

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 16, 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 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 9, 2017
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

BOA acknowledged 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

Total other certified to Board of equalization - 5

Cases Settled – 2

Hearings Scheduled – 3

Pending cases – 5

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.

All appeals have been assigned and are top priority.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 11

Total appeals reviewed Board: 11

Pending appeals: 0

Closed: 11

2017 Real & Personal Appeals taken: 166
Total appeals reviewed Board: 96
Pending appeals: 70
Closed: 96

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

VII: MOBILE HOMES

a. Property: L01—52 Acc# 1 a manufactured home
Tax Payer: CROWE, GEORGE O III & TAMMY Agent: Tax Commissioner
Years: 2013 - 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED.
2017 FMV = \$ 2,189

Determination:

1. Home in question: a 1965 model Lincoln Park by Patriot Homes. MH measures 12x65.
2. Delinquent bills on this home to 2013.
3. Drive by of 08/10/2017 confirms no MH on this property.
4. Satellite imagery:
 - a. Home still on property June 2009
 - b. 2010 Satellite image appears to indicate home gone by that date.
 - c. 2012 image clearly show home as gone.

Recommendation:

1. Set value of home to – 0- for tax years 2013 to 2017
2. Delete home from county tax rolls for 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

b. Property: 68—100-T08 REAL PROPERTY
Tax Payer: SORBER, JAMES AGENT: Tax Commissioner
Year: 2017

Contention: SITUS ON TAX ACCOUNT IS IN ERROR

Determination:

1. Mr. Sorber reports that the location address shown on his property account is 1055 Foster Manning Road. Property is located off of Ben Mosley Circle
2. Examination of Chattooga County Cadastral mapping indicates that property has frontage off Ben Mosley. There is no driveway to this property, so it will not have a street number.

Recommendation:

Correct property situs of this parcel to Ben Mosley Circle.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 64—100-9 Acc # 2 a manufactured home
Tax Payer: DUNN NATHAN
Year: 2017

Contention: HOME IS NOT TAXABLE FOR THE YEAR INDICATED
2017 FMV = \$ 2,135

Determination:

- 1. Appellant reports home destroyed prior to 01/01/2017.
- 2. Home can last be confirmed on property per field inspection of 02/19/2016.
- 3. Home does not appear on satellite image taken 02/16/2017.

Recommendation:

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

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 38—106-T22 Acc # 1 a manufactured home
Tax Payer: EDGEWORTH, BOBBY Agent: County Tax Commissioner
Year: 2016 - 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
FMV 2016 & 2017 = \$ 3,945

Determination:

- 1. Home reported burned during 2015
- 2. Chattooga E-911 confirms that the Fire Department was dispatched to 128 Wade Drive on 05/15/2015.
- 3. Satellite imagery appears to confirm wreckage on property February 2017.
- 4. Field inspection confirms the home to be totally gone as of 08/11/2017.

Recommendation:

- 1. As there appears to have been wreckage on the property until February of 2017, in keeping with the BTA's valuation policy, it is recommended that a salvage value of \$ 500 be applied to this home for the 2016 & 2017 tax years.
- 2. It is further recommended that this home be deleted from the county tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to place zero value for 2016 & 2017 and delete from tax rolls for 2018 :

Motion: Mr. Wilson

Second: Mr. Richter

Vote: Two voted yes and one voted no

e. Property: L03--13 Acc # 1 a ma
Tax Payer: ROACH, SHEREE L Agent:
Year: 2013 to 2017

ON HOLD PENDING MORE
INFORMATION

Contention: HOME SHOULD HAVE BEEN CLASSED AS REAL PROPERTY
2014 – 2017: \$ 5,002 2013: \$ 5,347

Determination:

