

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 13, 2018

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

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes June 6, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. FMLA Wanda Brown

**Motion was made by Mr. Wilson to approve FMLA for Wanda Brown effective May 7, 2018,
Seconded by Mrs. Brady, All that were present voted in favor.**

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.

Appeals are coming in and some have been assigned.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2
Total appeals reviewed Board: 2
Pending appeals: 0
Closed: 2

2018 Real & Personal Appeals taken: 7

Total appeals reviewed Board: 0

Pending appeals: 7

Closed: 0

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

BOA acknowledged

VI: MOBILE HOMES

a. Property: 66--2 a manufactured home

Tax Payer: VINEYARD GLADYS

Years: 2013 - 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$7,305

Determination:

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1975 (est) model of Unknown manufacturer
 - b. Size of record: 24x56
 - c. Add-Ons: House-style roofing and siding, 3x3 and 4x6 decks, and 272 square feet of open porch.
2. Satellite Imagery.
 - a. Home clearly seen on 2005 satellite image.
 - b. Home has clearly been removed from this location as of December 2009.
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. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: S33--84 a manufactured home

Tax Payer: SCOTT FORREST

Years: 2014 - 2018

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$2,534

Determination:

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1976 Catalina by National Homes
 - b. Size of record: 12x60
 - c. Add-Ons: None
2. Satellite Imagery. Home appears on satellite images for years 2014, 2017 & 2018.
3. Drive-by on 06/04/2018 confirms that the home has been removed from this parcel since 02/07/2018.

Recommendation:

1. Leave the tax appraisal on this home unchanged for tax years 2014 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: Mrs. Brady****Vote: All that were present voted in favor****c. Property: 15--63 a manufactured home****Tax Payer: SMITH WILLIAM RONALD****Year: 2018****Contention:** HOME IS NOT TAXABLE FOR THE YEAR INDICATED
TAX APPRAISAL = \$500**Determination:**

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1969 Model of Unknown manufacture
 - b. Size of record: 12x45
 - c. Add-Ons: None
2. Satellite Imagery.
 - a. Home appears on satellite images through year 2014
 - b. Home no longer appears on parcel as of 02/07/2017 image.

Recommendation:

1. As it cannot be confirmed that the home was still on this parcel as of 01/01/2018, it is recommended that the tax appraisal be set at -0- for the 2018 tax year.
2. It is recommended that the home be deleted from the county tax rolls for tax year 2019.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mrs. Brady****Second: Mr. Richter****Vote: All that were present voted in favor****d. Property: 55--52-L21 a manufactured home****Tax Payer: TRAMMELL PHIL W****Years: 2013 - 2018****Contention:** HOME IS NOT TAXABLE FOR THE YEARS INDICATED
TAX APPRAISAL = \$9,856 2014 to 2018
TAX APPRAISAL = \$10,982 2013**Determination:**

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1998 Chandeleur model 631-3
 - b. Size of record: 16x80
 - c. Add-Ons: None
2. Satellite Imagery.
 - a. Home appears on satellite image June of 2009
 - b. Home is gone as of satellite image taken December of 2009.
3. Drive-by on 06/04/2018 confirms that there is no manufactured home on this parcel.

Recommendation:

1. Set the tax appraisal of this home to -0- for 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: Mrs. Brady****Vote: All that were present voted in favor****e. Property: 37—67-33 a manufactured home****Tax Payer: HENDERSON IRA M****Year: 2018****Contention:** 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
TAX APPRAISAL = \$29,915**Determination:**

1. 2018 Manufactured home appeal
 - a. Appellant is returning a value of \$14,000.
 - b. Home of record: a 1994 model by Palm Harbor
 - c. Size of record: 27x55
 - d. Add-Ons: Fireplace, house-style roofing and siding
2. Per O.C.G.A. 48-5-2(3) value of home was set at \$14,755 for 2017. For 2018 home was adjusted to NADA schedule for home in "Good" condition.
3. Field inspection of 06/07/2018 indicates this home should be adjusted to "FAIR" condition.
 - a. Box value of home adjusts to \$ 14,769
 - b. Add-Ons adjust to \$3,447.

