

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 18, 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 9:03 am

APPOINTMENTS: Larry Trapp 9:00am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 11, 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.

The office is working towards getting items entered and preparing for assessment notices.

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**

3/123/2018	31-100	HUGHES HUGH DON	17.18	RENEW	2008
3/27/2018	72-1	SCOGGINS LELAND	501.64	RENEW	2008
3/27/2018	77-15	SCOGGINS LELAND	141.3	RENEW	2008
3/27/2018	77-4	SCOGGINS LELAND	78	RENEW	2008
3/27/2018	72-11	SCOGGINS LELAND	10.84	RENEW	2008
3/27/2018	84-35	SCOGGINS LELAND	281.75	RENEW	2008
3/27/2018	47-46	ELROD JAMES HUGH	31.71	RENEW	2008
3/26/2018	31-17	CLEVELAND DANIEL	89.7	NEW	2018
3/26/2018	70-08	GORE SPRINGS LLC	302.4	RENEW	2008
3/27/2018	30-61	DOTSON GARY @ PEGGY	14.43	RENEW	2009
3/28/2018	13-76B	GRUBER ERIC	49.7	RENEW	2011
3/28/2018	77-13	PICKELSIONER L & LELAND SCOGGINS	816.94	RENEW	2008
3/28/2018	37-TR012	ELLIS JESSE/ELLIS KATIE	11.07	CONTINUE	2016
3/29/2018	35-12	BALDWIN MAX RUSSELL JR	43	NEW	2018
3/29/2018	16-13	FLOOD THOMAS.	71	NEW	2018

Requesting approval for Covenants listed above

Reviewer: Cauprice Jones

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Property: 63—26-19B a manufactured home

Tax Payer: WALKER, DENISE K **Agent:** WOOTEN, R.L.

Year: 2016 to 2018

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE FOR THE YEARS INDICATED.
TAX APPRAISAL \$19,079

Determination:

1. Home is listed as a 1994 model North River by North River Homes.
 - a. Size is listed as 16x80
 - b. Add-Ons are listed as
 - Central Ac System
 - House-style roofing and siding
 - 16x11 Open Porch
2. Agent reports that Appellant is deceased.
 - a. On-line obituary search could not confirm.
 - b. Agent is land-owner. Acquired 2014 via tax sale. (Home is NOT described in tax deed)
3. Agent reports home has having been “stripped”. Kitchen plumbing has been removed. Interior walls damaged when wiring torn out. Glass has been removed from windows. Roof leakage. Holes through exterior siding.
4. Field visit of 04/06/2018 confirms home is in salvage condition (see photos included in folder)

Recommendation:

Recommend value be adjusted to \$500 for tax years 2016 to 2018

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property: S08—2 a manufactured home
Tax Payer: HEDGECOTH CRISTY **Agent:** TAMMY WILLIAMS
Year: 2018

Contention: HOME IS NOT TAXABLE FOR TAX YEAR 2018.

Determination:

1. Home under contention is a 1980 model mobile home of unknown manufacture.
 - a. Size is listed as 12x62
 - b. Add-Ons are listed as a bay window and an 8x8 landing
2. Agent reports home was “torn down” prior to 01/01/2018 and therefore is not taxable for the 2018 tax year. 2018 taxes have not been paid as of this date.
3. Field visit of 04/11/2018 confirms that home is no longer on this property
4. Satellite imagery shows home on this parcel as of February 2017.

Recommendation:

As it cannot be verified that the home was on the property prior to 01/01/2018 it is recommended that the value of this home be set to -0- for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Property: 16—43 a manufactured home
Tax Payer: CULBERT WILLIAM J
Years: 2013 - 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
 TAX APPRAISAL = \$3,639 (for all years)

Determination:

1. Home visited as part of 2018 Delinquent Accounts project
2. Home of record is an estimated 1965 model mobile home of unknown manufacture.
 - a. Size is listed as 12x57
 - b. Add-Ons consist of a 12x20 attached carport and two open porches; 8x18 & 8x20 respectively.
3. Account is delinquent back to 2013.
4. Field visit of 04/13/2018 confirms home is no longer on property.
5. Satellite imagery confirms home was on the property October of 2012, but was no longer there as of November 2014.