1. Home in question is a 1989 model American General.
 - a. Home is listed as 14x56
 - b. Add-ons consist of House-Style siding and roofing.
2. In November of 2008, real property was acquired by Thomas Lovelock (copy of deed filed in appeal folder). The deed states "Said property being improved property with a residence erected thereon". However, the legal description on the deed (including the statement just quoted) was copied verbatim from previous deed DB 125 PG 332 (copy of deed filed in appeal folder). This instrument was executed in 1970. As the manufactured home is an estimated year mode 1989 it does not appear it was the "residence" under consideration.
3. In August of 2010, Mr. Lovelock filed a T234 "Certificate of Permanent Location" with the Clerk of the Superior Court.
 - a. There may be some question as to the validity of this document.
 - O.C.G.A § 8-2-181 appears to address manufactured homes that are titled.
 - OC.G.A. § 8-2-183 appears to address manufactured homes that have not been titled but have MSOs (Manufacturer's Statement of Origin; referenced as a "Certificate of Origin" in the code section.
 - b. The home in question does not appear to fit either of these criteria.
4. Per field visit of 08/11/2017, home is livable and is currently occupied.
5. Real estate taxes on the parcel are paid and current. Manufactured home taxes are outstanding to 2013.

Recommendation:

1. As there is NO documentation to confirm Mr. Lovelock's ownership of this home, neither does the T234 filed identify the home being filed on, this Appraiser CANNOT recommend reclassifying this manufactured home as real property.
2. If the Board of Assessors should decide to disregard that recommendation, it appears to have two (2) options.
 - a. Set the value of the home to -0- for the manufactured home bills, add the manufactured home to the real property for 2018, and NOD the real estate account for the value of the manufactured home of years 2013 to 2016.
 - b. Void the outstanding mobile home bills, writing off the outstanding taxes, and add the home to the real property for 2017.
3. This appraiser's recommendation is to
 - a. leave the home classified as a pre-bill manufactured home, and
 - b. Leave the 2013- 2017 appraisals on the manufactured home unchanged.

Reviewer: Roger F Jones

VIII: APPEALS

a. Property: 64—18 real property appeal
Tax Payer: HOWELL, GARY
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2017 APPRAISAL = \$ 17,900

Determination:

1. Owner's assertion of value = \$ 14,000
 - a. Appellant reports home "worth" approximately \$ 1,000.
 - b. Appellant estimates land value of approximately \$ 3,700 per acre.
2. House is currently valued at \$ 3,200 (\$5 per sqft)

- a. Per recorded field notes "10/18/2016 Visited this date, reval & CC tag—vacant Hse, chngd to \$5 per sqft....RE/WB"
 - b. \$5.00 per SQFT is currently the lowest value approved by the Board of Tax Assessors for properties that are intact but unlivable.
3. A 1989 Ridgedale MH by Redman is also on this property, however it is a prebill manufactured home and it's value is NOT included in the FMV assigned to the SUBJECT. Therefore it is NOT part of this appeal.
 4. Land is currently valued at \$ 4,200 per acre.
 5. MARKET STUDY: An examination of 4 sales in the immediate area, one (1) 2016 and three (3) 2015 seems to indicate that values are *below* market.

Parcel ID	Sale Type	Sale Date	Sale Price	Acres	Est /ACRE	appraisal	ratio
64--22	MH	2015	10,000	1.00	4,672	8,294	33.18%
64--38	MH	2016	26,400	0.34	7,092	18,612	28.20%
64--66	NONE	2015	15,500	3.64	4,258	11,484	29.64%
64--39	MH	2015	45,000	3.10	4,178	48,845	43.42%

- a. Only one sale is unimproved land and it may indicate a market value of \$4,258 / acre.
 - b. The remaining sales, breaking out a portion of the sales price for the land, may support a land value of \$ 4,200 to \$ 4,600 per acre.
6. MARKET STUDY CONTINUED. Per the WinGAP sales search module, there were five (5) qualified sales of unimproved residential property in the county from February to September of 2016. Parcel size is from 3 to 5 acres.

Parcel ID	Sale Type	Sale Date	Sale Price	Acres	Per ACRE	Qualified	Property Type
69--35-H	Land Only	9/19/2016	6,500	3.12	2,083	Qualified	Residential
49--31-B	Land Only	8/31/2016	9,000	3.41	2,639	Qualified	Residential
89--6-B	Land Only	4/7/2016	5,000	2.12	2,358	Qualified	Residential
64--94-L25	Land Only	4/1/2016	12,500	4.33	2,887	Qualified	Residential
58--34-L14	Land Only	2/22/2016	15,000	2.89	5,190	Qualified	Residential

These five sales seem to indicate a county wide market value of \$ 2,000 to \$ 3,000 per acre.