Recommendation:

Adjust the value of this home to \$18,216 for tax year 2018.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****f. Property: 37--71 a manufactured home****Tax Payer: KAMVAZAANA LAWRENCE J****Years: 2013 - 2018****Contention:** TAX APPRAISSAL EXCEEDS TRUE FAIR MARKET VALUE
TAX APPRAISAL = \$2,464**Determination:**

1. Account reviewed for 2018 Delinquent Homes project
 - a. Home of record: a 1973 Celebrity by Celebrity Homes
 - b. Size of record: 14x50
 - c. Add-Ons: None
2. Satellite Imagery. Home cannot be clearly seen on satellite imagery after January 1999.
3. Field Inspection of 06/06/2018 confirms that the home is still on this property. Home is in salvage condition.

Recommendation:

1. Set the tax appraisal on this home to \$500 for tax years 2013 to 2018.
2. Per BTA MH Policy, lacking any documentation of ownership, transfer home into the name of the land owner for 2019

Reviewer: Roger F Jones**Motion to accept recommendation:**

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

g. Property: 55A--41 a manufactured home

Tax Payer: WALKER MICHAEL W & WALKER BOBBIE H

Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
TAX APPRAISAL = \$19,962

Determination:

1. 2018 Manufactured home appeal
 - a. Appellant is returning a value of - 0 -.
 - b. Home of record: a 1996 Eagle Trace by Fleetwood
 - c. Size of record: 24x56
 - d. Add-Ons: Fireplace, house-style roofing and siding, 12x22 "Tip-Out"
2. Home was the subject of a 2016 appeal. At that time the value was adjusted from \$24,526 to \$19,962.
3. Field inspection of 06/07/2018 indicates this home should be adjusted to "POOR" condition.
 - a. Box value of home adjusts to \$13,827
 - b. Add-Ons adjust to \$3,063
 - c. Total appraisal = \$16,890
4. Put on WinGAP cost schedule (calculated depreciation of 23%):
 - a. Box Value of home adjusts to \$8,921
 - b. Add-Ons adjust to \$3063
 - c. Total appraisal = \$11,984

Recommendation:

Adjust the value of this home to \$11,984 for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. Property: 58--54 a manufactured home

Tax Payer: BURTON GEORGE KEITH & REBECCA

Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
TAX APPRAISAL = \$500

Determination:

1. 2018 Manufactured home appeal
 - a. Appellant is returning a value of -0-.
 - b. Home of record: a 1970 model by Unknown Manufacture
 - c. Size of record: 12x36
 - d. Add-Ons: NONE
2. This home was the subject of a 2016 appeal. At that time the value was adjusted to \$500 (salvage).
3. Field inspection of 06/11/2018 indicates this home:
 - a. Is still at this location
 - b. Is still intact

- c. Is still in salvage condition.
- 4. This appeal was filed after the 2018 appeal deadline, and 1 day after the 2018 bill was due.

Recommendation:

Deny this home appeal status as not being timely filed.

Reviewer: Roger F Jones

Motion to leave at \$500 salvage value:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: COVENANTS IN LIEU OF APPEAL

a. Property Owner: Bryan Lanier

Map & Parcel: 48-1D

Tax Year: 2018

Contention: Filing for Covenant in lieu of an appeal and combine 48-1E with 48-1D

Determination: Total acreage after combining is 63.24. Total Covenant acreage will be 61.24.

Recommendation: Approval Covenant for 61.24 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: INVOICES

1. SouthData – Inv #992638920 Assessment Notices Real Amount \$6,350.04

2. SouthData – Inv #992638919 Assessment Notice Personal Property \$330.06

3. SouthData – Inv #992638921 Assessment Notice CD's \$100.00

BOA reviewed, approved, & signed items 1-3

**Motion was made by Mr. Wilson to enter into executive session at 9:50am per O.C.G.A. 50-14-3(6)
Seconded by Mr. Richter, All that were present voted in favor.**

**Motion was made Mr. Wilson to exit executive session at 10:42am, Seconded by Mr. Richter, All
that were present voted in favor.**

**Mr. Wilson instructed Nancy Edgeman and Kenny Ledford to prepare a list of topics to discuss
with Employees during the Board meeting on June 20, 2018.**

**The Board entertained having their Meeting on Tuesday, July 3rd since the office will be closed July
4th, 2018 but will make a decision at a later date.**

Meeting Adjourned at 10:45am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

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