

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 5, 2017

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

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 29, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary
2. Invalid Sales list

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

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

Deadline for taking applications for exemptions, Covenants, & returns ended April 3, 2017 due to April 1, 2017 falling on Saturday. We are processing the applications received.

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: 59--19 Acc # 1 a manufactured home
Tax Payer: HAMMONDS, JAMES Kenneth Flood as Agent
Year: 2017

ON HOLD

Contention: Tax Appraisal exceeds true Fair Market Value

Determination:

1. Value in contention: \$ 4,838
2. Home in question: a 1993 model Westfield by Fleetwood, ID # GAFLP07A27604W2
 - a. Home measures 14x76
 - b. OPTS consist of house-style siding and a 16x12 deck with rail
 - c. The home appraised as class 10 (below average class) at a physical condition factor of 24%.
 - d. As of this date, home is titled in the name of James Hammonds
3. Kenneth Flood acquired the real estate in 2012 tax sale (DB 597 PG 368).
 - a. Mr. Flood states he had acquired ownership of the mobile home in that sale.
 - b. The recorded transaction price was \$ 3,000. Mr. Flood states that this value was to include the value of the mobile home.
4. Mr. Flood has returned a value of \$ 1,000 for this home.
5. NADA (MAR-APR 2017 EDITION) gives a floor value of this home (standard quality and FAIR condition) of approximately \$ 9,340. The same home in POOR condition returns a floor value of approximately \$ 7,980. The current WinGAP appraisal (average quality at 21% physical condition) returns a value of approximately \$ 4,600.
6. A field appraisal (including interior review) was performed 01/31/2017. The home appears to be structurally intact.
 - a. At the time of the inspection, it appeared that some repair / remodeling work had been done.
 - b. The rear glass sliding door broken along with several windows.
 - c. The major appliances have been removed and will need to be replaced.
 - d. At least one storm window needs to be replaced.
7. Home has delinquent bills back to 2013.

Recommendation:

1. It is recommended that this account be maintained in the title-holder's name, care of Mr. Kenneth Flood at his mailing address.
2. It is recommended that Mr. Flood's return of \$ 1,000 be accepted for tax years 2013 to 2014.
3. However, given the repairs / remodeling apparently done, it recommended that the tax appraisals for 2015 through 2017 be adjusted to \$ 2,500.

Reviewer: Roger F Jones

Motion to hold item due to no authorization to file an appeal:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: S26--50 Acc #1 a manufactured home

Tax Payer: ROSE MARY NIXON KENNETH FLOOD as AGENT
Year: 2017

ON HOLD

Contention: Tax Appraisal exceeds fair market value

Determination:

1. Value in contention: \$ 5,755
2. Home in question: a 1981 14x68 manufactured home by River Oaks Homes
 - a. Home was graded as an "8" (higher than average quality) and at 16% physical condition. Floor value of home is \$ 3,960

- b. OPTS are listed as a 10x8 screened porch, a 5x5 landing, central H/A, and a bay window. OPTs contribute an additional \$ 1,795 to the home.
- 3. Appellant's estimation of value is based on the real estate purchase price of \$ 1,500.
 - a. Mr. Kenneth Flood acquired the real estate via DB 665 PG 696.
 - b. The actual transaction took place in 2015; however the deed was not recorded until 03/14/2017.
 - c. The PT-61 on this transaction lists the considerations as \$ 1,500.
 - d. It is Mr. Flood understands that he acquired the home with the real estate, and that the home was therefore included in the \$ 1,500 purchase price.
- 4. As of 03/23/2017 the home remains titled in the name of Rose Mary Nixon.
- 5. NADA 2017 MARCH/APRIL edition appraises a 1981 14x68 River Oaks, standard quality, POOR condition at a floor value of approximately \$ 2,490. The same home in FAIR condition appraises at approximately \$ 3,140.
- 6. A field inspection conducted 01/31/2017 seems to indicate that the home is in FAIR condition.
 - a. There is no major structural damage to the exterior or interior of the home.
 - b. However, the stove/oven, the refrigerator, and the hot water heater are all missing and will have to be replaced. These items are included in the NADA base value estimate.
 - c. Some door facings will need repair and a substantial portion of the vinyl floor covering will need replacing.
 - d. It is not known if the furnace and air conditioner are functional
 - e. The 5x5 landing and the 10x9 screen porch are in extremely poor condition, and in this appraiser's opinion have no contributory value to the home.