Recommendation:

1. It is recommended that the house value be maintained at \$5.00 per SQFT (\$ 3,200).
2. It is recommended that the land value be adjusted to the \$ 3,700 per acre (\$ 12,950) requested by the Appellant.
3. **This would result in a total FMV of \$ 16,150 for the 2017 tax year.**

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 51—38 a Real Property Appeal

Tax Payer: Haney, Linda M

Year: 2014 to 2017

Contention: HMSTD MANUFACTURED HOME REMOVED FROM PROPERTY FOR THE INDICATED TAX YEARS

2017 FMV = \$467,795

Determination:

1. Owner's assertion of value = \$ 463,517
2. Appellant reports that a 1974 year model Townline Special manufactured home, listed on the real property digest was removed from the property "several years ago".
 - a. Home was listed in the name of "Linda Mobbs".

- b. Home as been on the county's tax rolls since, at least 1992.
 - c. Home as been listed as Homesteaded that entire time.
 - d. Home was valued at \$ 4,278 for the years in question
3. Field Inspection of 08/09/2017 confirms that home is no longer on this parcel.
- a. Satellite imagery confirms the presence of this home at this location on 10/23/2012
 - b. There is no 2013 satellite image for verification
 - c. Due to shadow and foliage, the 11/19/2014 image is inconclusive.
 - d. The County's 2015 satellite image is inconclusive due to poor resolution and heavy tree cover.
 - e. The February 2017 Google Earth image seems conclusive that the home was gone as of that data.

Recommendation:

1. It is recommended that the value of this home (\$ 4,278) be deleted from the real property account for the 2017 tax year. This would result in the 2017 FMV of this property dropping to the Appellant's estimate of value \$ 463,517.
2. As it cannot be verified that the home was on the property as of 01/01/2014, it is recommended that this value correction be applied to tax years 2014 to 2016.
3. Both O.C.G.A. § 48-5-303(a) and O.C.G.A. § 48-5-380(b) allow for the refund of overpaid taxes based on either "factual errors" or where a tax has been collected "illegally or erroneously" for a three year period. In the case of § 48-5-380(b), 3 years from the date paid. In the case of and § 48-5-303(a) from digest approval. It is therefore recommended that the BTA authorize the refund of taxes paid on the \$ 4,278 value of this manufactured home be for tax years 2014 – 2016.
4. It is recommended that this Champion manufactured home be deleted from the County tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept items 1& 4 of recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: 64F-55

Owner Name: Sills, Gary & Cynthia

Tax Year: 2017

Appraiser notes: Home is 2,106 sf. with vinyl siding located at 4254 W. Spring Creek Road. Home was visited for appeal purposes on 8/10/17. Parcel has a 2017 TFMV of \$38,993.

Owner's Contention: Home has \$0 value.-falling in, termite damage, vandalization. UTB on record is gone. Only land is of value. May enter for inspection if necessary.
Owner's Value Assertion: \$5,000

Determination: Home is in very bad shape. Roof is in poor condition. There are multiple windows broken exposing home to weather. Several window sills are rotting. Siding and soffit are damaged. The interior of home has several issues with condition. Some floors are rotting and sagging. Some cabinetry is torn out or damaged. There appears to be some mold inside the home. The repair of these issues would be extensive and costly.

This home should be considered uninhabitable and in salvage condition until such time repairs are made. The application of \$5 per sf. per board decision on Dec. 18th 2014 would seem appropriate for this home. A UTB listed on the record is gone removed and should be removed from record.

Recommendations: I recommend applying a sound value of \$5 per sf. to home and removing UTB from record. This would make the house value approximately \$10,530 and reduce the TFMV to \$15,530. a reduction of \$23,463.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Map & Parcel: 13-33

Owner Name: Beasley, Jennifer Diane

Tax Year: 2017

Appraiser notes: Property is located on highway 157. It is recorded with 2 main buildings; a 1,224 sf. home and a 768 sf. building that was recorded as a low grade home. The 1,224 sf. home has a value of \$29,422 and the 758 sf. building has a value of \$6,584. The 2017 TFMV for this parcel is \$55,721.

