

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 11, 2018

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

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 4, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

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

2018 Covenants

3/23/2018	35-78	GILREATH JUDSON LEE	129	RENEW	2008
3/23/2018	65-34A	HENNON JERRY D	12.5	RENEW	2008
3/23/2018	64F-046	FULTON CYNTHIA ANN	20	NEW	2018
3/23/2018	16-56	HARRIS CHARLES E	29.06	NEW	2018
3/23/2018	10-Oct	WALRAVEN HANSELL	160	RENEW	2018
3/26/2018	02-037	BROWN GINGER L	25	RENEW	2008
3/26/2018	24-3	JOHNSON TRACY	77.72	NEW	2018
3/26/2018	38-04	DOOLEY CARL JR	158	RENEW	2008
3/26/2018	37-24	DOOLEY CARL JR	11.2	RENEW	2008
3/26/2018	41-17	DOOLEY CARL JR	111.81	RENEW	2008
3/26/2018	37-018	DOOLEY CARL JR	10.05	RENEW	2008
3/26/2018	29-70	WILLINGHAM SHIRLEY MOORE	18.42	RENEW	2008
3/27/2018	64C-001	PULLIAM, JANE	39	RENEW	2008

Requesting approval for Covenants listed above

Reviewer: Cauprice Jones

Motion to approve Covenants listed above:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. 2018 Covenants not renewed. Requesting approval via spreadsheet to remove 53 2018 Covenants that were not renewed. Renewal letters were mailed in November of 2017. Deadline to file was April 1, 2018.

Reviewer: Nancy Edgeman

Motion to remove Covenants:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: RETURNS

a. Owner: Trammel Brent Hardwick Brimer Danita Kay

Tax Year: 2018

Map/Parcel: 00T0800000062

UPDATE: The Florence property in question is now owned by Joey L Jones and is located on 351 Central Avenue, Trion, GA, 30753. It was sold on 8/8/17 for \$150,000. The property has an improvement value of \$124,740 (120 grade), accessory value of \$0 and a land value of \$13,703 (1.32). The Overfield property in question is now owned by Jennifer N Blevins and is located on 186 Sunrise Circle, Trion, GA, 30753. It was sold on 7/25/17 for \$164,000. It has an improvement value of \$117,837 (110 grade) an accessory value of \$5,278 and a land value of \$10,343 (0.52 acres). Both properties are in the city limits.

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

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: 35-13

Owner Name: Baldwin, Max & Tari

Tax Year: 2018 Return

Appraiser notes: Current TFMV is \$13,498. Property visited on 4/3/18.

Owner's Value Assertion: \$7,340

Determination: Home was determined to be in extremely poor condition. Home has leaking roof, broken windows, missing siding, damaged fascia, vines growing inside of walls, and holes in ceiling. The physical condition of the utility building is slightly lower than recorded. The lean to is not currently recorded but should be sound valued to \$0 for current condition.

Applying a functional obsolescence of 68% to the home gives a value of \$3,868. Applying a physical of 30 to the utility building gives a value of \$278. No changes should be applied to the land. The adjusted TFMV would be \$10,986, a reduction of \$2,512.

Recommendations: I recommend applying a sound value of approximately \$5 per square foot to the home and adjusting the physical condition of the utility building for a TFMV of \$10,986.

Reviewer: Randy Espy

Motion to sound value all buildings to zero and leave land as is:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Map & Parcel: 35-10**Owner Name: Baldwin, Max & Tari****Tax Year: 2018 Return****Appraiser notes:** Current TFMV is \$20,788. Property visited on 4/3/18.**Owner's Value Assertion:** \$6,840**Determination:** Home was determined to be in extremely poor condition. Home has broken windows, interior is gutted, some areas with flooring and joist torn out. The implement shed is incorrectly recorded imp shed with floor or walls and should be imp shed with floor, walls, and roof with a grade of 50 and physical condition of 50%.

