

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 21, 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 9:05 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 14, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Accessory Buildings

BOA determined Accessory permits will be visited only if they have not been visited in the last three years and then a complete review will be done on the property.

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 with WinGAP to get Trion and Lyerly exemptions calculating correctly

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 8

Total appeals reviewed Board: 5

Pending appeals: 3

Closed: 5

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

BOA acknowledged

VI: TAVT APPEALS**a. Owner: Todd Rice****Vehicle: 2005 Chevrolet Colorado 1GCDS136258157314****Tax Year: 2017**

Owner's Contention: High miles 222,000 dents all over, transmission problems, fair condition on inside
Owners asserted value: \$4,200

Determination:

1. Purchase price according to Bill of Sale is \$4,800
2. The mileage at date of inspection was 221,151
3. The vehicle is in good condition.
4. The State value is \$6,775
5. The NADA shows clean retail as \$9,050, clean trade in as \$6,350 Average trade in as \$5,525, and Rough trade in as \$4,525
6. Kelley Blue Book shows Fair purchase price to \$6,789

Recommendations: Since the NADA and Kelly Blue book values are in line with the state value and considering the minor cosmetic damage to the vehicle, I recommend the average of the purchase price (\$4800) and the state value (\$6775) for a value of **\$5,788.**

Reviewer: Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: All that were present voted in favor****b. Owner: Jerome Hartline****Vehicle: 2000 Toyota Tacoma 4TAWN72NOYZ609671****Tax Year: 2017****Owner's Contention:** Value**Owners asserted value:** \$2,800**Determination:**

1. Purchase price according to Bill of Sale is \$2,800
2. The mileage at date of inspection was 374,445
3. The vehicle is in rough condition.
4. The State value is \$5,275
5. The NADA shows clean retail as \$7,850, clean trade in as \$5,475 Average trade in as \$4,775, and rough trade in as \$3,900
6. Kelley Blue Book shows fair purchase price to \$5,646

Recommendations: Since the NADA and Kelly Blue book values are in line with the state value and considering the cosmetic damage to the vehicle, I recommend the average of the purchase price (\$2800) and the state value (\$5275) for a value of **\$4,037.**

Reviewer: Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor**

VII: MOBILE HOME APPEALS**a. Property: 50--5-B Accessory Bldg # 3****Tax Payer: CHATTOOGA COUNTY BOARD OF EDUCATION****Chattooga County Tax Commissioner as Agent****Year: 2015 - 2017****Contention:** THIS STRUCTURE NOT TAXABLE FOR THE YEARS INDICATED**Determination:**

1. Value in contention: \$ 5,692
2. Structure in question is a 14x52 modular classroom owned by the Chattooga County Board of Education
 - a. Unit was located at Chattooga High School
 - b. Unit was first entered on the county tax rolls for the 2013 tax year.
 - c. For tax years 2013 and 2014 unit was listed as tax exempt
 - d. For tax years 2015 to 2017, unit has been listed as taxable.
3. Based on satellite imagery, unit was removed from property prior to November of 2014.
4. Field inspections performed 02/15/2017 this unit is not located on any county school property in Chattooga County.

Recommendation:

1. Set value of unit to – 0 – for tax years 2015 – 2017.
2. Delete unit 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****b. Property: 55B—14 Acc #1 a manufactured home****Tax Payer: BOOKER, CHAD BURLEY MITCHELL, PEGGY as AGENT****Year: 2017****Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE**Determination:**

1. Value in contention: \$ 14,015
2. Appellant's return value: \$ 8,500
3. Home in question: a 2002 year model Oakwood by Oakwood Homes Corporation
 - a. Dimensions are 16x76
 - b. Average quality / Average condition
 - c. Add-Ons listed: house-style roof, and a 10x8 deck
4. Appellant reports the following deficiencies in the home:
 - a. One toilet does not work: Per Appellant this is a problem with the fixture, not the connections.
 - b. The bathtub in same bathroom needs to be replaced.
 - c. There are no threshold strips between rooms and between changing floor coverings.
 - d. Appellant reports that one of the electrical breakers keeps tripping. Reports that oven was replaced and new oven may be the problem.
 - e. Home does not have central air.
5. Field inspection of 06/15/2017 discovered:
 - a. The home appears structurally sound; there is no indications of leakage and the floors appear to be in good condition.

