

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 4, 2018

Attending: William M. Barker – Present
Hugh T. Bohanon Sr. – Present
Richard L. Richter – Present
Doug L. Wilson – **Absent**
Betty Brady - Present
Nancy Edgeman – Present

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes March 28, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

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 Real & Personal Certified to Board of Equalization - 23

Cases Settled – 25

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

Received appraisals from Attorney's office

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

Deadline for exemptions, returns, & Covenants ended April 2, 2018 at the close of business. The office is processing any remaining items to be approved by the Board.

NEW BUSINESS:

V. APPEAL:

2017 TAVT Appeals taken: 14

Total appeals reviewed Board: 14

Pending appeals: 0

Closed: 14

2017 Real & Personal Appeals taken: 168

Total appeals reviewed Board: 168

Pending appeals: 0

Closed: 168

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VII: COVENANTS

a. 2018 COVENANTS

3/22/2018	21-70	BRADEN JERRY	86.79	RENEW	2008
3/22/2018	22-11	BRADEN JERRY	55.97	NEW	2018
3/22/2018	22-15A	BRADEN JERRY	361.41	NEW	2018
3/22/2018	56-20	BRADEN JERRY	92	RENEW	2008
3/22/2018	13-62	BRADEN JERRY	207.87	RENEW	2008
3/22/2018	14-4	BRADEN JERRY	77.23	RENEW	2008
3/22/2018	28-31-L03	BRADEN JERRY	25.2	RENEW	2008
3/22/2018	50-59	BRADEN JERRY	192	RENEW	2008
3/22/2018	28-31-L12	BRADEN JERRY	129.52	RENEW	2008
3/22/2018	21-70A	BRADEN JERRY	144.44	RENEW	2008

Requesting approval for Covenants listed above:

Reviewer: Wanda Brown & Cauprice Jones

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Property: 64E—26 a manufactured home

Tax Payer: BEARDEN, JIMMY W

Year: 2017 & 2018

Contention: HOME NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$1,528

Determination:

1. Home was visited as part of 2018 Delinquent Homes project.
 - a. Home is a 12x36 1985 Noble by Commodore.
 - b. Account is delinquent to 2013.
2. Field visit of 03/19/2018 verified that home is not on this parcel.
3. Review of satellite imagery:
 - c. Home is evident on the parcel in November of 2014
 - d. As of February 2017 the home no longer appears at this location.

Recommendation:

1. It is recommended that the value of this home be set to -0- for tax years 2017 and 2018.
2. It is further recommended that this home be deleted from the county tax rolls for tax year 2019.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property: 64E—26 A manufactured home
Tax Payer: MEDLEY, EDDIE
Year: 2013 to 2018

Contention: HOME IS NOT TAXABLE FOR YEARS INDICATED

Determination:

1. Home was visited as part of 2018 Delinquent Homes project.
2. Field visit of 03/19/2018 verified that home is not on this parcel.
3. Review of satellite imagery: Home no longer appears on property as of the November 2014 image.
4. Account is delinquent back to tax year 2013.

Recommendation:

1. It is recommended that the tax appraisal of this home be set at -0- for tax years 2013 & 2018.
2. It is further recommended that this home be deleted from the county's tax rolls for tax year 2019.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Property: 78—8-H a manufactured home
Tax Payer: MOORE, CHRIS
Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2018 TAX APPRAISAL = \$11,397

Determination:

1. Home in question is a 1994 year model Weston by Fleetwood.
 - a. Size is listed as 16x76
 - b. Add-Ons are listed as:
 - House style siding and roofing
 - A 16x12 open porch
 - A central AC unit
 - Fireplace
2. An appellant report home is not in livable condition.
 - a. All kitchen and plumbing fixtures have been removed.
 - b. Central heat and air system is currently not working
 - c. Siding has been removed.
 - d. Extensive repairs are being made to the interior.
3. Field inspection of 03/26/2018 confirms Appellant's claims (see photos included in appeal folder).

Recommendation:

1. Add a 0.70 functional obsolescence factor to the base value for 2018.
2. Delete value of House-style siding value for 2018.
3. Add a 0.10 functional obsolescence factor to other add-ons.
4. Total 2018 tax appraisal adjusts to \$5,254.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mr. Brady

Vote: All that were present voted in favor

d. Property: 68—110 a manufactured home
Tax Payer: STARR, JESSIE J
Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2018 TAX APPRAISAL = \$2,074

Determination:

1. Home in question is a 1967 model American by DMH.
 - a. Size is listed as 12x60
 - b. No Add-Ons are listed to this home.
2. Appellant reports that home is not in livable condition.
 - a. Wiring and circuit box have been removed
 - b. Roof leaks: ceiling has dropped in places.
 - c. Area around the home as overgrown making access difficult.
3. Field visit of 03/27/2018 confirms Appellant claims (see photos in appeal folder).

