

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

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

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 28, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Time Sheets

3. Budget Expenditures

4. Assessment Notices mailed June 30, 2017

BOA acknowledged 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.

Proofed assessment notice info and contacted SouthData for changes.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 10

Total appeals reviewed Board: 10

Pending appeals: 0

Closed: 10

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

BOA acknowledged

VII: MOBILE HOMES

a. Property: 24--45 Acc # 1 a manufactured home
Tax Payer: FLEMING, JUNIOR W Tax Commissioner as Agent
Years: 2015 to 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

Determination:

1. Value in contention is \$ 11,573.
2. Home in question is a 2000 year model Chandeleur
 - a. Dimensions list at 16x76
 - b. Home listed as of "FAIR" quality and in "AVERAGE" condition.
 - c. Add-On's: central AC and House style roof
3. Home is currently titled to Junior W Fleming
 - a. Per included obituary, Mr. Fleming died in March of 2013.
 - b. Land owner contacted Tax Commissioner about bill.
4. Field visit of 05/10/2017 confirms that this home is no longer on this property.
5. Review of satellite imagery indicates:
 - a. Home clearly in evidence on property in October of 2012
 - b. Home clearly removed from property as of November 2014

Recommendation:

1. It is recommended that this value of this home be set at -0- for tax years 2015 to 2017.
2. It is recommended that this home be deleted from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 75--L30 Acc #2 a manufactured home
Tax Payer: FRY, BETTY J KEBEN MERCIER as AGENT
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE OF HOME

Determination:

1. Value in contention:\$ 8,287
2. Home in question is a 1993 year model manufactured home of unknown make & model.
 - a. Home is listed as 14x66, of AVERAGE quality and condition.
 - b. Add-on's are listed as central AC system and house-style roofing.
3. Home as been converted into a workshop by and for the use of the Agent Keben Mercier.
4. Agent states home has no value.
5. Title holder died in September of 2003.
 - a. Agent reports he is her grandson
 - b. Agent has provided NO documentation establishing either ownership of the home or his status as agent.
6. Field inspection of home (05/04/2017) confirms that home is no longer in use as a dwelling.
 - a. Home has been adapted as workshop / storage area
 - b. Home appears to be structurally sound; however a great deal of renovation work would be necessary for home to be used as a dwelling.

Recommendation:

1. WinGAP lists home at 27% physical. Due to conversion of home to workshop a functional obsolescence factor of 0.70 is recommended.
2. Home was listed with house-style roofing; home has standard mobile home roofing on a gable roof. It is recommended that the value of the house-style roofing be deleted from the account.
3. Home has a central air unit, but it is reported as non-functional. No estimate has been obtained by the Appellant's Agent as to repair cost. It is recommended that the AC value be set at -0- for the 2017 tax year.
4. Total recommended value for 2017 is \$3,491.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: INVOICES

a. Office Depot – Order #940489112-001 Date 6/30/2017 – Amount \$84.34

BOA approved and signed

Meeting Adjourned at 9:27am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

 HTB

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Chattooga County
Board of Tax Assessors
Meeting of July 7, 2017