

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 31, 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 9:05 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 17 & 24 (no meeting), 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledge receiving emails

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.

Working on tables and schedules in WinGAP.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 8

Total appeals reviewed Board: 6

Pending appeals: 2

Closed: 6

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

BOA acknowledged

VI: MOBILE HOME APPEALS:

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

Contention: TAX APPRAISAL EXCEEDS FAIR MARKET VALUE

Determination:

1. Value in contention: \$ 3,875
2. Home in question is listed as a 1976 year model Townline Special by Champion Homes.
 - a. Home measures 12x61
 - b. Add-Ons are listed as House-style roofs & House-style siding.
3. The Appellant wishes to return MH at \$ 400. She reports home has been stripped of its interior finish, and is used strictly for storage.
4. Field inspection of 05/16/2017 confirms home is not in livable condition.
 - a. Interior wall finish and ceiling have been stripped.
 - b. Interior wall partitions remain
 - c. Power is still connected.
 - d. However primary purpose and use of structure does appear to be as a storage building.

Recommendation:

1. Home appears to be structurally sound, however it is not currently suitable for residential use. A salvage value of \$ 500 is recommended.
2. Recommendation is based on the idea that there is no ready market for such a structure except as salvage or scrap.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: S40--97 Acc #1 a manufactured home
Tax Payer: TAPP, BERTHA MAE **VADDIE HARLAN as AGENT**
Year: 2017

Contention: TAX APPRAISAL EXCEEDS FAIR MARKET VALUE

Determination:

1. Value in contention: \$ 4,436
2. Home in question: a 1966 year model Parkwood listed as 12x56, with a 14x8 open porch
3. Home is titled in the names of Charlie W & Bertha Mae Tapp.
 - a. Real estate was in the name of Bertha Mae Tapp until 2003. In August of that year Ms. Tapp deeded the property to Lovett Martin Jr and JoAnn Martin.
 - b. The Deed specifies "together will all improvements thereon". This may indicate intent to include this mobile home in that transaction.
 - c. Mr. Martin lives in another manufactured home on this property: Ms. Harlan presents herself as his sister.
4. Ms. Harlan is requesting the home be "re-evaluated".
5. A field inspection conducted 05/04/2017 would seem to indicate that the home is in very poor condition. The home is not occupied and does not appear to be in livable condition.

Recommendation:

A scrap / salvage value of \$ 500 is recommended on this home 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**

c. Property: 79--19-C Acc # 1 a mobile home
Tax Payer: VEATCH, RALPH **Ricky Veatch as Agent**
Year: 2013 to 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED.**Determination:**

1. The value in contention:
 - a. For tax year 2017 \$ 2,790
 - b. Tax years 2013 to 2015 \$ 4,172
2. Home under consideration: a 1971 model American Homedale by DMH
 - a. Dimension are listed as 12x40
 - b. Add-Ons are listed as house-style roofing and a 5x37 open porch
 - c. Home is titled in name of Ralph Veatch.
3. Agent reports Mr. Veatch died in the late 1990's.
4. Agent reports home was removed from the property approximately in 2010
5. Field visit of 05/18/2017 confirms there is no mobile home on this property.
6. Satellite imagery:
 - a. A structure measuring approximately 12x40 was located at a spot corresponding with the location address on the June 24, 2009 image.
 - b. This structure is gone on the December 31, 2009 image

Recommendation:

1. Set the value of this home to – 0 – for tax years 2013 to 2017
2. Delete this home from the county tax rolls for the 2018 tax year.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****VII: MOBILE HOME POLICY****a. Mobile home policy changes**

Sent email to Chris Corbin & Jason Winters with no response.

BOA discussed**VIII: EXEMPTIONS****a. Property Owner: Brenda Williamson (surviving spouse of David Williamson)****Tax Year: 2017****Contention:** Brenda Williamson visited the office on May 26, 2017 to apply for the Veterans Exemption for Surviving Spouse.**Determination:**

1. David Williamson passed away on November 10, 2016.
2. Letter from the Department of Veterans Affairs dated December 13, 2016. This letter states that David Williamson is being paid at a 100% rate due to service connected disability.

Recommendation: Due to assignment of 100% rate due to service connected disability, I recommend approval per O.C.G.A 48-5-48(a) (2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor.

IX: COVENANT BREACH

a. Property Owners: The Genevieve McWhorter revocable trust

Virginia Love, Marie McWhorter Ayers, & Diane McWhorter Humphreys as Trustees

Map & Parcel: 40-53A

Tax Year: 2017

Covenant breach letter was mailed on May 15, 2017. Property owners have signed covenant application to continue the covenant within the 30 days allowed.

Recommendation: I recommend approval of covenant per O.C.G.A.48-5-7.4

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

The Board discussed field work with accessory buildings. The Board requested a list of priorities from Wanda Brown, Bryn Hutchins, & Randy Espy when visiting properties with accessory buildings.

Mrs. Crabtree inquired about online classes for continuing education hours.

Mr. Richter requested Nancy Edgeman email a list of the online continuing education classes.

Meeting Adjourned at 10:02am


William M. Barker, Chairman


Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson





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