Recommendation:

- 1. It is recommended that the mobile account be maintained in the name of Rose Mary Nixon, and that the mailing address be corrected to "c/o Kenneth Flood" at Mr. Flood's mailing address.
- 2. It is recommended that the Board of Tax Assessors accept Mr. Flood's return value of \$ 1,500 for this home for the 2017 tax year.
- 3. This home has outstanding bills back to tax year 2009. However there is no evidence or documentation that the items mentioned above were missing prior to Mr. Flood's acquisition of the real property. It is recommended that the \$ 1,500 value be applied to tax years 2016 and 2015, but to leave the remaining delinquencies unchanged unless additional evidence or documentation is presented.

Reviewer: Roger F Jones

Motion to hold item due to no authorization to file an appeal:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 55B--6 Acc #1 A Fifth-Wheel recreational vehicle

Tax Payer: Smith, Doyle E & Nelda

Year: 2017

Contention: TAX APPRAISAL EXCEEDS FAIR MARKET VALUE

Determination:

- 1. Value in contention: \$ 7,900.
- 2. The property in question is a 2003 Cedar Creek by Forest River
 - a. Property measures 8x32
 - b. Value was sound valued at \$ 7,900 per Georgia Registration and Title System (GRATIS).
- 3. The Appellant has returned the value of the property at \$ 4,000 for 2017.
- 4. For 2017:
 - a. GRATIS reports a value of \$ 7,4,75
 - b. NADA RV guide cites a value between \$ 7,950 and \$ 9,600.

5. A field inspection on 03/27/2017 discovered no significant exterior deterioration or depreciation. An interior inspection was not possible.
6. The Appellant reports that the major appliances in the home do not work and must be replaced.
 - a. Refrigerator can run from \$500 to \$ 1,100 (new) depending on size.
 - b. Range tops can run from \$ 100 to \$ 500 (new) depending
 - c. Replacement tires will be over \$ 100 each
 - d. If other major features need replacement / repair, total cost could be in the range of \$ 2,000 to \$ 3,000.

Recommendation:

It is recommended that the Board of Assessors accept the appellant's return value of \$ 4,000.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor.

d. Property: 49--88-A Acc #5 a manufactured home

Tax Payer: PUTTERE, FREDERICK WAYNE & FUSON, LINDA C

Year: 2017

Contention: Tax appraisal exceeds fair market value

Determination:

1. Value in contention \$ 9,281
2. Home in question is a 1995 model Pioneer by Pioneer Housing Systems Inc
 - a. Manufacturer's ID number is PH0306ga6030
 - b. Home was appraised as a class 8 (better than average) home at 31% physical condition.
 - c. OPTS listed to home are 8x8 landing, a 16x21 deck, house style siding, and a central H/A system.
 - d. 2017 floor value of the home was \$ 7,673 with the OPTs contributing an additional \$ 1,608 to the home's appraised value.
3. The appellant's have returned the home at \$ 8,100. They report the following deficiencies:
 - a. The floor of the home is unsafe; structural reinforcing of the floor is needed.
 - b. The kitchen roof leaks over the stove.
 - c. The home needs new roofing / roof repair.
 - d. A leak along the rear walk near the back door has resulted in damage to the floor in that area and to the wall around the door.
4. The home was given an exterior inspection on 02/06/2017. An interior inspection followed on 02/20/2017.
 - a. The exterior and interior walls appear structurally sound.
 - b. No evident water stains on ceilings or wall were observed.
 - c. The floor and wall around the rear door has greatly deteriorated.
 - d. The floor throughout the home appeared to be in very weak condition.
 - e. The front (8x8) and rear (9x9) do not appear to have any contributory value to this home.
 - f. The home is listed with "house-style" roofing. The roof is a gable construction with approximately 3 1/2/12 pitch. The roofing is standard metal with minimal eaves. This appears to be standard roofing on this model of home.
5. The NADA (mar-apr 2017 edition appraises the floor value of a 1995 14x68 Pioneer:
 - a. In AVERAGE condition at \$ 7,760
 - b. In FAIR condition at \$ 5,980
 - c. In POOR condition at \$ 4,730

Recommendation:

1. Apply the NADA "poor" condition base value of \$ 4,730 to this home for the 2017 tax year.

2. Per the NADA accessories schedule, a 3 ton central AC unit 5 years or older, will contribute an additional \$780 to the home's value.
3. Per the county's accessory schedules, the 16x21 deck, 90 grade at 90% physical, will contribute approximately \$ 800 to the home's value
4. It is therefore recommended that the value of the home be set at \$ 6,310 for the 2017 tax year. (4730 + 780 + 800).