Recommendation:

It is recommended that the value of this home be adjusted to \$500 (salvage) for the 2018 tax year.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Property: L03—13 a manufactured home
Tax Payer: HURLEY, SHEREE **Agents:** Henderson, William Lee & Linda S
Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2018 TAX APPRAISAL = \$5,002

Determination:

1. Home in question is a 1989 year model General by General MFG Homes.
 - a. Dimensions are listed as 14x56
 - b. Add-Ons are listed as :
 - House-style siding and roofing
 - 14x8 Open Porch
 - 8x8 Landing
 - 4x4 Landing
 - Wood heater
2. Agents report home as unlivable. Home was reportedly moved from the north side of this parcel to the south side, by pushing it with a bulldozer. Agents report this has caused structural damage and the home cannot therefore be moved for its present location.
3. Satellite imagery confirms the relocation of the home.
4. Field inspection (with interior) inspection, did not discover any structural deficiencies.
 - a. There is some internal damage, but it does not seem to relate to the re-location.
 - b. There is no indication of leakage, or mold, and deterioration of the floor does not seem excessive for a home built in 1988.

Recommendation:

1. Adjustment to NADA schedule (in POOR condition), along with updates of Add-Ons to new cost

schedules, would result in a 2018 tax appraisal of \$6,336.

2. It is therefore recommended that the value of this home be maintained at \$ 5,002 for 2018.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

f. Property: 46—15 a manufactured home
Tax Payer: GODREY, BELINDA DARLENE
Years: 2013 to 2018

Contention: Tax appraisal exceeds fair market value for years indicated.
Tax appraisal 2013 - 2016 \$7,457 Tax appraisal 2017 – 2018 \$5,048

Determination:

1. Appeal filed 03/29/2018.
 - a. Home was already on Delinquent Homes project list.
 - b. Account is delinquent to 2013
2. Home is question is listed as a 1985 SP Hombre by Smith Company.
 - a. Dimensions per record are 14x72.
 - b. Add-Ons consist of a bay window and a 12x8 Tip-out.
3. Appellant reports that home is not livable. Reports home was vandalized, wiring stripped out, and all furnishings and appliances have been removed.
4. Field inspection of 04/02/2018: home has deteriorated to the point of salvage (see photos included in folder)

Recommendation:

It is recommended that the value of this home be set to \$500 for tax years 2013 to 2018.

Reviewer: Roger F Jones

Motion to approve recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

IX: RETURNS

a. Owner: Trammel Brent Hardwick Brimer Danita Kay
Tax Year: 2018
Map/Parcel: 00T080000062

ON HOLD PENDING FURTHER INFORMATION

Owner's Asserted Value: Improvement Value: \$95,000 Accessory Value: \$5,000 Land Value: \$7,100 for a total fair market value of \$107,100.

Owner's Contention: The added garage is not finished inside nor has any rooms. It is basically a box to park cars. The addition that was a garage already has sheet rock walls. A door and window was added to close in the garage. There is no central heat or air in the room. A window air conditioner was added and a heater. The land, I feel, is overvalued. I recently sold 3 acres in Trion City Limits for \$15,000. Trion land is not selling at the prices it once sold for. According to recent house sales in Trion, I feel, the house is overvalued. According to the recent sales of the Florence property and Overfield property. I would appreciate you reconsidering the values of this property. Thank You-Danita K. Brimer

Determination:

1. Property is located on 360 Pine Street, Trion, GA, 30753. This property has an Improvement value of

\$108,096, Accessory value: \$18,914 and a Land Value of \$11,322 for a total fair market value of \$138,332.

2. A field visit was done on 3/27/18 no changes were found. A previous field visit had been done on 9/29/16 by another field appraiser.

3. Return was discussed with the appraiser that did the review in 2016 and the mapping department to check the land factors and value.

4. According to the mapping department the land value is influenced by a neighborhood factor of 1.80 which is on all land in the Trion City Limits. Without this factor the land value would be lower than the owner's asserted value.

Recommendations:

1. Remove the override values from the improvement and accessories. Change 1 story addition to 1 story addition no heat according to what the owner said in their contention about this area in their house. These changes would alter the Improvement Value to \$98,147, Accessory Value to \$18,685 and the Land Value would stay the same at \$11,322, for a total fair market value of \$128,154.

Reviewer: Bryn Hutchins

X: INVOICES

**a. Office Depot – Customer # 24824970 Date 3/28/2018 Amount \$16.45
BOA reviewed, approved and signed**

b. Verizon – JetPack unlimited Data \$37.99 Monthly

Motion was made by Mr. Richter to approve a Verizon jetpack for the Assessor's office for field work, Seconded by Mr. Bohanon, All that were present voted in favor.

Meeting Adjourned at 9:42am

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Richard L. Richter
Doug L. Wilson
Betty Brady



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Board of Tax Assessors
Meeting of April 4, 2018

04/11/2018