- b. Home does not have house-style roofing – gable roof with metal covering is standard for this model of home. Value of HSR should be removed.
 - c. Appellant reports intending repair of toilet instead of replacement. Upper limited for repair is estimated by appraiser as \$ 100.
 - d. Electrical problem needs to be checked by a licensed electrician. Repair / depreciation estimate is not possible until the nature of the defect is identified.
 - e. Shower wall surround (three wall) currently list approx \$ 200. Labor and installation costs are not known.
6. NADA estimates the base value of a 2002 Oakwood by Oakwood Homes Corporation, average quality and condition, adjusted to the SE region, to be \$ 13,237. WinGAP NADA estimates the value at \$ 13,607.

Recommendation:

1. Deduct \$180 charged for house-style roofing
2. Threshold strips would not add appreciably to the value of the home; therefore no adjustment is recommended for this item
3. Electrical and plumbing problems cannot be properly adjusted for without an accurate estimate of repairs. An upper limit of \$ 1,000 is recommended if the Board wants to adjust for these problems.
4. \$ 14, 015 - \$ 180 - \$ 1,000 = \$ 12,835. This value is recommended for tax year 2017.

Reviewer: Roger F Jones

Motion to accept recommendation of \$12,835 for 2017:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 44-72 Acc #1 a manufactured home

Tax Payer: MASON, CALVIN & VIOLET

**Albertson, Tamara N as Agent
(Real estate owner)**

Year: 2015 to 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

Determination:

1. Value in contention \$ 7,120
2. Home in question: a 1988 year model Peach State by Peach State Homes
 - a. Dimensions listed as 24x44
 - b. Average quality / Average condition
 - c. Add-Ons listed: House-Style Roofing and Siding, an 8x10 open porch, and a 10x12 open porch.
3. As of 06/08/2017 GRATIS check, home is titled to Calvin & Violet Mason.
4. Ms. Albertson acquired the real estate 07/14/2014 ... reports home was not on property at the time of acquisition.
5. Review of satellite imagery seems to indicate the home was removed from the property prior to 01/01/2015.
6. Field inspection of 06/15/2017 confirms the home is no longer on this parcel

Recommendation:

1. Set the value of the home to -0- for tax years 2015-2017.
2. Delete the home from the county tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: MOBILE HOME POLICY

a. Mobile home policy changes

Mr. Wilson stated the County Commissioner, Jason Winters and the County Attorney, Chris Corbin is working on updates for the Mobile home policy.

IX: COVENANTS

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

Update: Wrong form was used on Covenant below. Conservation use form was used and it should have been FLPA. Property owners have signed and application is ready for Board to sign. This was an error on my part that was corrected when the covenant was being processed.

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 approve FLPA form:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Penalty Breach

Property Owner: Weyman Fincher

Map & Parcel: 40-98

Tax Year: 2017

Determination: New property owner Pamela Slayton failed to continue covenant on property. Property owner was not informed of covenant when purchased.

Recommendation: I recommend preparing an error and addition for the Tax Commissioner to prepare a breach penalty bill. Total penalty for 2015, 2016, & 2017 is \$2,783.63.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

X. MISC ITEMS

a. Subject: 2017 Preliminary numbers with 2016 comparison

Tax Year: 2017

Summary:

Currently an approximate estimation according to figures matching last year's final 2016 consolidations and this year's 2017 consolidations printed as of June 19, 2017:

1. The county wide net digest assessment is 415,492,421 for an increase of 13,124,732 from last year's net of 402,367,689.