Owner's Contention: 768 sf. structure is no longer used as a home. Not livable. No power or plumbing. Used as a storage building. Accessory was torn down approximately 4 years ago. Appellant requests value of 1,224 sf. house be reviewed.

Owner's Value Assertion: \$25,000

Determination:

1. The 768 sf. building is no longer used as a home. There is no longer power to the building. There was no evidence visible in regards to the plumbing. There is evidence of use as a utility bldg with ramps visible and some plywood covering a large opening. The value of this building as utility building with a grade of 60 and a physical of 50 is approximately \$2,822. The porch should be classed as an accessory enclosed porch with a value of \$193.
2. The accessories listed on record are no longer there and should be removed from the record. These had a total value of \$371.
3. The 1,224 sf. home was reviewed as requested by appellant and was determined to be recorded accurately. Removing override value recorded would decrease value of this home by \$165 to \$29,257.
4. A land study indicates subject is in line with neighboring parcels of similar acreage.

Recommendations: I recommend changing building 2 to a utility building and accessory enclosed porch. I recommend removing 2 lean-tos and utility building currently recorded. I recommend removing override value from 1,224 sf. home. These changes would give property a TFMV of approximately \$51,616. A reduction of \$4,105.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Map & Parcel: 0030A00000023

Owner: Duncan Mary K Colquitt

Tax Year: 2017

Owner's Contention: Needs interior inspection of house due to mold and leaking roof.

Owner's Value Assertion: \$25,000

Determination:

1. The subject property is located at 7377 Highway 114 and has a improvement value of \$23,875, an accessory value of \$9,337 and a land value of \$3,622 for a total fair market value of \$36,834.

2. The neighborhood study shows a value per square foot median of \$16 and an average value per sq ft. of \$18; the subject property is above median at \$21 value per square foot; however, the land at \$3,622 is in range right at the median of \$3,622.
3. There were no sales in the area of the subject so countywide sales of properties with 65 to 75 grade houses with small acre tracts were used as comparables.
4. The sales study shows a median and average price per sq. ft. of \$13 for the main improvements and a total sales price median of \$17,000.
5. The subject's improvement value at \$21 per sq. ft. is above range of sales but the subject's land at \$3,622 is in line with sales at the lower end of the median of \$6,355.
6. Based on exterior inspection, the house has physical deterioration in siding, minor fascia damage and old roof in poor shape and the interior inspection verifies mold throughout on walls, cabinets, furniture; also cracks in ceiling and leaking throughout with buckets in place catching water and floors are unlevel and showing signs of weak areas.
 - The sales study regardless of damage indicates the house to be overvalued; placing the house at the median of sales at \$13 per sq. ft. would put the living area at approximately \$14,833 and still does not factor in the poor condition.
 - The sale with the lowest price per sq. ft of \$10 has a physical of 66, therefore; placing the subject at \$10 per sq. ft. still would not factor in all the water damage.
 - The water and mold damage in ceilings, walls and starting to affect the floors would most likely require gutting the house for rebuild.
7. The carport with floor is currently a 90 grade built in 2000 valued at \$9,337 and is graded on the low end of carport's with this type quality construction and material.
 - The dimensions of the carport should be 24x29 and are currently recorded at 24x30.
8. There is a 10x16 utility building on the property not currently on record and will reflect on the 2018 tax record.

Recommendation:

1. Suggest removing overrides, place a 32 physical on the house approximately \$9 per sq. ft. bringing it below the sales to allow for poor condition, correct dimensions of the carport, leave land value as notified resulting in a total fair market value of \$23,195.

Reviewer: Wanda A. Brown and Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Map & Parcel: 41-124-I

Owner Name: Dentmon Hattie M

Tax Year: 2017

Owner's Contention: Land value did not change on either parcel from last year's values even though the property split into two parcels.

Owner's Value Assertion: \$9,678 for 3.92 acres

Determination:

1. Property is a 3.92 acre tract located at 863 Starling Mill Rd, Lyerly, GA and the property owner was notified with a fair market value of \$28,034.
2. After reviewing the records the 3.92 acres split off of map/parcel 41-124-H that was 11.35 acres in 2016 now 7.43 acres also notified at \$28,034.
3. The 11.35 acres was valued last year at approximately \$2,469 per acre which is what the per acre value should be for each individual property.
4. The land values did not calculate in the new database correctly due to an override on the property record.

