

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 2, 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 25, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved & signed

b. Emails:

1. Weekly Work Summary
2. Dixie Dye estimated values
3. Mount Vernon Mills values
4. Covenant proposal

BOA acknowledged and discussed email items.

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:

2018 TAVT Appeals taken: 1
Total appeals reviewed Board: 1
Pending appeals: 0
Closed: 1

2018 Real & Personal Appeals taken: 0
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

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

BOA acknowledged

V. MOBILE HOMES

a. Property: 69—20 a homesteaded manufactured home

Tax Payer: QUEEN FRANCES L

Year: 2014 to 2017

Contention: HOME IS PART OF DELINQUENT HOMES PROJECT
2018 TAX APPRAISAL (MH ONLY) \$3,494

Determination:

1. Home of record is listed as a 1984 Pinewood manufactured home
 - a. Size is listed as 14x60
 - b. NO Add-Ons are listed to this home.
2. Home was visited 04/23/2018 as part of Delinquent Homes project.
 - a. Home appears to be vacant.
 - An internet search indicates that Ms. Queen is in her nineties. The only address referenced was 260 DC Brown Road.
 - No obituary was found. Neither is Ms. Queen a resident of the local nursing home.
 - b. Exterior of Home is in very poor condition. (See Photos included in folder). However the following Add-Ons should be listed.
 - House-style siding (hardboard)
 - 9x5 open porch
 - 6x5 landing
 - 4x5 ramp

Recommendation:

1. It is recommended that the value of this house be adjusted to a \$500 salvage value for tax years 2014 to 2017.
2. It is further recommended that the homestead be removed from this property and the manufactured home be moved to the pre-bill digest for 2018 at a value of \$500.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 43A—4 a manufactured home

Tax Payer: ANTHONY MICHAEL DWIGHT

Years: 2013 - 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
2013 APPRAISAL \$5,220 2014 to 2018 APPRAISAL \$3,557

Determination:

1. Account investigated as part of 2018 Delinquent Homes project
 - a. Home is listed as a 1987 model Liberty by Liberty.
 - b. Size is listed as 14x60.
 - c. Add-ons consist of house-style roofing and siding.
2. Land owner (Ricky Hall) reports homes were removed "years ago".

3. Field visit 04/23/2013 confirmed there is not a manufactured home on parcel.
4. Satellite imagery:
 - a. Home appears on images from 1993 to 2006.
 - b. Home does not appear on June 2007 image.

Recommendation:

1. It is recommended that the value of this home be set at -0- for tax years 2013 to 2018.
2. It is recommended that this home be deleted from the county tax records for 2019.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 43A—4 a manufactured home
Tax Payer: HALL, GLENDA
Years: 2013 to 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
 APPRAISAL \$5,833 (for all years)

Determination:

1. Account investigated as part of the 2018 Delinquent Homes project.
 - a. Home is listed as a 1985 model of Unknown manufacture
 - b. Size is listed as 24x44
 - c. Add-Ons consist of house-style roofing and siding
2. Land owner (Ricky Hall) reports home was removed “years ago”.
3. Field visit 04/23/2013 confirmed there is not a manufactured home on parcel.
4. Satellite imagery:
 - a. Indicates that home was located on what is now 43A--5-A
 - c. Home appears on images from 1993 to 2006.
 - d. Home does not appear on June 2007 image.

Recommendation:

3. It is recommended that the value of this home be set at -0- for tax years 2013 to 2018.
4. It is recommended that this home be deleted from the county tax records for 2019.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VI: COVENANTS

a. Covenant continuation - Phillip and Twyla Wright 33.99 acres. Thirty day breach letter was mailed on 4/25/2018. Application date is 4/30/2018 which is within their thirty days. Requesting approval for Covenant continuation.

Reviewer: Nancy Edgeman

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 and the visit to Walker County Assessor’s office.


Roger Jones requested a Verizon jetpack for field work. Motion was made by Mr. Richter to approve request, Seconded by Mr. Wilson, All that were present voted in favor


Meeting Adjourned at 10:22am

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









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05/09 / 2018