

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 10, 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 9:08 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 26 & May 3, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

Nancy Edgeman reported to the Board that there are 60 Tags left and they have been split between Randy Espy, Wanda Brown & Bryn Hutchins with an estimated completion date of May 15, 2017.

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.

We are in the process of checking the exemptions and Covenant calculations for Assessment notices.

BOA acknowledged

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 6

Total appeals reviewed Board: 3

Pending appeals: 3

Closed: 3

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

BOA acknowledged

VI: MOBILE HOME APPEALS:

a. Property: 26--21 acc # 3 a manufactured home
Tax Payer: LOCKLEAR W F
Year: 2017

Contention: HOME NO LONGER BELONGS TO MR. LOCKLEAR

Determination:

1. Value in contention: \$ 2,458 (2017 taxes levied \$ 25.14)
2. Home in question: a 1971 year model Frontier by Commodore Homes.
 - a. Home is listed as of "Fair" quality and in "Average" condition.
 - b. Dimensions of record are 12x60, OPTs are listed as a 16x8 screened porch.
3. Appellant reports that he sold the home, which has traded hands at least twice since that time.
4. Home is currently located on parcel 59A--15
 - a. Real estate is in the name of James Ricky & Cheryl Lynn Campbell.
 - b. E-911 gives this location address as 105 Campbell Drive.
5. Comparison of 2014 and 2017 Goggle Earth satellite images confirms that the home was no longer on the Appellant's property as 02/16/2017.
 - a. 2017 Google Earth image indicates home located there as of 02/16/2017
 - b. Subject property visited 04/17/2017 to confirm home no longer there.
 - c. New location visited 04/28/2017 to verify and update data.
6. Has of 05/01/2017 the title of this home was listed to W F Locklear.
7. 2017 taxes on this home have not been paid as of this review.

Recommendation:

1. Per O.C.G.A. 8-2-181 mobile or manufactured homes are under the "Motor Vehicle Certificate of Title Act" until such time as they are made real property. As the title is in the name of W F Locklear it is recommended that the name of the account remain unchained.
2. For 2018 correct the account mailing address to c/o James Rickey & Cheryl Lynn Campbell, 109 Campbell Drive, Summerville, GA 30747.
3. For 2017 billing purposes it is recommended that and Error & Release form be prepared for the Tax Commissioner's office, giving the new mailing address. This will allow the Tax Commissioner to bill the current possessors of the home.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: 41--128 Acc #5 a manufactured home
Tax Payer: HUDGINS, DOROTHY
Year: 2017

Contention: HOME IS NOT TAXABLE FOR THE YEAR INDICATED

Determination:

1. Value in contest: \$ 11,090
2. Home in question: a 1977 model Sunrise by Champion
 - a. Home is graded "Good" and in "Average" condition.
 - b. Dimensions are listed as 24x60
 - c. Add-ons per record:
 - House-style roofing & siding
 - A 10x23 Open porch
 - An 8x10 Landing

3. Note from Tax Commissioner states; "MH has been gone – torn down -- several years. 8 – 10 at least".
4. Account history shows taxes 2013 to 2016 all paid on the same date: 03/07/2016.
5. Field visit 04/26/2017 discovered a location that appears to be 6066 Highway 100.
 - a. The location was vacant, with indications of a structure of some kind having been removed.
 - b. Power pole and meter are still there
6. An examination of Google Earth satellite images indicates there was a structure at this location in November of 2014.
 - a. Approximate dimensions of this structure were 24x56.
 - b. February 2017 Google Earth image shows the structure gone.
7. The County's 2015 satellite imagery shows the driveway, but due to poor resolution and heavy tree cover the presence or absence of the structure cannot be fully confirmed.

Recommendation:

1. Due to the fact that it cannot be confirmed that this structure was on the property as of 01/01/2017, it is recommended that the value of the manufactured home under appeal be set at – 0 – for tax year 2017.
2. Without additional confirmation as to the previous location of this home, it is recommended that the tax appraisals on this home for tax years 2016 back to 2013 be left unchanged.
3. It is further recommended that this home be deleted from the County's tax rolls for 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

c. Property: S05—17 Acc #1 a mobile home
Tax Payer: MIDDLETON, THOMAS J & PHYLLIS
Year: 2016 & 2017

Contention: TAX APPRAISAL EXCEEDS FAIR MARKET VALUE FOR THE INDICATED TAX YEASERS.

Determination:

1. Value in contention: \$ 2,093
2. Home in question: a 1969 (estimated) model home of Unknown make and model.
 - a. Home was listed of "Good" quality and in "Fair" condition.
 - b. Dimensions are listed as 10x47
 - c. Add-ons consist of a 27x6 deck and a 6x14 metal awning
3. Appellants state that the home was torn down approximately June of 2015.
4. Field Inspection of 12/21/2016 discovered home in process of being torn down.
5. A second visit on 04/06/2017 showed home still in dismantling process.

