

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 21, 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 14, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. Board Member Position

3. 2018 Budget

**Motion was made by Mr. Wilson to make budget changes and send to Commissioner Winters,
Seconded by Mr. Bohanon, All that were present voted in favor**

BOA acknowledged receiving

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

b. Owner: McCollum Gordon D
Tax Year: 2018
Map/Parcel: 0006600000064

Owner's Contention: Old home being torn down.

Owner's Asserted Value: Improvement: \$388,043, Accessories: \$34,501, Land: \$298,230, Total: \$388,043.

Determination:

1. Property located on 933 Gore-Subligna Road and has a total fair value of \$388,043 with an improvement value of \$56,032 an accessory value of \$34,501 and a land value of \$298,230.
2. A visit was done on the property on 2/19/18 and it was discovered the old house has been completely torn down except for a back room and walls.
3. Also it was discovered some discrepancies to accessories we had on record.

Recommendations:

1. Sound value the old house to \$0. Correct accessories on record. These changes would alter the improvement value from \$56,032 to \$55,312 and the accessory value from \$34,501 to \$40,925 and the land value would stay the same. These changes would alter the total fair market value from \$388,763 to \$394,257 and increase of \$6,214 due to the accessory changes.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Property: P06—15 A manufactured home
Tax Payer: KENDRICK WILLIAM H
Year: 2018

**ON HOLD PENDING
 ADDRESS FOR SBSC LLC**

Contention: MR. KENDRICK DOES NOT OWN HOME
 2018 TAX APPRAISAL \$ 3,539

Determination:

1. Home in question is a 1968 model Kirkwood by Redman.
 - a. Home measures 12x47
 - b. Add-on consist of a 7x4 Open Porch and a Bay Window.
2. Real estate was transferred to Dwayne Richardson in 2009 via tax sale (DB 566 PG 169).
 - a. Per OCGA §8-2-181(a) homes were not transferred at that time, lacking any title or other transferring documentation.
 - b. Per the Sheriff's Deed, the description of this parcel ended, "... with all improvements there-on". This statement may be taken to imply the intention of including this mobile home in the transaction.
3. In 2017, Richardson transferred this property to SBSC LLC using the same description of the parcel.
 - a. The prebill account on this home, in Mr. Kendrick's name, is delinquent to 2013.
 - b. The Tax Commissioner has requested the Assessor's Office help in determining tax liability.
4. Property was visited 02/08/2018 as part of the "Delinquent Accounts" project. The home appears to be occupied, and in "poor" condition.
Poor - Signs of structural deterioration obvious, missing or broken component items, definitely undesirable and marginally useful.

Recommendation:

1. According to the BTA policy for establishing ownership of manufactured homes, it is recommended that this tax account on this home be transferred to SBSC LLC for 2018.

- 2. Adjusted to WinGAP's NADA schedule, the recommended value for this home for the 2018 tax year is \$ 1,475.

Reviewer: Roger F Jones

b. Property: P06--15-A a manufactured home
Tax Payer: KENDRICK, WILLIAM HAROLD
Years: 2013 to 2018

**ON HOLD PENDING ADDRESS FOR
ORHS LLC**

Contention: MR. KENDRICK DOES NOT OWN HOME
 2013 to 2018 TAX APPRAISAL \$ 4,937

Determination:

- Home in question is a 1968 mobile home of unknown make / model.
 - Home measures 12x54
 - There are NO Add-ons listed to this account.
- Real estate was transferred to Dwayne Richardson in 2010 via tax sale (DB 575 PG 219).
 - Per OCGA §8-2-181(a) homes were not transferred at that time, lacking any title or other transferring documentation.
 - Per the Sheriff's Deed, the description of this parcel included, "... with all improvements there-on". This statement may be taken to imply the intention of including this mobile home in the transaction.
- In 2017, Richardson transferred this property to ORHS LLC using the same description of the parcel.
 - The prebill account on this home, in Mr. Kendrick's name, is delinquent to 2013.
 - The Tax Commissioner has requested the Assessor's Office help in determining tax liability.
- Property was visited 02/08/2018 as part of the "Delinquent Accounts" project. The home is unoccupied and in unlivable condition.
 - Ceiling is collapsing in several places.
 - Holes exist in the side of the home.

Recommendation:

- Home should be set at \$500 salvage value for tax years 2013 to 2018.
- Per BTA policy set in March of 2017, lacking ownership documentation, it is recommended that the name on this account be changed to ORHS LLC for the 2018 tax year.

Reviewer: Roger F Jones

Jason Winters, County Commissioner joined the meeting at 9:35am to discuss the open seat on the Assessors Board and the budget. Mr. Winters stated he was going to offer the position to Betty Brady.

Meeting Adjourned at 10:25am

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

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