Applying a physical condition of 32% and a functional obsolescence of 64% to the home gives a value of \$4,808. Applying appropriate changes to the implement shed gives a value of \$430. No changes should be applied to the land. The adjusted TFMV would be \$12,078, a reduction of \$8,710.

Recommendations: I recommend applying a sound value of approximately \$5 per square foot to the home and correcting the recorded information on the implement shed for a TFMV of \$12,078.**Reviewer:** Randy Espy**Motion to accept recommendation and permit to check condition in 2020:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor****d. Map & Parcel: 35-9****Owner Name: Baldwin, Max & Tari****Tax Year: 2018 Return****Appraiser notes:** Current TFMV is \$11,462. Property visited on 4/3/18.**Owner's Value Assertion:** \$6,635**Determination:** Home was determined to be in extremely poor condition. Home has broken windows, holes in ceiling, porch and fascia has rotting wood, and condition of roof is very poor. The implement shed is accurately recorded as far as grade and physical condition.

Applying a physical condition of 32% and a functional obsolescence of 75% to the home gives a value of \$3,114. The implement shed value should remain at \$372. No changes should be applied to the land. The adjusted TFMV would be \$10,766, a reduction of \$696.

Recommendations: I recommend applying a sound value of approximately \$5 per square foot to the home for a TFMV of \$10,766.**Reviewer:** Randy Espy**Motion to sound value house to zero and leave shed at \$372 and leave land as is:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****e. Map & Parcel: 30-46****Owner Name: Raptis, James A.****Tax Year: 2018 Return****Appraiser notes:** Current TFMV is \$611,186. Property was visited on 4/4/18 by Randy Espy and Bryn Hutchins.**Owner's Contention:** See letter in file.**Owner's Value Assertion:** \$399,000

Determination:

1. Brick home (FMV \$63,057)-no longer has heating system, fireplace is no longer useable, roof in poor condition, fascia-soffit-gutter damage, basement leaks. Correcting these items and adjusting the physical condition to 63% gives home a FMV of \$42,954, a difference of \$20,103.
2. Wood siding home (FMV \$180,185)-grade of home is inaccurate as a 110 and should be 100 due to materials and workmanship, siding is plywood not wood, current phys condition should be recorded at approx. 93%, sketch details for story count incorrect, and garage not sketched. Correcting these items and adjusting the physical condition to 93% gives home a FMV of \$156,195, a difference of \$23,990.
3. Mobile home (FMV \$10,101)-home is recorded as real estate with certificate of permanent location. The home is in poor condition including siding, fascia, soffit, and roof damage. The porches are rotting and hole in ceiling from water damage. Roger Jones assisted with calculating physical condition and values on this home per photos taken during visit. Adjusting the recorded condition of mobile home and add-ons gives home a FMV of \$8,230, a difference of \$1,871.
4. Accessories (FMV \$47,445)-property is recorded with 20 accessories currently. 3 of these accessories should be removed from record and 5 accessories not currently recorded should be added. Many of these accessories require adjustments to grade and physical condition. The required adjustments reduce the current accessory value by \$21,596 to \$25,849. The addition of new accessories adds a value of \$41,344 for total accessory FMV of \$67,193, an increase of \$19,748.
5. The land values are consistent with other large tracts in the county. The land is currently recorded as being under a covenant. The taxable value of land under a covenant is set by the state according to the Table of conservation use values issued by the state for the year in which land was put under a covenant.

