

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 25, 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 18, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. 2018-2019 GCP Schedule

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
V. MOBILE HOMES

a. Property: 17—9-D a manufactured home
Tax Payer: GILLEY, JEFFREY G & MORGAN CHARLE M JR
Years: 2013 to 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
 TAX APPRAISAL \$8,562

Determination:

1. Home in question is listed as a 25x62 1980 year model of unknown manufacturer.
 - a. Add-Ons are listed as:
 - Central AC, Fireplace, house style roofing and siding
 - 10x18 Open Porch and a 21x27 carport.
 - b. Account is part of 2018 Delinquent Homes project. Account is delinquent back to 2013.
2. Field search of 04/13/2018 confirmed there are no manufactured homes on parcel 17--9-D.
 - a. There are photos of this home from field visit in 2008.
 - b. Satellite imagery does not clearly indicate the presence of this home on this parcel.

Recommendation:

1. It is recommended that the value of this home be set to -0- for tax years 2013 to 2018.
2. It is further recommended that this home be deleted from the county 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

b. Property: 17—9-D a manufactured home
Tax Payer: GILLEY, JEFFREY G & MORGAN CHARLE M JR
Years: 2013 to 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
 TAX APPRAISAL \$500

Determination:

1. Home in question is listed as a 1980 year model of unknown manufacturer.
 - a. Size is listed as 12x58
 - b. No Add-Ons are listed.
2. Field search of 04/13/2018 confirmed there are no manufactured homes on parcel 17--9-D.
 - a. Satellite imagery does not clearly indicate the presence of this home on this parcel.
 - b. Was apparently used for storage purposes.

Recommendation:

3. It is recommended that the value of this home be set to -0- for tax years 2013 to 2018.
4. It is further recommended that this home be deleted from the county 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

c. Property: L03--4
Tax Payer: TRAPP, TERRY GLENN
Years: 2016 & 2017

Contention: HOUSE HAS NO VALUE
 2017 TAX APPRAISAL = \$5,589 2016 TAX APPRAISAL = \$5,522

Determination:

1. Mr. Trapp is requesting special tax consideration due to severe health conditions.
2. Review of records indicates house as been valued at -0- since tax year 2010.
3. Current value of \$5,589 breaks down as:
 - a. Land (0.77 acres) \$3,127
 - b. Accs \$2,462 (2017)
\$2,395 (2016)
4. The listed accessory building is a 30x24 Carport with floor. Appraisal of \$2,462 breaks down to \$3.42 per square foot.

Recommendation:

It is recommended that the value of this property be left unchanged for tax years 2016 and 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 68--31 a manufactured home
Tax Payer: WEST, MAXINE
Year: 2018

Contention: HOME IS NOT TAXABLE FOR THIS TAX YEAR
 2018 TAX APPRAISAL = \$2,534

Determination:

1. 2017 Permit MOB HOME RMVD. Reporting mobile home dismantled.
 - a. Permit issued 05/08/2017.
 - b. Home of record is a 1974 year model Monte by Vintage Homes.
 - Size is listed at 12x60
 - No Add-ons are listed
2. Field visit of 04/23/2018 discovered the frame of this home at the indicated location.
 - a. Only the frame, no rubble and no signs of disturbance.
 - b. Satellite imagery confirms that home was still located on this parcel in February of 2017.
3. Ms. West was contacted by phone 04/24/2018 and confirms home was dismantled in May of 2017.

Recommendation:

1. It is recommended that the value of this home be set to -0- for the 2018 tax year.
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 accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Property: 69—19 a manufactured home
Tax Payer: MORGAN POLLY
Years: 2013 to 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
 2013 TAX APPRAISAL \$3,696 TAX APPRAISAL 2014 to 2018 \$2,365

Determination:

1. Home was investigated as part of 2018 Delinquent Homes project. Account is delinquent for tax years 2013 to 2018.
2. Home of record is listed as a 1987 model Dynasty by Spiral Industries, Inc.
 - a. Size is listed as 14x48
 - b. There are NO Add-Ons listed to this home.
3. Home first appears on the prebill digest for tax year 2003 in the name of Edward L Teems. Edward Leroy Teems, Jr. is the current owner of the real estate.
 - a. Account was in the Teems name from 2003 to 2009.
 - b. In tax year 2010 the account was transferred into the name current name of Polly Morgan.
 - c. Home is titled in the names of Frank M & Betty T Powers in Carol County.
4. Field visit of 04/23/2018 confirmed there is no manufactured home on this parcel.
 - a. No driveway to this property was discernable off DC Brown Road.
 - b. A disconnected power meter was discovered that might indicate the approximate previous location of this home.
5. Due to heavy tree cover, satellite imagery from 1999 to 2017 cannot confirm presence of home for those tax years.

