

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 8, 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 8:59 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 1, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Activity Summary
2. Budget Expenditures Report
3. Resumes

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

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: 4

Total appeals reviewed Board: 2

Pending appeals: 2

Closed: 0 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: S15--9 Acc # 1 a manufactured home
Tax Payer: FLOOD, SHEILA
Year: 2009 to 2017

Contention: HOME NOT TAXABLE FOR THE INDICATED TAX YEARS

Determination:

1. Value in contention \$ 500.
2. Home in question is a 12x50 1971 mobile home by Cedarbrook Industries.
3. Property was visited 03/02/2017: home is not on property
4. Due to poor resolution and heavy tree cover, aerial / satellite imagery is not much help in determining when home was removed.
5. The only aerial image that seems to show this home was taken in 1993

Recommendation:

1. Set the value of this home to -0- for tax years 2009 to 2017
2. Delete this home from the county tax records in AY2017 of the WinGAP system.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 41--85 Acc#2 a manufactured home
Tax Payer: HUNNICUT, WANDA F
Year: 2016 - 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

Determination:

1. Value in contention \$ 22,667.
2. Home of record is a 2000 model Jaguar, 28x68, by General MFG Homes, Inc.
3. Home was subject of a 2015 appeal
 - a. Home was determined to have been removed from the parcel (repossessed) prior to 01/01/2015.
 - b. BTA voided the 2015 valuation of this home and it deleted from the tax rolls.
 - c. That is re-entered the tax rolls for 2016 and 2017 is an error.

Recommendation:

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

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 68-100-T08 Acc # 2 a manufactured home
Tax Payer: BURDICK, BOB
Year: 2015 to 2017

Contention: HOME IS NOT TAXABLE FOR THE INDICATED YEARS

Determination:

1. Value in contention: \$ 11,573

2. Home in question is a 1997 16x76 Bay Breeze by Brilliant Homes LTD.
3. Home was appealed in 2014
 - a. Home could not be located
 - b. Only indication of home was a 1993 aerial photograph.
 - c. On 11/19/2014 BTA voided values for 2014 back to 2007.
4. Home was supposed to have been deleted from county tax rolls

Recommendation:

1. Set value of home to -0- for tax years 2015 to 2017.
2. Delete home from county tax rolls in AY2017 of the WinGAP program

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in faovr

d. Property: 22-9-TR-12 Acc# 1 a manufactured home

Tax Payer: NIX, HAROLD GENE

Year: 2012 to 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

Determination:

1. Value in contention: \$ 500
2. Home of record: 1968 12x44 Shelby
3. 2015 appeal filed by mail on 02/10/2015.
 - a. Property was visited in March or April of 2015 – home was not in evidence
 - b. Appeal was not processed
4. Review of satellite imagery does not produce a clear conclusion as to where home was located on property, or when it was removed.
 - a. Poor resolution in older aerial / satellite images
 - b. Heavy tree cover

Recommendation:

1. Set value of this home to -0- for tax years 2012 to 2017
2. Delete home from county tax rolls for 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted on favor

e. Property: 37--145 Acc #001 a manufactured home

Tax Payer: WATERS, STEVEN SHANE

Year: 2015 to 2017

Contention: HOME IS NOT TAXABLE TO APPELLANT FOR THE INDICATED TAX YEARS

Determination:

1. Value under contention: \$ 3,768
2. Home of record: 12x40 1994 (estimated) manufactured home of unknown make / model.
3. When this home was first picked up for 2015, it was thought to be a replacement for the 1993 24x58 home originally on this property.
 - a. This home was the subject of a 2014 appeal by Mr. Waters (represented by Alvin Sentell.)
 - b. On 02/04/2014 the BTA voided the value of the double wide for 2014 back to 2011.

- c. The Unknown-12 wide was picked up during a field inspection to confirm the double-wide was gone.
4. On 02/22/2017, by phone, Mr. ALAN Sentell reported that HE had moved the home to this property and was the owner and occupant thereof.

