

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 28, 2018

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

Meeting called to order at 9:05 am

The Board of Assessors welcomed Betty Brady as a Board member.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes February 21, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. 2018 Budget

3. Field Work meeting

4. Summerville First Baptist Church

5. Klatt Property

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

Received appraisals from Attorney's office

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: COVENANT

a. 2018 Covenants

2/20/2018	41-131-A	ELLENBURG JAMES	41	RENEW	2018
2/21/2018	81-2	LITTLE SAND MOUNTAIN LLC	70	CONTINUE	2018
2/22/2018	18-33	DONOVITS MARY	44.57	RENEW	2018
2/23/2018	78-17	REECE JEREMY	25.33	NEW	2018
2/23/2018	64-54	CRAIG ROBERT & TERESA	21	NEW	2018
2/23/2018	26-Mar	EDWARDS RICHARD & ALICIA	44.36	NEW	2018

Request approval of above covenants

Reviewer: Wanda A. Brown

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: RETURNS

a. Owner: Ford John D Ford Rachel I

Tax Year: 2018

Map/Parcel: 0002600000070

Owner's Asserted Value: Land: \$5,000, Total Fair Market Value: \$5,000.

Determination:

1. Property is located next to 3380Hair Lake Road.
2. A field visit was done on 2/22/18.
3. Land was checked with the mapping department.

Recommendations:

1. No changes are to be recommended.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Owner: Ford John D Ford Rachel I

Tax Year: 2018

Map/Parcel: 0002700000005

Owner's Contention: Needs a lot of interior work, has no interior doors, no kitchen cabinets or sink, unfinished floors, on skeleton room to turn into a bathroom, unfinished walls, pool is unusable and pool deck needs some work, purchased home and 1 acre for \$12,000 in 2015.

Owner's Asserted Value: Improvement: \$15,000, Accessories: \$0, Land: \$1,700, Total: \$16,700.

Determination:

1. Property is located on 3380 Hair Lake Road and has an improvement value of \$44,368 an accessory value of \$0 and a land value of \$6,840 for a total fair market value of \$51,208.
2. A field visit was done on 2/22/18.
3. The house is in good condition except for some damage on the right side of the house were the deck comes out and meets the pool.
4. Looking in the glass doors and windows the interior of the house had places of remodeling work however none of it was complete, other than these places the interior is in good condition.
5. The pool is not usable and the pool deck is very weathered. These accessories values have already been corrected by a previous field appraiser.
6. Land was checked with the mapping department.

Recommendations:

1. Set physical of house at 50 giving it a value of \$26,735 which is \$13.07 per sqft. Leave accessory (\$0) and land (\$6,840) values as they are bringing the total fair market value from \$51,208 to \$33,575.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Property: 56--55-C an 8x36 TRAVEL TRAILER
Tax Payer: SMITH, KIMBERLY LEE
Year: 2018

Contention: Not Taxable in Chattooga County for this tax year
 2018 tax appraisal \$ 17,550

Determination:

1. Item is a 2015 8x36 Wildwood Heritage Glen by Forest River.
2. Appears to be used as a temporary or weekend dwelling. At time camper was picked up it was carrying an expired Coweta County tag.
3. On 02/16/2018 the title holder of this unit faxed this office a copy of the 2018 Coweta County Motor Vehicle registration and tag receipt indicating tag had been renewed for 2018. Current expiration date is listed as 07/25/2018.

Recommendation:

1. Set the value of 2018 prebill # 61543 (the prebill issued to the above described travel trailer) to -0-.
2. Delete unit from the county tax rolls for 2019.
3. Recheck unit near end of 2018.

Reviewer: Roger F Jones

Motion to accept recommendation and recheck in August for updated tag:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 50C--46 a manufactured home
Tax Payer: STOVER WENDELL Agent: STOVER ADAM (land owner)
Year: 2018

Contention: 2018 TAX APPRASIAL EXCEEDS TRUE FAIR MARKET VALUE
 2018 TAX APPRAISAL \$3,310

Determination:

1. Home in question is a 1975 12x64 Eagle by All American of Ashburn
2. Agent claims that home has NO marketable value and requests an FMV of -0- for 2018.
3. Home was put at a salvage value of \$500 for the 2016 tax year.
 - a. MH still valued at \$500 for 2018.
 - b. In GSI system all add-ons to this MH were sound valued at -0-
 - c. WinGAP system does not accept an override value of -0-; for 2018 values were applied to add-on's based on grade / condition factors in system.
4. Home was visited 02/21/2018. Home is not livable (see included photos for detail)

