

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 14, 2018

Attending: William M. Barker – **Absent**
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 by Mr. Richter as acting Chairman due to the absence of Chairman, Mr. Barker.

APPOINTMENTS: Randy Pauley and Don Harris attended the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 14, 2018 & No Meeting for November 7, 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 2018 Certified to the Board of Equalization – 2
Total 2018 Real & Personal Certified to Board of Equalization - 22
Cases Settled –22
Hearings Scheduled –0
Pending cases –0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21
No update at this time

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

The office is entering items in the system preparing for January 1, 2019.

NEW BUSINESS:

V. APPEAL:

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

2018 Real & Personal Appeals taken: **74**
Total appeals reviewed Board: 74

Pending appeals: 0
Closed: 74

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

BOA acknowledged

VI: MISC ITEMS

a. Map & Parcel: ACCT # 462 – LYERLY PLANT
Owner Name: MOHAWK
Tax Year: 2018

ON HOLD PENDING INFO FROM
COUNTY ATTORNEY

Owner's Contention: Requesting the Board of Assessor's re-visit items previously presented with classification issues and discuss a potential settlement value on the idled assets with a value assertion of \$46,863,634 before proceeding to Super Court.

Determination:

1. There is email correspondence available for the Board of Assessor's to review along with a letter pertaining to the protest regarding the 2018 assessment to the Superior Court.
2. According to the summary report submitted during the Board of Equalization hearing, there is an indication of real property items valued in with the personal property account. (It is unclear of exactly what these items are)
3. There are idle equipment items in the report and equipment reported by the taxpayer in the wrong depreciation group.

Recommendation: Requesting the Board of Assessor's review.

Reviewer: Wanda Brown

Motion to place item on hold pending information from the County Attorney, Chris Corbin:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Public Utility comparison values at 36.34% and 40.00%

Total Public Utilities value at 36.34% is \$22,328,789

Total Public Utilities value at 40.00% - \$24,578,045

Difference of \$2,249,256

BOA acknowledged receiving information

VII: MOBILE HOME APPEAL

a. Property: 48—4-5 Acc # 1 a manufactured home
Tax Payer: PARKER, JACKIE & CHERI D Agent: Williams, Edna P
Year: 2017

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
2017 TAX APPRAISAL = \$ 4,620

Determination:

1. Owners Value Assertion: \$ 1,200
2. Home of record
 - a. 1989 Brookwood by Sunshine Homes, Inc
 - b. Dimensions of record are 14x60
 - c. No Add-Ons are listed to this home
3. Owner reports: "Bathroom floor needs repair (water leak), needs ceiling repair; has no floor coverings; broken window; could use new roof; water proofing to roof was added due to leaks."
4. Field inspection of 07/27/2017
 - a. Correct dimensions are 14x56. This correction would adjust the value of the home to \$ 4,312

- b. Home has a boxed window.
 - c. No major defects, deterioration, or damage was noticeable in exterior inspection. Home appears to be of standard quality and in average condition.
5. Equity / Market Study

BRAND	SIZE	YEAR	QUALITY	CONDITION	APPRAISAL
CAVALIER	14 x 52	1989	standard	average	8,900
SUNSHINE	14 x 52	1989	standard	average	8,200
OAKWOOD	14 x 52	1989	standard	average	7,100
CHAMPION	14 x 52	1989	standard	average	6,700
FLEETWOOD	14 x 52	1989	standard	average	6,500
GMH, INC	14 x 52	1989	standard	average	6,000
REDMAN	14 x 52	1989	standard	average	6,000
GUERDON	14 x 52	1989	standard	average	5,800
BRIGADIER	14 x 52	1989	standard	average	4,900
RIVERS & HORTON	14 x 52	1989	standard	average	4,900
GENERIC	14 x 52	1989	standard	average	4,900
SUBJECT ORIGINAL	14 x 60	1989	standard	average	4,600
SUBJECT CORRECTED	14 x 52	1989	standard	average	4,300

- a. The chart above shows the 2017 original and corrected values of this home in comparison with the NADA values of 8 brand name homes and 3 homes valued by the NADA Supplemental Valuation Schedule. The SVS value is a baseline generic value. ALL SVS homes that are 14x52, 1989 models, and of standard quality and average condition will generate a base "box" value of \$ 4,900.
 - b. The 2017 appraisal of the SUBJECT falls below any of the NADA values, and significantly below most of them.
 - c. Of special note is the second comparable in this list. It is a Brookwood by Sunshine Homes (make and model of the SUBJECT). NADA-Connect quotes a value of \$ 8,200 on this home.
6. The NADA-module of the WinGAP system generates a value of \$ 6,600 on this home.
7. The WinGAP manufactured home module generates a value of \$ 3,296 (standard class at 20% physical condition (straight line age depreciation).
8. The Agent was contacted on 07/27/2017 and again on 08/10/2017 requesting either an interior inspection of the home or photographs of the interior provided by the Appellant.
9. The item was first prepared for the August 16th, 21017 meeting of the Board of Assessors. A letter was sent to the appellant's agent requesting documentation of right to appeal
- a. The home is not titled in the Agent's name
 - b. There is no letter of authorization from the title holders authorizing the agent to act in their behalf.

This item was set aside, waiting on a response to the letter. The Agent never responded and the folder was laid aside with the case never being finalized

Original Recommendation dated Thursday, August 10, 2017:

- 1. It recommended that the value of this home be adjusted to \$ 4,312 (correction of size from 14x60 to 14x56).
- 2. It is recommended that the value of the boxed window (\$ 270) not be applied to the value of the home for the 2017 tax year.
- 3. It is further recommended that this valuation of this home be adjusted to the WinGAP-NADA module for the 2018 tax year.

Current Recommendation

1. As there was never any documentation provided showing authorization for Ms. Edna Williams to file this appeal, it is recommended that the Appeal be denied appeal standing.
2. It is further recommended that this home be adjusted to the NADA schedule for the 2019 tax year

Reviewer: Roger F Jones **Original Date:** Thursday, August 10, 2017

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: INVOICES

a. NEWEGG – Monitor Order #271648719 \$95.99

b. The Summerville News – Acc #3104 Date 10-31-2018 Amt \$84.00

c. Schneider (qPublic) – INV 3369 Due date 10/31/2018 Amount \$600

d. Data Cloud Mobile Assessor Agreement - \$15,043.75 payment then \$3,885 annually or Maintenance and Support Fees for Software

BOA reviewed, approved, & signed items a-c

BOA requested Roger Jones attend the Board meeting on November 21, 2018 to discuss the Mobile home late appeal.

Mr. Wilson made the motion to appoint Mr. Richter as temporary Chairman, Seconded by Mrs. Brady, All that were present voted in favor.

Meeting Adjourned at 10:07am

William M. Barker, Chairman
 Richard L. Richter
 Doug L. Wilson
 Betty Brady



 BB

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