

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of March 29, 2017

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**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

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Meeting called to order at 9:00 am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for March 15, 16, 17, & No Meeting due to lack of quorum on March 22, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA acknowledged receiving**

**b. Emails:**

1. Weekly Activity Summary
2. Field Rep Position
3. Meeting with Randy & Wanda
4. Proposition for you – need job

**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 –**

**Hearings Scheduled – 2**

**Pending cases – 2**

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

**BOA 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**

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

**BOA acknowledged**

**VI: MISC MOBILE HOMES:**

**a. Property:** S24--19-A (49 Hammond St, Summerville – Real Property)  
**Tax Payer:** PERKINS, TRACY L & BOBBY J  
**Year:** 2015

**Contention:** TAX APPRAISAL EXCEEDS TRUE FMV DUE TO FIRE DAMAGE

**Determination:**

1. Value in contention \$ 51,954
2. Property in question:
  - a. A single family residence listed at 3,304 SQFT of heated living area; composition hardboard siding; a shingled roof, and was listed with a central heat/air system.
  - b. Home was graded at 95 and given an 81% straight-line physical condition factor. The home was built in 1972.
3. The Perkins report that the home sustained fire damage in December of 2014 that was not reflected in the 2015 tax appraisal.
  - a. Sammy with E-911 confirms that the fire department was dispatched to this location for a structure fire on 12/11/2014.
  - b. Field appraisers confirmed burn damage during an initial field inspection of 12/05/2015, and a follow-up inspection on 02/07/2017.
4. Due to burn damage, an additional 40% functional obsolescence factor was added to the home for the 2016 tax year.
5. The Perkins is requesting that the 2016 tax appraisal be applied to the 2015 tax year.
6. No appeal or return is on file for this property for the 2015 tax year.

**Recommendation:**

It is recommended that the Perkin's request be granted and the FMV of the property be set at \$ 24,773 for the 2015 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**b. Property:** 72--34-1 Acc # 1 a manufactured home  
**Tax Payer:** MARTIN, CAROLYN  
**Year:** 2017

**Contention:** MH IS BILLED AS REAL ESTATE / SHOULD BE PREBILL MH

**Determination:**

1. The home in question is a 1976 12x61 Townline Special by Champion Homes.
  - a. This manufactured home has been on the county tax rolls since at least since tax year 1992. This is the archive limit of the computer system; the account may go back several years prior to that.
  - b. For that entire time, this home has been flagged as being on the real property digest.
2. For tax year 1997 a 28x56 Carriage by Brilliant Homes Ltd was move to this parcel, and placed on the tax digest. However, the homestead flag was not removed from the Champion.
3. This situation has continued to the 2017 tax year.
4. The Champion is still on the property, but it is vacant.

**Recommendation:**

For tax year 2017 remove the Champion manufactured home from the real property digest, and put it on the prebill mobile home digest.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: All that were present voted in favor**

**c. Property:** S37--C-11 Acc # 36 a manufactured home  
**Tax Payer:** SISK, JESSE N & JANINE H  
**Year:** 2016 & 2017

**Contention:** HOME NOT TAXABLE FOR THE YEARS CITED**Determination:**

1. Value in contention \$ 13,998
2. Home in question:
  - a. 1999 Southern Dream by Southern Energy Homes, 16x76
  - b. OPTS: House-style roofing, central heat & air, one 10x16 landing, and one 10x10 landing, and a bay window.
3. The Tax Commissioner's Office reports that this home was moved to Scottsboro, Al in 2015.
4. Drive-by inspection on 02/07 of this year confirms that home is no longer on parcel.
5. There is no 2016 aerial or satellite imagery available to confirm the home's situs for 2016.

**Recommendation:**

1. Accept assertion that home was removed during 2015.
2. Set value of home to - 0 - for 2016 & 2017.
3. Delete the home from the county tax rolls for 2018.

**Reviewer:** Roger F Jones**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****d. Appeal Waiver & Release**

Property Owner: Randy Broyles

Map &amp; Parcel: 19-3C-003

Tax Year: 2017

**Needs William Barker, Chairman's signature****VII: COVENANTS:****a. 2017 Covenants**

| DATE REC  | MAP & PARCEL | NAME  | TYPE    |
|-----------|--------------|---|---------|
| 2/1/2017  | 37-2         | COOPER JAMES DAVID JR                         | RENEWAL |
| 3/13/2017 | 53-16        | BROOKS ALAN & TERRY L                         | RENEWAL |
| 3/13/2017 | 24-46        | JENNINGS LUCY                                 | RENEWAL |
| 3/14/2017 | 74-19        | GORDON MARD & CONNIE<br>SEARELS RANDY, STACY, | NEW     |
| 3/14/2017 | 63-56        | TERESA  | NEW     |
| 3/15/2017 | 39-44A       | HOWARD LARRY & CONNIE                         | NEW     |
| 3/15/2017 | 63-44-L10    | HOWARD LARRY & CONNIE                         | NEW     |
| 3/15/2017 | 27-39        | FLOWERS TAMMY K                               | RENEWAL |
| 3/16/2017 | 44-14        | JAMES RAYMOND SR                              | NEW     |
| 3/16/2017 | 63-55        | BANDY BILL & CHERYL                           | RENEWAL |
| 3/17/2017 | 17-11        | HALL LYNN & BETH                              | RENEWAL |
| 3/17/2017 | 55-11-001    | THOMAS JOHN GARY                              | NEW     |
| 3/17/2017 | 55-11J       | THOMAS JACKIE C                               | NEW     |

|           |               |                 |         |
|-----------|---------------|-----------------|---------|
| 3/20/2017 | 59-2          | MAPLES WILL JR  | RENEWAL |
| 3/20/2017 | 49-96         | MAPLES WILL JR  | RENEWAL |
| 3/20/2017 | 16-7          | COOPER RILEY    | RENEWAL |
| 3/20/2017 | 12-2a & 12-2B | MOSELEY PHILLIP | RENEWAL |

**Requesting approval for Covenants listed above**

**Reviewer: Nancy Edgeman**

**Motion to approve all Covenants listed above:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**VIII: APPEALS**

**a. Owner: Georgia Power Public Utility**

**Tax Year: 2017**

**Owner's Contention:** Georgia Power is appealing the equalized ratio set by the Board of Assessors on November 30, 2016. Their appeal is based on equity due to the changing of the equalization ratio proposed by the Georgia Department of Revenue.

**Determination:** The 2015 sales study showed that houses 95 grade and above was under valued. The Board of Assessors raised values due to this fact for the 2016 tax year by 12%. The equalized ratio was based on the Department of revenues 2015 Sales study with in house corrected values that property owners were taxed on.

**Recommendation:** I recommend leaving the ratio at 36.95% based on the criteria used by the Department of Revenue Sales study and values set by the Board of Assessors on November 30, 2016.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**IX: INVOICES**

**a. Parker Fibernet LLC – Date 3-18-2017 Amount \$512.50 Server Hosting & Link**

**BOA reviewed, approved, & signed**

**Nancy Edgeman reminded the Board that Bryn Hutchins will start the job of Field Appraiser on Monday, April 3, 2017.**

**Meeting Adjourned at 9:43 am**

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

**Chattooga County**

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