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor.

VII: COVENANTS

a. 2017 Covenants

MAP & PARCEL	NAME	TYPE
30-45	CHRISTENBERRY JOHN	RENEWAL
74-28	SCOTT WALTER & MARY SUE	RENEWAL
67-66A	SCOTT WALTER & MARY SUE	RENEWAL
0010-12	HAWKINS ELSIE ECHOLS	NEW
18-31	HAWKINS ELSIE ECHOLS	RENEWAL
	CARGLE CARLTON &	
74-54	GUMELDA	RENEWAL
77-5	SCOGGINS MICHAEL D	RENEWAL
	NOUR GEORGE &	
53-31A	MARGARET	RENEWAL
83-21A	WHITLOCK WILLIAM TYLER	NEW
81-6	LINDSEY VANESSA GUICE	RENEWAL
	NOVAC RICHARD &	
16-25A-TR3A	VIRGINIA	NEW
50-102A	MAPLES WILL JR	RENEWAL
49-96-1 & 49-		
96-1A	MAPLES WILL JR	RENEWAL
85-8	MILLER REBECCA	RENEWAL
37-67-21	YOUNG VALERIE MOO	CONTINUATION
90-8 & 90-3	MCGEE ELIZABETH B	NEW
31-3	ELROD MICHAEL DAVID	RENEWAL
	CARTER TIMOTHY &	
29-50	DARLENE	CONTINUATION
	PRUITT HERSHELL &	
3-39 & 3-51	SANDRA	NEW
35-18	SMITH DALE	NEW
	HOGG ROBERT & PHYLLIS	
0009-11	ESTATE	RENEWAL

Requesting approval for Covenants listed above.

Reviewer: Nancy Edgeman

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor.

VIII: RETURNS**a. Map & Parcel: 55B-46****Owner Name: Thomas Estate, Kay Marie****Tax Year: 2017****Owner's Contention:** Requesting amended return

A property visit was requested prior to filing returns due to the neighborhood houses left falling in or foreclosed on, the issue of the properties being in an undesirable area and to inspect the adjoining property with a gully or washed out area down the middle of the property making it difficult to build on.

Determination:

1. 55B-46 3.4 acres at \$3,840 per acre located on Chandler Rd and Welcome Hill Rd, Trion; was visited in 2016 (photos on file) and no changes made due to the Board's decision on a 2015 appeal.

- a. According to prior tax records, the standard procedure for processing returns for land does not require a visit as long as there are current photos and documentation of recent visits unless requested by the property owner.
- b. In this case the property owner had verbally made the request for a visit a couple months prior to the return being processed; the return form indicated a neighbor comparison as basis for the return and just the standard procedure was followed.

2. To follow up on the property owner's request to re-visit the property in 2017, the following was determined:

- c. The property was visited and updated photos added to tax records on March 27, 2017.
- d. A soil survey study, topo and soil map was researched to verify any significant differences if any for the subject and surrounding areas.

• Soil type ShE and WaA make up majority of the tract and neighboring tracts and is described in short version as follows:

ShE – This steep soil occupies ridge tops and long side slopes. Steep shack soil has a severe erosion hazard if it is used for cultivated crops. Most of this soil is used for hardwood trees. A few areas have been cleared and used for cultivated crops and pasture. Most cleared areas have reverted to pine trees and mixed hardwood. This soil is well suited to woodland. The limitations for most nonfarm uses are severe. WaA—this nearly level soil occupies low stream terraces, toe slopes and narrow drainage ways. This soil is subject to flooding in a few places. Limitations are severe for most nonfarm uses.

- e. The soil types indicate erosion issues and what the best use is for these soils, however; this does not indicate the subject value per acre out of line with the market area study or neighboring comparisons
- f. There were no visible signs of erosion to the property when visited.

