

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

Attending: William M. Barker – Present
Hugh T. Bohanon Sr. – Present
Richard L. Richter – Present
Doug L. Wilson – Present
Nancy Edgeman – Present

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes February 7, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Resignation Letter

Motion was made by Mr. Bohanon to send a letter to Commissioner Winters to recommend Cindy Finster for consideration for the vacant seat on the Board of Assessors, Seconded by Mr. Wilson, All that were present voted in favor.

BOA acknowledged receiving email

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

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

Office is taking and processing covenant and exemption application.

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 2017 appeal log by Nancy Edgeman.

VI: COVENANTS

a. 2018 Covenants

1/30/2018	64F-14-D	BAGGETT ALLAN E	16.7	RENEW	2018
1/29/2018	68-94-F	BISHOP STEVE	17.76	CONTINUE	2018
1/30/2018	31-14	COOK MARVALENE	171	RENEW	2018
1/30/2018	31-1	COOK MARVALENE	49.5	RENEW	2018
1/30/2018	78-59	CORDLE SYLVIA M	30	RENEW	2018
2/1/2018	82-13	DEMPSEY THOMAS	100.16	NEW	2018
1/29/2018	15-5-B	HUNTER KRISTIE LEE	10.05	NEW	2018
2/2/2018	48-1-C	KLING THOMAS E	60	RENEW	2018
2/2/2018	79-7	SHIELDS DAVID & BRENDA	68.55	RENEW	2018
2/5/2018	64-16	MARTIN JOHN A	27	RENEW	2018
2/5/2018	36-12	MURPHY DANNY & SANDRA	55.4	RENEW	2018
2/6/2018	48-21	WHITE STEVE & MARTHA	16.8	NEW	2018
2/5/2018	9-23-A	MANOUS JOE D	114.12	NEW	2018

Requesting approval for Covenants listed above

Reviewer: Wanda Brown

Motion to approved Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: RETURNS

a. Map & Parcel: 32-33

Owner Name: Doss, Vernie

Tax Year: 2018 Return

Appraiser notes: Field visit made on 2/8/18 to this property on Sling Alley Road. Kenny Ledford provided assistance in determining the valuation issues on this parcel.

Owner's Contention:

1. The property was for sale for 2 years. What we gave for it is all it is worth at fair market value.
2. Both properties have an old home on them that are falling in. One is a mobile home. Not only are they worth nothing, they are negative to the value of the property. It will cost at least \$3K per property to tear them down. They are liabilities, not assets.
3. The only road frontage is on the side of a very steep hill. The property is useless for anything except hunting.
4. The parcel#000320000003300B is showing to be more valuable than the other. I don't understand this. It is hill on both sides with a Valley in the middle.
5. Although these are old home places, this lady didn't comply with any local requirements. These places do not have a water meter or septic system on them. That is probably an assumed improvement on the land where there is an old home place. That isn't the case here.

Owner's Value Assertion: \$12,600

Determination:

1. The land (9 acres) is \$17,577. The purchase price paid by Mr. Doss was \$10,900.

2. The mobile home on this property is currently incorrectly recorded as an improvement. The mobile home is titled to someone other than the owner. Roger is correcting this to the prebill digest.
3. It is unknown if a septic system exist for this improvement and water supply is also unknown but may be on a well since there is no meter for county water.
3. The land topography is on a hill. Although this land is on a hill there is an improvement located on this land. There is similar land neighboring this parcel that is improved and makes use of the land on top of the hills.
4. This parcel is currently valued at \$1,953 per acre with an access factor of 3.0(no access). This factor is incorrect and should be 4.25 for land with good access in this market area. Although this land is located on a hill; there is road frontage on Sling Alley Road which gives the classification of good access. Application of correct access factor of 4.25 gives this land a per acre value of \$2,911. The correct total land value is \$26,201 which is an increase of \$8,624.
5. There were some inconsistencies regarding access factors on neighboring parcels in this area which have also been corrected.

Recommendations: I recommend removing the mobile home value and transferring such to the prebill digest and applying the corrected value of \$26,201 to the land for a TFMV of \$26,201.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: 32-33-B

Owner Name: Doss, Vernie

Tax Year: 2018 Return

Appraiser notes: Field visit made on 2/8/18 to this property on Sling Alley Road. Kenny Ledford provided assistance in determining the valuation issues on this parcel.