Recommendation: Suggesting the override be removed allowing the \$2,469 per acre to calculate resulting in a total fair market value of \$9,682.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

g. Map & Parcel: 41-124-H

Owner Name: Goins, Shannon and Judy

Tax Year: 2017

Owner's Contention: The utility building brand new cost \$1500 in 2002. The building and pool deck was not added to the record until 2016 although there long before. Land split into 2 parcels but still shows total value \$28,034 for each parcel.

Owner's Value Assertion: \$120,000 for house, land and accessories

Determination:

1. The property is 7.43 acres with house and accessories located at 863 Starling Mill Rd in Lyerly with a notified value of \$152,817.
2. An appeal to the Board of Equalization in 2014 locking the house value at \$84,000 comes off in three years according to O.C.G.A. 48-5-299(c).
3. Records indicate that 11.35 acres split into 2 parcels; the assessment notice has incorrect land values due to overrides switching into the new database. After the overrides and Board of Equalization locks come off and adding accessories, the true assessed value for 2017 is \$143,135.
4. There was a new accessory building tag put on back in 2009 and this property along with 700 plus properties was reviewed in the last two years in order to catch up on all tags.
5. At the time the property was visited it was not accessible for full review and information was left for the property owner to contact the Assessor's Office.
 - a. A 20x21 utility building was added as 100 grade valued at \$5,042 using aerial photography per November 23, 2016 BOA decision due to no access.
 - b. The pool deck dimensions were added the same way adding \$3,794 in value.
 - c. The Board of Assessor's instructed sending a letter notifying the property owner of the changes to reflect on 2017 records and requested the property owner respond to set up a visit at their convenience or file an appeal after receiving his notice of assessment.
6. The following data was collected in a recent property visit:
 - a. The basement that is currently recorded as finished is actually unfinished. The dimensions of the pool, deck and utility building were collected for correction.
7. According to the neighborhood study the subject's main improvement a 105 grade, is valued at \$60 per sq. ft and the 105 to 110 grade houses have a median value of \$62 per sq. ft. indicating the subject is in line at the low end of range.
 - a. The subject's pool an 18x31 is valued at \$12,885 is valued accurately in comparison to the neighbors 18x36 with same grade and physical valued at \$16,007.
 - b. The subject land is valued at \$2,470 per acre in range at the low end of the median of \$3,990.
8. According to the 2016 market study the subject's main improvement compared to same grade houses is right in mid-range with the median being \$103,703.
 - a. The subject's land value at \$2,470 per acre falls below range of sales with the sales price per acre being \$4,620 which is typical with the difference in tract size.

Recommendation:

Suggest changing the basement to unfinished, correct dimensions on accessories and correct land override resulting in an approximate fair market value of \$123,067.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. Map & Parcel: T14-33

Owner Name: Brown, Russell J

Tax Year: 2017

Owner's Contention: House torn down July 2017, home was uninhabitable since date of purchase in February 2016, Town of Trion had home targeted to be demolished. Portion of the garage is implement shed rather than UTB.

Owner's Value Assertion: \$10,694

Determination:

1. Property is located on .31 acre tract 95 Myers Ave, Trion with house valued at \$8,020, accessory value \$3,922 and land value at \$6,772.
2. Property revaluation in September 2016 resulted in the house value being sound valued to approximately \$5 per sq. ft. salvage value due to the poor condition.
 - a. During the review of the property it was noted that the house appeared to be under construction for repair.
3. The \$5 per sq. ft. value is applied to uninhabitable homes per Board of Assessors policy to assign this as a salvage value. (see BOA minutes December 10, 2014)
4. According to O.C.G.A. 48-5-10 due to the building being there January 1, 2017 it is subject to taxation.
5. The Utility building part of the garage is considered a utility building due to the concrete floor although broken up would be considered a floor when originally put on record.
6. The 8x9 utility building has a zero value due and the garage and with the utility building attached has a physical of 40 due to the condition.
7. Photos from recent property visit verify the main improvement has been torn down, the 8x9 utility building is gone and the 6x20 utility building is in very poor condition.

