

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 12, 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 (Continuing Education)**

Meeting called to order at 9:02 am

Minutes were taken by Wanda due to the absence of Nancy Edgeman.

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 5, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

BOA acknowledge 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 – 2

Hearings Scheduled – 0

Pending cases – 0

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.

We are processing all Returns, Covenants, and Exemption applications received and once complete the office will begin working towards getting ready for Assessment notices.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 5

Total appeals reviewed Board: 2

Pending appeals: 3

Closed: 2

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

BOA acknowledged

VI: MOBILE HOME APPEALS:

a. Property: 63C--10 Acc #7 a manufactured home
Tax Payer: COOPER, BRENDA WALLIN
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE

Determination:

1. Value in contention: \$ 6,912
2. Home in question is a 1969 model Auburn Classic by Commodore
 - a. Listed as 12x60 class 6 (very high quality) at 20% physical condition
 - b. OPTS are listed as house-style roof, central H/A system, and 3 metal awnings.
 - c. Floor value of home = \$ 4,608 OPTS contributed an additional \$ 2,304.
3. The Appellant is returning the home at a total value of \$ 3,000
4. Field inspection of 03/27/2017 noted no significant deterioration or damage.
 - a. An examination of photos taken 05/03/2007 noted no significant difference in the exterior condition of this home.
 - b. In particular the Appellant thought that the ramada style roof added to the home years ago had significantly damaged the roof and wall structure of the home.
 - c. The home is occupied, and according to the tenants (03/27/2017) there is no problem with leakage or the interior walls.
 - d. However it was noted that the actual length of the home was 56 ft instead of 60.
5. NADA range of values
 - a. House style roof and roofing contributes an additional \$ 396, while a 3 ton central H/A system (Gas) contributes an additional \$ 1,788.
 - b. Floor value of the home in "average" condition = $\$ 4,302 + 396 + 1788 = \$ 6,486$
 - c. Floor value of the home in "fair" condition = $\$ 3,528 + 396 + 1788 = \$ 5,712$
 - d. Floor value of the home in "poor" condition = $\$ 3,011 + 396 + 1788 = \$ 5,197$
6. In this appraiser's opinion the home is over-graded at a "6", class "9" is the standard class of this type of home per the GSI system.

Recommendation:

1. Correct the length of the home to 56 feet, and correct the grade of the home to "9" (standard).
2. The correction in class will add an additional 6% of depreciation to the home.
3. The awnings have no contributory value to the home and their total value (\$ 24) should be removed from the appraisal.
4. This results in a floor value of \$ 2,365 with OPTS (roof and central H/A) contributing an additional \$2,280 in value for a total FMV of \$ 4,645, which is the value recommended for the 2017 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor.

b. Property: 63C--10 Acc #6 a manufactured home
Tax Payer: COOPER, BRENDA WALLIN
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE

Determination:

1. Value in contention: \$ 5,318
2. Home in question is listed as a 1974 model Star by Bendix
 - a. Listed as 12x67 class 8 (above average) at 16% physical condition

- b. The only OPTS are listed are a central H/A system.
- c. Floor value of home = \$ 3,345 H/A system contributed an additional \$ 1,920.
- 3. The Appellant is returning the home at a total value of \$ 2,000
- 4. Field inspection of 03/27/2017 noted minor cosmetic damage to the home.
 - d. An examination of photos taken 05/03/2007 noted no significant difference in the exterior condition of this home.
 - e. The tongue is rusted mostly in two – but this would not affect the sale of the unit in place.
 - f. The home is occupied, and according to the tenant the only indication of leakage or damage is around the front window.
- 5. However it was noted that home has a HUD label which indicates its *earliest* year of manufacture would be 1976 instead of 1974.
- 6. NADA indicates that a 1976 Star by Bendix built in 1976 could expect to sell for about \$ 2,660.
 - g. Floor value would be \$ 1,940
 - h. The central air system would contribute about \$ 720 in value.
- 7. In this appraiser's opinion the home is over-graded at a "8", class "9" is the standard class of this type of home per the GSI system.

Recommendation:

1. Correct the year of manufacture to 1976.
2. It is recommended that the NADA "fair condition" value of \$ 2,660 be applied for 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor.

c. Property: S34--35 Acc #1 a manufactured home

Tax Payer: GENTRY, KATHY

Year: 2017

Contention: HOME WAS SOLD TO MIKE MONEY IN 2015

Determination:

Appeal was withdrawn after new owner recorded title and paid back taxes

Recommendation:

No action needed.

Reviewer: Roger F Jones

BOA signed and acknowledged.

d. Property: 72--34-33 Acc # 2 a manufactured home

Tax Payer: TUCKER JACLYN KACEE ANN

Year: 2015 to 2017

Contention: HOME IS NOT TAXABLE FOR YEARS INDICATED

Determination:

1. Value in question: \$ 3,582
2. Home in question is a 1985 model Phenix by Walton Homes.
 - a. Home is listed as a grade 9 (average grade or a single-wide), fully depreciated to 16% physical condition.
 - b. Dimensions listed as 14x66
 - c. OPTS listed as house-style roofing and a bay window.
3. Appellant reports home torn down in 2013.
4. Field inspection of 02/22/2017 confirms that home is no longer on this property.

- Satellite imagery last indicates the home on the property in 2014.

Recommendation:

- Set the value of this home to – 0 – for the 2015 through 2017 tax years
- Deleted home from the county tax records for 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor.

e. Property: 63A--25 Acc # 1 a manufactured home

Tax Payer: BALL SUSAN

Year: 2017

Contention: REQUESTING MH TO BE USED AS DWELLING FOR HOMESTEAD EXEMPTION.