Owner's Contention:

1. The property was for sale for 2 years. What we gave for it is all it is worth at fair market value.
2. Both properties have an old home on them that are falling in. One is a mobile home. Not only are they worth nothing, they are negative to the value of the property. It will cost at least \$3K per property to tear them down. They are liabilities, not assets.
3. The only road frontage is on the side of a very steep hill. The property is useless for anything except hunting.
4. The parcel#00032000003300B is showing to be more valuable than the other. I don't understand this. It is hill on both sides with a Valley in the middle.
5. Although these are old home places, this lady didn't comply with any local requirements. These places do not have a water meter or septic system on them. That is probably an assumed improvement on the land where there is an old home place. That isn't the case here.

Owner's Value Assertion: \$12,600

Determination:

1. The home is currently valued at \$720 and the land (9 acres) is \$23,346. The purchase price paid by Mr. Doss was \$10,900.
2. The home located on this property is in extremely poor condition and looks to be uninhabitable. The foundation is deteriorating badly and the home is leaning and looks to be unrepairable. It is unknown if a septic system exist for this improvement and water supply is also unknown but may be on a well since there is no meter for county water.

3. The land topography is on a hill. Although this land is on a hill there is an improvement located on this land. There is similar land neighboring this parcel that is improved and makes use of the land on top of the hills.
4. This parcel is currently valued at \$2,604 per acre with an access factor of 4.0(limited access). This factor is incorrect and should be 4.25 for land with good access in this market area. Although this land is located on a hill; there is road frontage on Sling Alley Road which gives the classification of good access. Application of correct access factor of 4.25 gives this land a per acre value of \$2,911. The correct total land value is \$26,201 which is an increase of \$2,765.
5. There were some inconsistencies regarding access factors on neighboring parcels in this area which have also been corrected.

Recommendations: I recommend applying a sound value of \$0 to the home and the corrected value of \$26,201 to the land for a TFMV of \$26,201.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Parcel ID: 19--3-B a manufactured home

Tax Payer: BROYLES RANDY

Year: 2018

Contention: HOME IS NOT TAXABLE FOR THIS TAX YEAR
2018 TAX APPRAISAL = \$ 3,160

Determination:

1. Home in question is a 1993 24x66 Triumph by Redman Homes.
2. Appellant reports that home was destroyed and removed from property prior to 01/01/2018.
3. Parcel was visited 02/06/2018, only the front hitch assembly remains.
4. Reviewing satellite imagery, it appears this home had been destroyed by 02/16/2017.

Recommendation:

1. It is recommended that the value of this home be set at -0- for tax year 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. Bohanon

Vote: All that were present voted in favor

b. Parcel ID: 63--47-B A manufactured home

Tax Payer: GAZAWAY BRIAN AGENT: GAZAWAY TERRY (FATHER/LANDOWNER)

Year: 2013 to 2018

Contention: HOME NOT TAXABLE FOR YEARS INDICATED
TAX APPRAISAL FOR YEARS INDICATED = \$ 3,821

Determination:

1. Home in question is a 14x66 of undetermined manufacturer and model. Estimated year built is 1985.
2. Gazaway account first appears on pre-bill digest for the 2008 tax year. Agent reports that home was demolished and removed from parcel approximately 2010.
3. A review of satellite imagery discovered the following:

- a. The home can last be clearly identified as being on the property in June of 2009.
- b. By December 31st of that year, the home appears to be gone from the 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 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

c. Property: 30--60-C a manufactured home

Tax Payer: DOTSON, PEGGY L

Years: 2017 to 2018

Contention: TAX APPRAISAL EXCEEDS TRUE FMV FOR THE YEARS INDICATED

TAX APPRAISAL 2017 & 2018 = \$ 17,215

Determination:

- 1. Home of record is a 24x61 manufactured home of Unknown Make & Model.
 - a. Home is estimated to be a 1988 year model
 - b. Add-Ons are listed as:
 - House style roofing and siding
 - 12x36 attached carport
 - 16x29 attached carport
 - 12x25 open porch
 - 16x14 open porch
- 2. Home was inspected on 02/12/2018.
 - a. Partial ID number was obtained off frame. No HUD label could be located in the home.
 - b. Home appears to be structurally sound (frame, joists, and studs) but is unlivable in this Appraiser's Opinion. (Please see included photographs for substantiation).

Recommendation:

Put home at \$ 500 salvage value for tax years 2017 & 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

IX: INVOICES

a. Summerville News – Inv #9096 Date February 8th Amount \$56.00

BOA reviewed, approved, & signed

Meeting Adjourned at 10:00am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson



Chattooga County

Board of Tax Assessors

Meeting of February 14, 2018