Recommendation:

1. Suggest changing the garage to a low cost garage, remove the 8x9 utility building from the record, sound value the 6x20 utility building that's attached to the garage to \$0 and tag the property to remove house from records for 2018.
2. This results in a total fair market value of \$17,199 for tax year 2017.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

i. Owner: Johnson, Luke

Tax Year: 2017

Map and Parcel: 0048A00000009

Owner's Contention: Discovered override value is on assessment of both his properties.

Owners asserted value: \$1,042

Determination:

1. Property is located on Rocky Hollow Road.
2. An override value was transferred over from the Telnet system during the conversion to Wingap giving the property a wrong total fair market of value.

Recommendations: The override value was removed the property a correct total fair market value of \$1,042.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

j. Owner: Price, Cedric

Tax Year: 2017

Map and Parcel: 00048000002800C

Owner's Contention: Override removed value now correct at \$7,310.

Owners asserted value: \$7,310

Determination:

1. An override value was transferred over from the Telnet system during the conversion to Wingap giving the property a total fair market of value of \$26,171.

Recommendations: The override value was removed the property a correct total fair market value of \$7,310.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

k. Map & Parcel: S32 24

Owner Name: Stacy Vaughn

Tax Year: 2017 **Owners Value Assertion:** \$12,266.00

Owners Contention: "This property has the out of code run down house torn down and disposed of. It is just land only vacant lot only no structure".

Determination: Property is located at 10805 Commerce Street across from the old Pizza Hunt Building. Mr. Vaughn purchased this property in 2015 at which time there was a house on the property with a value of \$29,335.00 and a carport/garage at \$484.00 and a land value of \$12,266.00. Since the house was not livable Mr. Vaughn had it torn down at the end of 2015 beginning of 2016.

Recommendation: I am recommending taking the value of the house and carport/garage off the **record** and leaving the land value as it is at \$12,266.00

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

l. Map/Parcel: S28-4**Property Owner: Fay & Sue Hurley****Tax Year: 2017****Contention:** Value of \$176,750 was under Board of Equalization lock for 2015, 2016, & 2017**Owners Asserted value: \$176,750****Determination:** Research indicates BOE lock was removed in error.**Recommendation:** Reinstate BOE value of \$176,750 for 2017 tax year.**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****m. Map/Parcel: 50C-36****Property Owner: Alfred Hardiman Jr****Tax Year: 2017****Contention:** Value of \$160,000 was under Board of Equalization lock for 2015, 2016, & 2017**Owners Asserted value: \$160,000****Determination:** Research indicates BOE lock was removed in error.**Recommendation:** Reinstate BOE value of \$160,000 for 2017 tax year.**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****X. PERSONAL PROPERTY APPEALS****a. Map & Parcel: P09-CF-005****Owner Name: Pamper Me Salon Owners Eric & Sabrina Mann****Tax Year: 2017 Owners Value Assertion: \$3,150.00****Owners Contention:** "Everyone that working in our facility rents our space, they provide their own equipment, and we provide only chairs and décor".**Determination:** Subject is a hair salon located on Highway 27 just past Coffman Funeral Home. This business was put on our books in August 2010 as a new business. A form PT50-P was mailed to the owner in January 2011. We did not receive a response from them so I contacted them by phone and was told they would fill it out and return it to us. This business has never filed a return. When Mr. Mann came in I explained how important it was to file a return every year. I sat down with him and he told me what he had in the salon and gave me an estimated value of these items. The value he is wanting for the 2017 tax year for FFME is \$3,150.00.**Recommendation:** I believe that Mr. Mann was fully aware that the form should be returned especially after I had contacted him about this. I am recommending the value for 2017 be lowered to \$3,150.00 for FFME and an additional \$500.00 for inventory and supplies for a TFMV of \$3,650.00. I recommend leaving the past taxes for 2014 – 2016 with a value of \$434.00 to be paid.**Reviewer:** Cindy Finster

Motion to accept recommendation:**Motion: Mr. Wilson****Second: Mr. Bohanon****Vote: All that were present voted in favor****b. Map & Parcel: P09-CF-030****Owner Name: Traci's Tanning Studio Owners: Eric and Sabrina Mann****Tax Year: 2017 Owners Value Assertion: \$6,000.00**

Owners Contention: "All equipment is 20+ years old. The newest piece is the spray tan booth and it is leased through Pacific Leasing".