3. The previous small acre tract market analysis was reviewed verifying the subject property to be adjusted accordingly. (See history of reviews available with file)

- g. Procedures were followed and uniformity maintained in accordance with O.C.G.A. § 48-5-299(C)4 and the appraiser's procedure manual rules and regulations 560-11-10.
- h. It would be outside the standard procedure to decrease value for one tract and not the entire neighborhood without the on-site inspection visibly supports factors that substantially affect the current fair market value in accordance with (APR)560-11-10.

Recommendation:

1. Suggesting no amendment to the previous recommendation for property map/parcel 55B-46 in Board minutes dated 3/22/2017 for a total fair market value of \$14,960.

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: Thomas Estate, Kay Marie****Tax Year: 2017****Owner's Contention:** Requesting amended return

A property visit was requested prior to filing returns due to the neighborhood houses left falling in or foreclosed on, the issue of the properties being in an undesirable area and to inspect the adjoining property with a gully or washed out area down the middle of the property making it difficult to build on.

Determination:

1. The subject map/parcel 55B-47, 1.5 acres at \$4,983 per acre located on Welcome Hill Road in Trion adjoins map/parcel 55B-46 and the same procedure was followed for both properties conducting neighborhood and market studies. (The property owner had verbally made the request for a visit a couple months prior to the return being processed; the return form indicated a neighborhood comparison as basis for the return – the standard procedure was followed.
2. To follow up on the property owner's request to re-visit the property in 2017, the following was determined:
 - a. The property was visited and updated photos added to tax records on March 27, 2017.
 - b. A soil survey study, topo and soil map was researched to verify any significant differences if any for the subject and surrounding areas.
 - c. There are visible signs of water run-off coming down the back of this property from the Chandler Road property.
 - i. There is a drainage ditch coming all the way down the hill right to the old home site as indicated in recent photos taken March 27, 2017.
 - ii. There is visible evidence of the fallen trees and plant life affected by water flow and erosion from the top of the hill down to the old home site.
 - iii. The property may be buildable with site work or maybe diverting the angle of the water flow would help.
 - iv. The subject was compared to surrounding properties with downhill slopes and similar soil and topography and is uniform in value per acre, land class and market area class. (Records researched available for Board's review supporting other claims of water damage in neighboring improvements)
 - d. The issue of foreclosures and houses left to deteriorate and fall in would need to be addressed in accordance of recent market analysis which is not available for this neighborhood specifically but a market area study was completed.
 - i. The subject property 55B-47 was found to be in line with recent *market area* study although not in this neighborhood it was the closest market data to the subject.
 - e. Procedures were followed and uniformity maintained in accordance with O.C.G.A. § 48-5-299(C)4 and the appraiser's procedure manual rules and regulations 560-11-10.
 - i. For this tract with all the visible evidence of erosion issues the Board of Assessors would be within guidelines to adjust this property value separately from surrounding properties.
3. According to the market study, using the lower end sale with a sales price per acre of \$2,887 would be the only sale available in that market area to use as a guide to apply the obsolescence to the subject.

Recommendation:

1. Suggest applying obsolescence for a value per acre of \$2,887 until further review of this neighborhood and market area can be conducted.
2. This results in a total fair market value decrease from \$7,475 to \$4,331 for tax year 2017.

Reviewer: Wanda Brown**Motion to accept recommendation:****Motion:** Mr. Wilson**Second:** Mr. Bohanon**Vote:** All that were present voted in favor.

IX: INVOICES

**a. Office Depot – Date 3/28/2017 – Amount \$157.61
BOA reviewed, approved, & signed**

Nancy Edgeman informed the Board the office is getting all information entered for assessment notices that are scheduled to be mailed on May 15th.

Motion was made by Mr. Wilson to set a policy that all real property returns, questionable exemptions, questionable Covenants, & appeals must be visited by the Appraiser that is reviewing the item, Seconded by Mr. Bohanon, all that were present voted in favor.

Meeting Adjourned at 10:14 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 top signature is a blue checkmark with the initials 'H-T-B' written to its right. Below it is a signature that appears to be 'M' followed by a flourish. The bottom signature is a cursive signature that appears to be 'D L W'.

**Chattooga County
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