2. The School net digest assessment is 364,054,952 for an increase of 7,290,464 from last year's net of 356,815,799.
3. The break down is listed in the charts as follows:

2017 PRELIMINARY NUMBERS & COMPARISON WITH 2016

06/15/17			2016			2017			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE			
RESIDENTIAL	19,580	205,756,043	RESIDENTIAL	27,925	208,583,083	2,827,040			
AGRICULTURAL	2,074	49,897,090	AGRICULTURAL	3,565	55,793,182	5,896,092			
PREFERENTIAL	3	236,688	PREFERENTIAL	3	236,688	0			
CONSERVATION	1,739	66,721,854	CONSERVATION	2,425	65,247,260	-1,474,594			
FOREST LAND	29	5,981,169	FOREST LAND	30	7,822,754	1,841,585			
COMMERCIAL	1,935	44,710,630	COMMERCIAL	2,795	45,027,047	316,417			
INDUSTRIAL	109	103,634,830	INDUSTRIAL	277	108,879,143	5,244,313			
UTILITY	39	21,583,057	UTILITY	37	21,617,948	34,891			
TOTALS	25,508	498,521,361	TOTALS	37,057	513,207,105	14,685,744			
EXEMPTIONS	8,922	128,178,981	EXEMPTIONS		123,999,684	4,179,297			
TIMBER	26	1,729,804	TIMBER		1,649,272	-80,532			
MOTOR VEHICLES	15,439	23,332,980	MOTOR VEHICLES		18,193,720	-5,139,260			
MOBILE HOMES	1,879	6,962,525	MOBILE HOMES		6,439,939	-522,586			
HEAVY EQUIP	0	0	HEAVY EQUIP		2,069	2,069			
NET DIGEST		402,367,689	NET DIGEST		415,492,421	13,124,732			
TOTAL REAL		388,588,719	TOTAL REAL		404,936,439	16,347,720			
TOTAL PERSONAL		109,932,642	TOTAL PERSONAL		108,270,666	-1,661,976			

2017 PRELIMINARY NUMBERS & COMPARISON WITH 2016

06/15/17			2016			2017			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE			
RESIDENTIAL	18,919	193,332,267	RESIDENTIAL	25,929	195,986,731	2,654,464			
AGRICULTURAL	2,069	49,605,912	AGRICULTURAL	3,566	55,501,427	5,895,515			
PREFERENTIAL	3	236,688	PREFERENTIAL	3	236,688	0			
CONSERVATION	1,731	66,311,392	CONSERVATION	2,416	64,835,624	-1,475,768			
FOREST LAND	29	5,981,169	FOREST LAND	30	7,822,754	1,841,585			
COMMERCIAL	1,845	41,372,229	COMMERCIAL	2,647	42,055,579	683,350			
INDUSTRIAL	75	52,221,663	INDUSTRIAL	193	52,793,512	571,849			
UTILITY	32	20,369,784	UTILITY	30	20,254,629	-115,155			
TOTALS	24,703	429,431,104	TOTALS	34,814	439,486,944	10,055,840			
EXEMPTIONS	24,703	103,448,224	EXEMPTIONS		100,744,671	2,703,553			
TIMBER	31	1,729,804	TIMBER		1,649,272	-80,532			
MOTOR VEHICLES	14,691	22,140,590	MOTOR VEHICLES		17,272,710	-4,867,880			
MOBILE HOMES	1,874	6,962,525	MOBILE HOMES		6,439,939	-522,586			
HEAVY EQUIP	0	0	HEAVY EQUIP		2,069	2,069			
NET DIGEST		356,815,799	NET DIGEST		364,106,263	7,290,464			
TOTAL REAL		367,943,504	TOTAL REAL		378,054,952	10,111,448			
TOTAL PERSONAL		61,487,600	TOTAL PERSONAL		61,431,992	-55,608			

Recommendation:

1. Suggesting these preliminary figures be released to the County Commissioner and the County School system for them to begin their millage calculations.
2. Suggesting these preliminary figures be released to the press/media.

Reviewer: Wanda A. Brown

Motion to accept recommendation and use data for assessment notices:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

The BOA discussed Summerville Mohawk's 2017 Personal Property return that was received late. A motion was made by Mr. Bohanon to reject their return, seconded by Mr. Wilson, All that were present voted in favor.

Kenny Ledford joined the meeting at 9:52am to discuss the sales ratio study. The BOA requested a spreadsheet with 2015, 2016, and 2017 data for comparison to include the sales price, Assessed value in our records, the difference between the two, and the percent of increase or decrease.

Meeting Adjourned at 10:15 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson







Chattooga County

Board of Tax Assessors

Meeting of June 21, 2017