Recommendation:

1. It is recommended that the value of this home be set at -0- for tax years 2013 to 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 accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VI: RETURNS

a. Owner: Cox Michael Wade

Tax Year: 2018

Map/Parcel: 000480000069L15

Owner's Asserted Value: Improvement: \$47,127.50, Land: \$10,000, Total Fair Market Value: \$57,127.50.

Determination:

1. Property is located on 100 Roslyn Lane and has an improvement value of \$94,255, land value of \$20,000 and a total fair market value of \$114,255.
2. A field visit was done on 4/6/18, the grade of the house is 105; however, it is more in line with 110 to 115 grade houses. (Note: all other houses in this small subdivision that I visited for review the same day as this return are graded at 105.)
3. A new 17x27 deck had been added to the house, 8x17 deck landing patio and 4x17 open porch had been converted to a 12x17 screen porch.
4. The land value was set by sales price in the past. Consulting with mapping department and looking at recent sales there is no evidence for any change in value.

Recommendations:

1. Remove fair market value override from house, add 17x27 deck and change 8x17 deck landing patio and 4x17 open porch to 12x17 screen porch. Consider increasing grade of house from 105 to 110. These changes would alter the improvement value to \$89,314; leaving the land value the same at \$20,000 would change the total fair market value from \$114,255 to \$109,314.

Reviewer: Bryn Hutchins

Motion to accept recommendation and to review all properties in the neighborhood:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: COVENANTS**a. 2018 Covenants**

3/29/2018	B02-32	SCHRADER GRADY E	10.66	RENEW	2008
3/29/2018	46-43	SCHRADER GRADY E	14	RENEW	2008
3/29/2016	31-26	HOSKINS KAREN/ LEE ALICE	162	NEW	2018
3/29/2018	15-97-C	BOWMAN CHRIS	27.5	NEW	2018
3/29/2018	15-97	BOWMAN CHRIS	153.04	NEW	2018
3/29/2018	9-35-D	DAVIS BETTY TUCKER	26.03	NEW	2018
4/2/2018	73-5	HIX FAMILY LIMITED	157.76	RENEW	2008
4/2/2018	53-28	CLARK HOWARD	85.62	RENEW	2008
4/2/2018	90-500-c	BOYD VICKI	20.89	NEW	2018
4/2/2018	09-500-B	STANFIELD DAVID	12.45	NEW	2018
4/2/2018	78-8B	DOWNEY HELEN	25.66	RENEW	2008
4/2/2018	29-30	PRICE DEED	29.95	NEW	2018
4/2/2018	41-41-TR2	REYNOLDS LARRY AND SALLY	13.92	NEW	2018
4/2/2018	16-31A	CAMP RONALD S & LISA	17	RENEW	2008
4/20/2018	37-32	SENTELL WILLIS A	13.84	CONTINUE	2009

Requesting approval for Covenants listed above

Reviewer: Cauprice Jones

Motion to approve all Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. 2017 Covenant continuations that were not continued

Grantee	Grantor	Map & Parcel	Penalty
Wright Phillip Hugh & Twyla D	Wright Phillip Hugh	15-75	\$1,745.73
Dover Brian	Housch John & Robert	48-34	\$4,653.14
Rosser Stan & Steve	Rosser Stan	55-73TR3	\$2,541.18
Rogers Michael & Soja	Rogers Michael	68-13	\$2,095.36

Requesting approval to send 30 day penalty breach letters

Reviewer: Nancy Edgeman

Motion to send 30 day penalty breach letters:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: INVOICES

a. Parker Fibernet LLC – INV #1018768 Due date 5/5/2018 Amt. \$512.50

BOA reviewed, approved, & signed

The BOA discussed Alchemy Burn, Covenants, and changes to the public website.

Meeting Adjourned at 10:28am

William M. Barker, Chairman

W.M. Barker

Hugh T. Bohanon Sr.

H.T. Bohanon Sr.

Richard L. Richter

R.L. Richter

Doug L. Wilson

D.L. Wilson

Betty Brady

Chattooga County

Board of Tax Assessors

Meeting of April 25, 2018

05/02/2018