all Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

IX: INVOICES

a. Estimate from Crabtree flooring \$150.00 to replace carpet in Kenny's office

Request approval

Motion to approve estimate for flooring:

Motion: Mr. Bohanon

Second: Mr. Richer

Vote: 2 voted yes I abstained

Surdex licensing agreement for aerial photography Amount \$3,240.00.

BOA reviewed, approved, & signed – voted to approve in the meeting of February 1, 2017.

During the meeting the board requested that Mr. Jones be present when mobile home appeals are on the Agenda. The Board also instructed Mr. Jones not to set the value to zero or delete from the system until the Board has voted and made a decision.

Mr. Bohanon stated he was really pleased with the way the new office turned out.

Meeting Adjourned at 10:27 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

Board of Tax Assessors

Meeting of February 8, 2017