Determination:

- Home has been on the prebill digest since 2014.
 - A 2008 year model
 - Listed at 15x76
 - Kabco Builders Inc model JB-602
- Real property has been in Ms Ball's name since 2010.
- Real property was granted a \$ 2,000 homestead exemption beginning with tax year 2014.
 - 1,200 SQFT house on property.
 - Listed at 58% physical condition.
 - It appears that Ms. Ball has occupied the MH as her primary residence since 2014.
- Ms. Ball is requesting that the Kabco manufactured home be listed as the primary dwelling for homestead exemption purposes on her real property, and that it be removed from the prebill digest for tax year 2017.

Recommendation:

It is recommended that Ms. Ball's request be approved.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor.

f. Property: B01A—5 Acc #1 a mobile home

Tax Payer: ASHWORTH RAYBURN L

Years: 2012 to 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

Determination:

- Value in contention \$ 2,074
- Home in question : a 1972 American by DMH – no OPTS
- Appellant's report home destroyed in storm, scrapped and removed from property in 1996 (approximately).
- Home has been on prebill digest since 1992.
- There are no photos of this home.
- There are no aerial photos or satellite images that show this mobile home on this parcel.

7. Drive-by inspection of 04/03/2017 saw no indications of this mobile home.

Recommendation:

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

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor.

g. Property: 39D--17 Acc # 1 a manufactured home

Tax Payer: MILLICAN, HUGH L

Year: 2017

Contention: HOME IS NOT TAXABLE FOR YEAR INDICATED

Determination:

1. Value in contention \$ 9,880.
2. Home in question: a 1996 year model Destiny by Destiny Home Builders
 - a. Home is listed as a 14x66
 - b. Home is graded as a class 8 (above average) home depreciated to 32% physical condition.
 - c. OPTS include house-style roofing, central H/A, a 10x20 open porch and a 4x6 landing.
3. The appellant reports that the home was sold in the spring of 2016 and moved to Alabama.
4. Satellite image taken August 2016 indicates home had been removed as of that time.
5. Field visit of 03/13/2017 confirms home is no longer on this parcel

Recommendation:

1. Set value of home to -0- for tax year 2017.
2. Delete home from county tax rolls 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: COVENANTS

a. 2017 Covenants

| MAP & PARCEL | NAME | TYPE |
|--------------|---|--------------|
| 78-8BBB | WHITLOCK BRIAN & DINA GAIL | NEW |
| 31-17 | CLEVELAND PAULA | NEW |
| 73-56C | LOWRY CHARLES & WANDA | CONTINUATION |
| 40-123A | ESPY JAMES THOMAS B | NEW |
| 53-19C | WADDELL STEVE | RENEWAL |
| 51-25A | WADDELL STEVE | NEW |
| 48-22 | ALLMOND DEWAYNE & RUBY | NEW |
| 38-59 | JARRETT RYAN DEJUAN | NEW |
| 38-5 | JARRETT RYAN DEJUAN | RENEWAL |
| 65-46 | HYADUCK DOROTHY | RENEWAL |
| 25-49 | NELSON JACK | RENEWAL |
| 4-105 | QUIMLIVAN JOHN & PAIGE | NEW |
| 38-6 | JARRETT JASON, LAUREN, CHARLES & JIMMIE | NEW |
| 46-33 | PARKER CECIL WAYNE & CHARLOTTE | RENEWAL |

Requesting approval for Covenants listed above.

Reviewer: Nancy Edgeman

Motion to approve all Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor.

VIII: REFUND

a. Map & Parcel: 19-26-C

Owner Name: Jason Winters

Tax Year: 2016

Appraiser notes: Owner requested an inquiry be made into the reason his tax bill was not reduced for tax year 2016.

Owner's Contention: Sale price should have been fair market value for 2016 tax year.

Owner's Value Assertion: \$37,463

Determination: Research indicates parcel was incorrectly valued for tax year 2016. Owner was taxed on fair market value of \$97,470 for 2016 and should have been taxed on sales price of \$37,463. The tax bill for 2016 indicates a fair market value of \$97,470. The sales price of \$37,463 is indicated in the deed recorded in Book 638 Pg 107-110.

Recommendations: I recommend forwarding an error and release to the tax commissioner for bill number 14139 showing the taxable value as \$37,463. This correction will result in an approximate refund of \$613.80.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor.

IX: TAVT APPEAL

a. Owner: Daniel Scott Lewis

Vehicle: 2004 CHEVROLET TAHOE LS 4X4

Tax Year: 2017

Owner's Contention: Needs new alternator, new tires, 4wd switch, new paint, & new carper.

Owners asserted value: \$2,800

Determination:

1. The mileage at date of inspection was 216,979
2. The vehicle is in poor condition.
3. The State value is \$5,200.
4. The NADA shows clean retail as \$7,850, clean trade in as \$5,250, average trade in \$4,325, Rough trade in as \$3,225.
5. Kelley Blue Book shows fair market range as \$4,922 - \$6,913. (KBB does not price poor condition)
6. Similar sales shows prices range from \$5,500 to \$6,995.

Recommendations: With consideration to some of the repairs needed and due to the condition of the vehicle, I recommend using NADA's rough trade in value of \$3,225.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor.

Mr. Wilson asked about error and release and if we process the form and send it to the Tax commissioners office.

Mr. Bohanon discussed and inquired about if an Appraiser III without a Chief Appraiser title can sign off on 2017 digest. He instructed Wanda Brown to contact the Department of Revenue for guidance with this issue.

Meeting Adjourned at 9:46 am






William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

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Chattooga County

Board of Tax Assessors

Meeting of April 12, 2017

Handwritten date: 4/19/2017