Recommendation:

1. As it cannot be verified that the home was still on this property 01/01/2013, it is recommended that its value be set to -0- for tax years 2013 to 2018.
2. It is further recommended that this home be deleted from the county’s tax records for tax year 2019.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

d. Property: L03—5 a manufactured home

Tax Payer: TRAPP, TERRY GLENN
Years: 2016 to 2018

Contention: TAX APPRAISAL EXCEEDS VALUE EXCEEDS FAIR MARKET VALUE
 TAX APPRAISAL 2016 = \$7,109
 TAX APPRAISAL 2017 to 2018 = \$5.690

Determination:

1. Home was listed as a 1980 model River Oaks by River Oak Homes.
 - a. Size was listed at 14x72
 - b. Add-ons were listed as a 12x16 1-story addition, an 11x12 attached garage, and a 10x8 open porch.
2. Mr. Trapp is asking for tax consideration based on severe medical conditions.
3. Field visit of 04/11/2018 produced the following discoveries:
 - a. Per data plate, manufacturer is May Industries, Inc from Boaz AL. The last listing of this company with Alabama SOS, was a merger to River Oaks Homes, Inc. The last filing of this company was in 1990.
 - b. Home is actually 70 feet long, not 72.
 - c. Attached Garage is 22x12, not 11x12
 - d. The home is gas heated and has a central AC unit (estimated at 3 tons)
 - e. One story addition is actually an enclosed porch.
4. Walk through of home discovered no major deficiencies or defects. (Ceiling tiles indicate a roof leak in the far corner of the master bath. It was not possible to ascertain whether or not this is a current problem or a fixed one.) Home appears to be in FAIR condition.
5. NADA floor value of home, in fair condition, is \$3,344. Correcting Add-Ons to updated cost schedules would produce an additional \$2,934, for a total FMV of \$6,287

Recommendation:

1. It recommended that the 2016 to 2018 values be left unchanged.
2. It further recommended that the above corrections be applied for the 2019 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Larry Trapp joined the meeting at 9:07am requesting special consideration due to medical issues for the delinquent taxes owed on his son, Terry Glenn Traps property. The Board of Assessors informed Mr. Trapp delinquent taxes were not within their authority and referred him to the Tax Commissioners office.

IX: PERSONAL PROPERTY RETURNS:

a. Map & Parcel: S31-38-C

Owner Name: AutoZone

Tax Year: 2018

Owner's Contention: Returning value of \$319,054

Determination:

1. Their indicated depreciation value is \$418,893.84 (our calculation is \$418,892) they are asking for \$319,054 which is a difference of \$99,839.
2. For furniture, fixtures and equipment they have returned their indicated market value \$18,390.10 instead of the cost depreciation value \$43,109.25 and no supporting documentation of how they arrived at the market was submitted with their return.
3. They checked the cost method known as first in-first out (FIFO) as their method for inventory which is acceptable and they show a total inventory of \$375,784.59, however; they are requesting \$300,664.19.
 - a. Upon researching how companies sometimes determine value for inventory, etc; the following was

determined:

- i. The method often used is Last in first out (LIFO) and is accepted as a means of inventory pricing by the Internal Revenue service, however; is not considered reflective of current market values and its usage is not acceptable for property tax purposes.
- ii. It is not clear as to how they determined their requested value of \$300,664.

Recommendation:

Based on uniformity, no supporting documentation and research (see attached Superior Court Civil Action No. B-629-7) it is recommended that the returned value of \$319,054 be denied and the total value of \$418,892 be accepted for tax year 2018.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Kenny Ledford joined the meeting and discussed the Sales Ratio Study.

Jason Espy Joined the meeting to discuss the Euphoria scheduled for late April. Mr. Espy questioned the Covenant penalty breach that will be levied when this takes place.

The BOA approved for Cindy Finster to work in the office as part time until Wanda Brown returns.

Meeting Adjourned at 10:24am

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

Chattooga County
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Meeting of April 18, 2018

04/25/2018