

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 6, 2018

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

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 30, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Assessment notices & appeals

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.

Assessment Notices were mailed June 4 2018.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 1

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

VI: EXEMPTIONS**a. Map & Parcel: 64E-48K****Owner Name: Iris Johnson, Barry Padgett Gods Dwelling Place Inc.****Tax Year: 2018**

Owner's Contention: Filing for Exempt Property status for 2018. Religious worship plans to start services on April 21, 2018.

Determination:

1. Property was purchased by Iris Johnson and Barry Padgett for Gods Dwelling Place Inc.
2. Application for exempt status was filed on 4/10/2018.
4. Are not registered as 501C3 (according to Ellen Mills is not necessary)
5. Is not registered with the Secretary of State
3. Visited property with Cauprice on May 23, 2018 and could not determine if property was being used as a place of worship. They do have a sign that reads Gods Dwelling Place and service hours.

Recommendations: I recommend the property be visited on Wednesday night to determine if building is being used for worship services.

Reviewer: Nancy Edgeman

Motion was made by Mr. Wilson to contact owner and request documents proving they are registered with the Secretary of State and they are incorporated, Seconded by Mr. Richter, All that were present voted in favor.

VII: MOBILE HOMES**a. Property: S43—12 A MANUFACTURED HOME****Tax Payer: HUNTER ROY LEE****Years: 2013 to 2018**

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

Determination:

1. Account reviewed as part of 2018 Delinquent Homes project.
2. Home of record is a 1971 year model Shalimar by SportCraft Homes.
 - a. Size is listed as 12x60
 - b. Home had been set at \$500 salvage value.
3. Field visit of 05/29/2018 confirms there is no 12-wide manufactured home on this parcel.
4. Satellite imagery indicates there has not been a 12-wide home on this parcel since October of 2012.

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 rolls for tax year 2019.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****b. Property: 49—88-A a manufactured home****Tax Payer: MASON JANICE****Years: 2013 - 2018**

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$1,935

Determination:

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1976 Artcraft
 - b. Size of record: 12x56
 - c. Add-Ons: None
2. Land owner (John Hovenac) reports that home was "torn down" during tax year 2017.
3. Satellite Imagery.
 - a. Home appears on images up to February of 2017.
 - b. Home does not appear on February 2088 image.
4. Drive-by on 05/29/2018 confirms this MH is no longer on this parcel.

Recommendation:

1. Set the value of this home to -0- for the tax year 2018.
2. Delete the home 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

c. Property: S17—7-A a manufactured home

Tax Payer: KRATZEST ROBIN

Years: 2013 - 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$2,625

Determination:

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1978 Sheraton by Redman
 - b. Size of record: 12x65
 - c. Add-Ons: None
2. Account is delinquent for tax years 2013 to 2018
3. Satellite Imagery.
 - a. Home appears on images from 2012 to 2018.
 - b. Home appears to be damaged in 2018 image.
4. Drive-by on 05/29/2018 confirms MH dismantled down to frame.

Recommendation:

1. Set the value of this home at \$1,500 for the tax years 2013 to 2016.
2. Set the value of this home at \$500 for tax years 2017 and 2018

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 30A—14 a manufactured home
Tax Payer: MCGUIRE DONNA and LYONS KIM
Years: 2013 - 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$1,659

Determination:

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1969 Cavalier by Zimmer
 - b. Size of record: 12x48
 - c. Add-Ons: None
2. Satellite Imagery.
 - a. Home appears on images for tax years 1993 to 2007
 - b. Home does not appears on any later satellite imagery
3. Drive-by on 05/31/2018 confirms there is no MH on this parcel.

Recommendation:

1. Set the value of this home to -0- for the tax years 2013 to 2018.
2. Delete the home 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

VIII: SOUND VALUED PROPERTY

1. Would like to discuss Sound valued properties.

Nancy Edgeman

Motion was made by Mr. Wilson to authorize Nancy Edgeman, Chief Appraiser to make decisions on sound valuing improvements to zero, Seconded by Mr. Richter, All that were present voted in favor.

IX: INVOICES

1. Schneider – Inv #2741 Due Date 6/30/2018 Amt \$600.00

BOA reviewed, approved, & signed

Nancy Edgeman & Kenny Ledford discussed their meeting with County Commissioner, Jason Winters on Friday, June 1, 2018 with the Board of Assessors.

Meeting Adjourned at 10:00am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

Handwritten signatures of William M. Barker, Hugh T. Bohanon Sr., Richard L. Richter, Doug L. Wilson, and Betty Brady on a set of five horizontal lines.

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