

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 1, 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 – **Absent (class)**

Meeting called to order at 9:00 am **Wanda Brown took minutes**

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 22, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

2. Next week

3. Job Duties

4. Mobile Home Meeting

Requesting BOA acknowledged and discussed 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 –

Hearings Scheduled – 2

Pending cases – 2

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

The Board acknowledged

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: 29—9 Acc # 1 a manufactured home
Tax Payer: NORTON, TAMMY JO Pamela Millican as Agent
Years 2011 - 2017

Contention: HOME NOT TAXABLE FOR THE DESIGNATED TAX YEARS.

Determination:

1. Values in contention:
 - a. 2017 to 2012 \$ 6,028
 - b. 2011 \$ 7,979
2. Home in question: 14x67 1984 Beachcomber – model unknown
3. Appellant's Agent reports the home was burned in 2011.
4. Satellite imagery seems to confirm that the home was removed from the property by the time the 2011 satellite image was taken.
 - a. Last date home can be confirmed on property is 2009 (photo in Appeal Folder)
 - b. Field inspection of 02/23/2017 confirms Home is not on property (photo in Appeal Folder)
 - c. A check with E-911 does NOT verify a fire at this location.

Recommendation:

1. Set value of home to -0- for tax years 2011 to 2017.
2. Delete this home from county tax rolls in AY2017 of the WinGAP system.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: 64--36 ACC # 2 a manufactured home
Tax Payer: MILLER, NORMA KATHRYN
Year: 2017

Contention: HOME NOT TAXABLE FOR 2017

Determination:

1. Value in contention \$ 2,957
2. Home of record: 1974 model Shangria 12x70 ID number 74700267
3. Home was subject of 2016 appeal:
 - a. On 04/20/2016 it was confirmed home was no longer on property.
 - b. On 04/27/2016 the BTA voided bills on this home for 2016 & 2015.
 - c. BTA also approved deletion of home from county tax rolls.
4. Due to computer system error, this home was bills again for 2017.

Recommendation:

1. Set value of home to -0- for the 2017 tax year.
2. Delete the home from the County tax rolls in AY2017 of the WinGAP appraisal system.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 47A--138 Acc #1 a manufactured home
Tax Payer: SPAIN, PHYLLIS JUNE
Year: 2016 & 2017

Contention: HOME TAXABLE IN WALKER COUNTY FOR THESE YEARS

Determination:

1. The value in contention \$ 24,691.
2. The home in question:
 - a. A 1996 27x64 Southern Energy: ID# DSL2AL25477A/B
 - b. OPTS consist of House-Style siding and roofing, and a permanent fireplace.
3. Appellant reports that home is no longer hers; was sold and moved to Walker County
 - a. DDS title report shows home transferred to Justin Anthony & Bridgett Danielle Shaw on 04/01/2015. Shaws have a Walker County address.
 - b. 2015 satellite image indicates that home was no longer on 47A—138.
 - c. Walker County website shows 2016 & 2017 prebill MH bills on this home.

Recommendation:

1. Set value of this home to -0- for tax years 2016 & 2017.
2. Delete home from county tax records in WinGAP AY2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: RETURNS

a. Map & Parcel: 55B-46
Owner Name: THOMAS ESTATE KAY MARIE
Tax Year: 2017

Owner's Contention: Filing a return value of \$5,100 for the 3.4 acres and \$1,901 for improvement for a total of \$7,001. The property owner is requesting a comparison to a neighboring property map/parcel 55-130-E as basis for the return.

Determination:

1. Conducted neighborhood study including the 55-130-E requested as comparison.
2. Conducted 2016 market comparison for under 5 acre tracts in the close market area of the subject.

Outcome:

3. The subject property is a 3.4 acre tract off Chandler Road and corners 4th Street. The subject is \$3,840 per acre for a total fair market value of \$13,059 according to tax records.
4. The neighborhood study indicates the subject at \$3,840 per acre falling below the comparisons lowest fair market value per acre of \$4,660.
 - a. The subject property land class indicates it facing Chandler Rd where the closest comparisons below 5 acres face 4th Street which is considered more a main road. This indicates the subject being accurate with variations in price per acre.
 - b. There is one property valued at \$3,600 for .72 acres that's \$5,000 per acre and has road frontage on Chandler and 4th like the subject. The subject falls approximately 1100 dollars less per acre than that property.