Determination: Traci's Tanning Salon is located on the south side of the old Pennville School. It has been in business for several years and has had several owners. The current owner took the business over in 2010 from Dr. Jeff Applebaum. All correspondence including business personal property forms were being mailed to this business with no correspondence from new owner. When Mr. Mann received the FiFa letter from the tax commissioner he went to see her about the past due taxes. She sent him to talk to me about the account. I sat down with him and we went over the furniture, fixtures, machinery and equipment located at his business (see attached list). There is equipment that he is leasing so he is not responsible for the taxes on these items. After checking with the tax commissioner's office the taxes were current when Mr. Mann took the business over. Mr. Mann is also the owner of Pamper Me Hair Salon so he was aware that the personal property form had to be filled out every year and returned to our office due to the fact I had contacted him about the return on Pamper Me Salon.

Recommendation: Since Mr. Mann did receive a PT50-P form every year, an assessment notice and a tax bill I believe he was fully aware that some type of action was due on his part since I had contacted him about this on his other business. I am recommending the value for 2017 be lowered to \$6,000.00 for FFME and an additional \$500.00 for inventory and supplies for a TFMV of \$6,500.00. I recommend the owner get with the tax commissioner to make arrangements to pay the past due taxes for 2011 – 2016 in the amount of \$2,154.80.

Reviewer: Cindy Finster**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****c. Map & Parcel: T21 PP: CF 14****Owner Name: Ace Hardware/Triangle Hardware Owners: Pat Headrick****Tax Year: 2017 Owners Value Assertion: \$78,633.00**

Owners Contention: "Didn't realize form had to be returned. Since inventory is held for long periods it should be depreciated. Not much held on January 1st each year".

Determination: Mr. Headrick received a FiFa letter from the commissioner about his personal property at Ace Hardware. Mr. Headrick came and talked with Joy and me as to what he could be to get this corrected. Mr. Headrick states that he did not know the return had to be filled out. However, I visited Ace Hardware September 23, 2010 (see picture) and talked with Mr. Headrick about his returns not being filed. I left a return with him and ask him to fill it out. I never received the return. I contacted Mr. Headrick again at which time he was in the hospital. I left a message and he did come in to see me and ask for another return. This was never sent back. I know Mr. Headrick was aware that the form had to be returned since we had conversations about it. He is currently being taxed on \$8,074.00 for FFME and \$144,367.00 for inventory. With what he gave me when we met his current value for FFME is \$3,390.00 and after depreciation is \$633.00. His current inventory is \$78,000.00 for a TFM taxable value of \$78,633.00.

Recommendation: I am recommending that the current value of \$78,633.00 be approved for current year and that Mr. Headrick work out the past due years with the tax commissioner. I will make a site visit before January 1, 2018.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

XI: MISC ITEMS

a. Appeal Waiver & Release 2017

Name: Matt Patterson

1997 Honda CRV

Mr. Barker, Chairman signed

b. Appeal Waiver & Release 2017

Name: Bence Anderson Jr

Map & Parcel: 30-67

Mr. Barker, Chairman signed

c. Appeal Waiver & Release 2017

Name: Grey & Faye Winstead III

Map & Parcel:

Mr. Barker, Chairman signed

XII. COVENANTS

a. Map/Parcel: 15-56

Property Owner: Janice Carter

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 31.00 acres.

Recommendation: Approve Covenant for 31.00 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Map/Parcel: 81-3F

Property Owner: Don & Anita Murdock

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 24.91 acres.

Recommendation: Approve Covenant for 22.91 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

The Board discussed creating a test year that Randy Espy requested. The Board does not see the need to create a test year to make changes. The Board feels that the changes need to be made in current or future year only.

The Board extended the appeal completion deadline from August 23rd to September 6th 2017. All appeals that were assigned to each staff member must be complete by this deadline.

Meeting Adjourned at 10:20am

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson



The image shows four horizontal lines with handwritten signatures. The first line has a signature in black ink. The second line has a signature in black ink. The third line has a signature in blue ink. The fourth line has a signature in black ink.

Chattooga County
Board of Tax Assessors
Meeting of August 16, 2017