Recommendation:

The condition of the home as of 01/01/2016 cannot be verified. Based on the condition of the home in December of 2016 it is recommended that the value of the home be set at \$ 500 (scrap or salvage value) for tax years 2016 & 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 43A--2 Acc #1 a manufactured home
Tax Payer: JOHNSON SAMUEL WILLIAM
Year: 2017

Contention: TAX APPRAISAL EXCEEDS FAIR MARKET VALUE

Determination:

1. Value in contention: \$ 5,614
2. Home under consideration: a 1973 model Granville by Redman.
 - a. Home is listed at 12x56, class 9 (average) fully depreciated to 16% physical.
 - b. Add-ons:
 - 11x30 one story addition
 - 10x16 one story addition
 - 8x22 open porch
 - 10x10 screened porch
 - Bay window
 - c. Home first appears in tax records for tax year 1999. From 1999 until 2017 home has been included as part of homestead.
3. Appellant reports home burned in summer of 2015 and is no longer in livable condition.
4. Chattooga E-911 does not report dispatching a fire department to this location during a time span of 01/01/2014 to 01/01/2017.
5. Field visit of 04/04/2017:
 - a. All Add-ons gone except for bay window.
 - b. Home appears to be in very poor condition.
 - c. Home is not currently occupied. (Per phone conversation with Mr. Johnson 04/05/2017, it was discovered that Mr. Johnson occupies the 14x56 Guerdon manufactured home, that also sits on this property, as his dwelling.

Recommendation:

1. For 2017 removed the Granville manufactured home from the real property digest and place it on the prebill mobile home digest.
2. It is recommended that the value of the Granville home be set at a scrap value of \$ 500 for tax year 2017.
3. Information on the 14x56 Guerdon updated during this visit:
 - a. A 20x8 enclosed porch has been added.
 - b. A 10x8 low quality utility room has been added.
 - c. An 8x5 landing (no rail) has been added.
4. It is therefore recommended that:
 - a. These additions be applied to the home for the 2017 tax year.
 - b. That this home be taken off the 2017 prebill digest.
 - c. That Mr. Johnson be refunded for 2017 taxes paid on the Guerdon
 - d. And that the Guerdon be added to the 2017 real property digest as the Appellant's dwelling.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: EXEMPTIONS:

a. Requesting approval for Single homesteads, Age 62, Age 65, & Age 70 exemptions via spread sheet.

Motion to approve exemptions:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Requesting denial for exemptions not meeting qualifications via spreadsheet.

Reviewer: Wanda Brown & Nancy Edgeman

Motion to deny exemptions:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: TAVT APPEALS:

a. Owner: Michelle Foster

Vehicle: 2010 Honda Accord EX 1HGCP2F83AA134922

Tax Year: 2017

Owner's Contention: Due to the mileage of the vehicle, I believe the value should be \$3650.

Owners asserted value: \$3,650

Determination:

1. Purchase price according to Bill of Sale is \$4,000
2. The mileage at date of inspection was 295,554.
3. The vehicle is in good condition.
4. The State value is \$9,125.
5. The NADA shows clean retail as \$7,570, clean trade in as **\$5,145**, Average trade in as \$4,270, and Rough trade in as \$3,195
6. Kelley Blue Book shows good condition as **\$5,319**. (KBB does not price poor condition)
7. Sales not available with high mileage.

Recommendations: Based on research, I recommend a value of **\$5,232.00** (average of KBB's good condition value and NADA's clean trade in value).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

X: COVENANTS

a. Covenant release

Property Owner: Joan Dubois

Map and Parcel: 16-70

Property owner came in and combined property and added to existing Covenant (16-65). Map & Parcel 16-70 with 2.45 acres was added to the covenant in error.

Recommendation: Release covenant, correct error, and enter remainder back in the Covenant.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Requesting approval to send Covenant Breach letters to the following:

- 1) Pamela Slayton / Weyman Fincher Map & Parcel 40-98
- 2) Melissa Craig / Melissa Chamlee Map & Parcel 28-17B
- 3) The Gevevieve H McWhorter Revocable Trust / John & Michael Ann Bailey Map & Parcel 40-53A

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Requesting BOA approve and adopt Conservation Use Land Values & Forest Land Protection Act Land Values for 2017 as provided by the Department of Revenue.

Motion to approve Covenant and Forest land protection Act Values:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

XI: MOBILE HOME POLICY

a. Mobile home policy changes

BOA received a copy of the Chattooga County Mobile Home policy and a revised addendum that they will review and discuss during next weeks meeting.

Nancy Edgeman informed the Board that she will be attending CAVEAT in the place of Mr. Richter.

Meeting Adjourned at 10:20 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 May 10, 2017