5. The subject owner inquired about the property cornering the back of her tract.
 - a. This property is 5.87 acres with a fair market value of \$12,084 that's \$2,058 per acre. This tract is not considered a like comparable. The land class for this property is in the above-5-acre category and not having road frontage and no road access puts it in a lower price per acre land class than the subject.
6. The market study indicates a median sales price per acre of \$4,967 and an average sales price per acre of \$6,350. The subject falls within range below the median.
 - a. The comparison study for sales just in the market area of the subject indicates the subject at \$3,841 per acre is below the median of \$5,245 and the average of \$7,303 per acre. In this comparison the subject is next to the lowest end of the range.

Recommendation: Leave the land total fair market value at \$13,059 and the improvement value at \$1,901 for a total fair market value of \$14,960 for tax year 2017.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Map & Parcel: 55B-47

Owner Name: HALE ESTATE, MARGARETE

Tax Year: 2017

Owner's Contention: Filing a return value of \$2250 for 1.5 acres. The property owner is requesting a comparison to a neighboring property map/parcel 55-130-E as basis for the return.

Determination:

1. Conducted neighborhood study including the 55-130-E requested as comparison.
2. Conducted 2016 market comparison for under 5 acre tracts and another study for under 5 acre tracts in the close market area of the subject.

Outcome:

3. The subject property is a 1.5 acre tract off 4th Street. The subject is \$4,983 per acre for a total fair market value of \$7,475 according to tax records.
4. The neighborhood study indicates the subject at \$4,983 per acre falling within range at the higher end.
5. The subject owner inquired about the property 55-130-E as a comparison.
 - a. This property is 5.87 acres with a fair market value of \$12,084 that's \$2,058 per acre. This tract is not considered a like comparable. The land class for this property is in the above-5-acre category and not having road frontage and no road access puts it in a lower price per acre land class than the subject.
6. The market study indicates a median sales price per acre of \$4,967 and an average sales price per acre of \$6,350. The subject falls within range just above the median and below average.
 - a. The comparison study for sales just in the market area of the subject indicates the subject at \$4,983 per acre is below the median of \$5,245 and the average of \$7,303 per acre.

Recommendation: Leave the total fair market value of the land at \$7,475 for tax year 2017.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: T16-10

Owner Name: THOMAS ESTATE, KAY MARIE

Tax Year: 2017

ON HOLD

Owner's Contention: This value needs to stay the same or go down not go up. No work has been done and so it's still deteriorating.

Determination:

1. The subject property is .40 acres with an improvement located on Moore Street, Trion.
2. The subject land is valued at \$7,938, the accessory value is \$2,594 and the house is sound valued at \$5,770 for a total fair market value of \$16,302.
3. According to tax records none of the values have increased from 2016 to 2017.
4. The house is occupied and sound valued at \$5 per sq. ft by the Board's decision dated 7/29/2015 and will not change unless its torn down or another BOA decision is made.
5. The land and accessories are not sound valued and are subject to change with the automatic updates in the database settings in the future.

Recommendation: Leave the total fair market value at \$16,302 for tax year 2017.

Reviewer: Wanda A. Brown

Motion to put on hold and re-evaluate with property being occupied:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Motion was made by Mr. Wilson to enter into executive session at 9:20 am for Office Manager's employee review, Seconded by Mr. Bohanon, All that were present voted in favor.

Motion was made by Mr. Richter, to exit executive session at 9:40 am, Seconded by Mr. Bohanon, All that were present voted in favor.

Meeting Adjourned at 9:40 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 for William M. Barker, Hugh T. Bohanon Sr., Gwyn W. Crabtree, Richard L. Richter, and Doug L. Wilson.

Chattooga County

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Meeting of March 1, 2017