Recommendation:

1. Correct the outstanding bills to show Mr. Alan Sentell as owner.
2. Transfer ownership of home to Mr. Alan Sentell in county tax records.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Appeal Waiver and Release

Jonathan Scoggins C/O Brenda Peek as agent
Map & Parcel – 40-89E-003

Mr. Barker, Chairman signed

VII: RETURNS

a. Map & Parcel: T16-10

Owner Name: THOMAS ESTATE, KAY MARIE

Tax Year: 2017

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 it's 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.

Update from Board's instructions in meeting March 1, 2017 to put on hold and re-evaluate.

1. The property was appealed in 2015 and the BOA decision dated July 29, 2015 set the value at \$5 per sq. ft value due to poor condition according to records.
2. The property transferred in 2016 resulting in a sale tag in the system and was visited October 31, 2016 for the tag and as part of county revaluation. Due to no repairs, no work done and the sound value in place, no changes were made.
3. Return filed for 2017 follow up:
 - a. Back in December of 2014, the Board of Assessors adopted a policy to assign a \$5 per sq. ft value as sound value and salvage value intended for properties not livable.
 - b. The standard procedure was to apply the lowest minimal livable 40 physical when the home is occupied and according to records there are a few exceptions.
 - c. One comparable set below a 40 physical at approximately \$9.05 per sq. ft valued at approximately \$18,000 for 1991 sq. ft and has no electricity in the front of the house and no usable plumbing in the kitchen and half plumbing in bathroom.
 - d. Two other known properties outside this procedure have no electricity or use of plumbing, one of which has a tarp as a roof and is now unoccupied.
4. According to field work guideline comparisons, the standard procedure is to apply physicals 40 to 50 on improvements based on exterior inspections of poor condition similar to the subject.

- 5. Interior photos and exterior inspection on March 2, 2017 indicates the following:
 - a. The subject condition compares to houses with a 40 to 50 physical excluding a sewage problem and the poor conditions inside.
 - b. There is rotting under the siding indicating no barrier between the wood and the siding. The siding is pulling apart in some areas and there is fascia damage and windows sills rotting.
 - c. According to the property owner, electrical is out of use in 2 rooms of the house that are closed off.
 - d. There is rotting in floors, walls and ceiling and it all needs to be gutted.
 - e. The open sewage is coming out onto the ground.
 - f. The land value at \$7,938 is in line with neighboring properties.
 - g. There is a garage valued at \$2,023 currently on record as an average garage with a grade of 60 and 45 physical. According to research the garage should be a low cost garage.
 - h. The carport is valued at \$571 and a 40 grade/45 physical for a total accessory value of \$2,594.

Recommendation:

- 1. Suggest removing sound value in accordance with the Board’s policy pertaining to \$5 per sq. ft while also maintaining uniformity by applying the same physical below 40 as the comparable property adjusted to approximately \$9.05 per sq ft.
 - a. This will result in the house increasing from \$5,770 to approximately \$10,445, leave the land at \$7,938, and change garage to low cost decreasing value from \$2,023 to \$1,214 and leave carport at \$571 for a total fair market value of \$20,168 for tax year 2017. (Values are approximate and may vary slightly due to new database transition)

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: INVOICES

- a. Schneider (qpublic) Invoice #INV-0632 date 4/16/2017 Amount \$617.50
- b. Whites Alignment & Tire – Work Order # W-363369 Amount \$89.25
- c. Chattooga Printing, Inc. Date 3/6/2017 Amount \$188.00
- d. SouthData – Date 3/2/2017 Amount \$640.53


BOA reviewed, approved, & signed

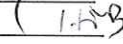
Nancy Edgeman reminded the Board of the Mobile Home meeting for March 15, 2017 @ 10:00am.

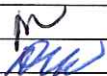
The Board agreed they will meet on Friday, March 10th @ 9:00 am to discuss resumes for the Field Appraiser position and possibly set up interviews.

Meeting Adjourned at 9:52 am

William M. Barker, Chairman
 Hugh T. Bohanon Sr.
 Gwyn W. Crabtree
 Richard L. Richter
 Doug L. Wilson







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