Recommendations: I recommend correcting record to reflect changes listed above. The current TFMV of \$611,186 would be adjusted to approximately \$584,970, a reduction of \$26,216.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

IX: MOBILE HOMES

a. Property: 38—110 a manufactured home

Tax Payer: BRADY, TERRELL WAYNE

Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS FAIR MARKET VALUE
2018 TAX APPRAISAL \$19,010

Determination:

1. Home in question is a 1993 year model Harbor House by Palm Harbor.
 - a. Size is listed as 27x72
 - b. Add-Ons are listed as
 - House-style siding and housing
 - Central air system
 - 10x16 open porch
 - Fire place
 - 8x20 deck
2. Appellant is requesting a value reduction to \$15,000.
 - a. Reports he cannot get re-financing on the home due to its age.
 - b. Reports home needs electrical repair work
 - c. Reports central system does not function.
 - d. Reports that one bathroom is "torn out"

3. Appellant provided a photograph showing toilet removed and repair work being done on floor around toilet.
4. Field visit of 03/26/2018 discovered:
 - a. Roof has been replaced with a non-factory metal roof
 - b. No major structural defects were detected.
5. No documentation of repair costs / estimates are available.

Recommendation:

1. Based on photograph, a repair estimate of \$1,500 would seem reasonable.
2. Without an estimate of the damage or repair need of the central system and any other electrical problem the home may have, no reasonable adjustment of value can be recommended.
3. It is recommended that the 2018 value of this home be adjusted to **\$17,510**.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 57—7 a manufactured home

Tax Payer: GODFREY BELINDA DARLENE

Years: 2015 to 2018

Contention: Tax appraisal exceeds fair market value of home for the years indicated.
Tax appraisal **\$2,020**

Determination:

1. Appeal was filed 03/29/2018.
 - a. Home was listed as part of 2018 Delinquent Homes project.
 - b. Home is delinquent to 2015.
2. Home is listed as a 12x40 of Unknown make and model.
 - a. Dimensions are listed as 12x40.
 - b. Add-Ons are comprised of house-style roofing and siding.
3. Appellant reports that home is not in livable condition.
4. Field inspection of 04/02/2018 confirms that exterior of home is in very poor condition.
 - a. See photos included in appeal folder.
 - b. Appointment was set for 04/06/2018 for interior inspection. Appellant did not appear.
5. What can be seen through the windows does not appear to indicate a great deal of damage to the interior.

Recommendation:

1. Repair to the exterior of the home (replacing insulation and siding) is estimated to exceed \$1,000. This does not include repair / replacement of seals or studs.
2. A salvage value of \$500 is recommended for this home for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

X: EXEMPTIONS

a. Property Owner: Karen Sue Moe Surviving Spouse of Scott Alan Moe

Map & Parcel: 36-32A-L04

Tax Year: 2018

Contention: Ms.Karen Moe visited the office on January 23, 2018 to file for Veterans Exemption for Surviving Spouse. At that date Ms. Moe did not have the proper paperwork. Ms. Moe returned on March 30, 2018 and presented a letter from the Department of Veterans Affairs.

Determination:

1. Mr. Moe died on active duty 7/12/2018; he died as a result of a service connected disability, and was considered permanently and totally disabled at the time of his death.

Recommendation: Approve the Veterans Exemption for surviving spouse per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

b. Age 62, Age 65, and Age 70 & Single Homestead exemptions Exemptions. Requesting approval via spreadsheet.

Reviewer: Cauprice Jones

Motion to approve exemptions:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Exemption Denials – Requesting denial via spreadsheet

Reviewer: Cauprice Jones

Motion to approve recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

XI: INVOICES

a. Schneider (qpublic) INV-2659 Due Date 5/31/2018 Amount \$600.00

BOA approved and signed

XII: EMPLOYEES

a. Employee Review Meeting

BOA met with each individual employee to discuss any issues and items they may need pertaining to their job.

Tax Commissioner, Joy Hampton requested a read only version of WinGAP for her office to help with the digest. A motion was made by Mr. Richter to approve WinGAP for her office, Seconded by Mr. Wilson, All that were present voted in favor.

Meeting Adjourned at 11:47am

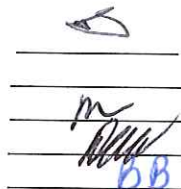
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady



Chattooga County

Board of Tax Assessors

Meeting of April 11, 2018

04/18/2018
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