Recommendation:

1. Per BTA policy home should be valued at a scrap value of \$500 for 2018.
2. For 2019, it is recommended that add-ons be returned to a value of -0-.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: 50--96 a modular office
Tax Payer: STRICKLIN, JASON DEAN
Year: 2018

Contention: 2018 TAX APPRASAL EXCEEDS FAIR MARKET VALUE
 2018 TAX APPRAISAL \$2,028

Determination:

1. Home of record is 12x48 Catalina by Catalina Homes. 1983 model with no add-ons listed.
2. Unit was checked 02/22/2018 as part of Delinquent Homes project.
3. Unit at this location is a modular office building measuring 12x57. There is no HUD label attached. The unit is vacant and appears abandoned. No data plate could be located.
4. Unit is in salvage condition. (see photos)
5. Satellite imagery indicates a 12x58 structure at this location since 1993.
6. Tax account is delinquent back to 2013.

Recommendation:

1. Correct size of unit to 12x57.
2. Correct manufacturer to Wick Building.
3. Correct Add-Ons to 6x4 landing, 9x7 open porch and central AC, all at -0- value.
4. Adjust FMV of unit to \$500 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

d. Property: 50—50 a manufactured home
Tax Payer: VEITCH ANGELA Agent: VEITCH TIMOTHY MATT
Year: 2018

Contention: HOME IS NOT TAXABLE FOR INDICATED TAX YEAR
 2018 TAX APPRAISAL \$517

Determination:

- 1. Home in question is a 1978 12x56 manufactured home of unknown make/model.
- 2. Home has been at \$500 value since 2010 tax year. Additional \$17 from value of 8x8 deck.
- 3. Agent reports home “torn down” approximately 2016.
- 4. Field inspection of 02/21/2018 confirms that home is gone.
- 5. Satellite imagery:
 - a. Home show on the parcel in November of 2014.
 - b. Home no longer appears on parcel in February of 2017.

Recommendation:

- 1. It is recommended that the value of this home be set at -0- for the 2018 tax year.
- 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. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Property: 50—61 A MANUFACTURED HOME
Tax Payer: BRIDGES TED
Year: 2018

Contention: 2018 TAX APPRASIAL EXCEEDS TRUE FAIR MARKET VALUE
 2018 TAX APPRAISAL **\$2,573**

Determination:

- 1. Home in question is a 1973 12x64 Kirkwood by Redman
 - a. Home was checked as part of 2018 Delinquent Homes project
 - b. Tax account is delinquent to tax year 2013.
- 2. Property was visited 02/21/2018.
 - a. Home can be accessed only with difficulty.
 - b. Home does not appear to be in livable condition. (see included photographs)
 - c. Interior of home could not be accessed.

Recommendation:

Set value of this home to **\$500** salvage for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilosn

Second: Mr. Richter

Vote: All that were present voted in favor

f. Property: 25—1-A CAMPER
Tax Payer: ELLER TERRY WAYNE
Years: 2016 to 2018

Contention: CAMPER IS NOT TAXABLE FOR THE YEAR INDICATED.
 2018 TAX APPRAISAL **\$500.**

Determination:

- 1. Camper in question is a 1980 8x22 Monitor
 - a. Unit was used for storage
 - b. Was added to the record in 2012.

- 2. Appellant reports that camper is no longer on property.
- 3. Field inspection (02/23/2018) confirms camper is no longer on this property.
- 4. Satellite imagery last show the camper on this parcel in November of 2014.
- 5. Tax Account is delinquent to 2016.

Recommendation:

- 1. As it cannot be confirmed that camper was located on the property as of 01/01/2015, it is recommended that the value of this camper be set at -0- for tax years 2016 to 2018.
- 2. It is further recommended that this camper 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

g. 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 thereon". 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

h. 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:

1. Home in question is a 1968 mobile home of unknown make / model.
 - a. Home measures 12x54
 - b. There are NO Add-ons listed to this account.
2. Real estate was transferred to Dwayne Richardson in 2010 via tax sale (DB 575 PG 219).
 - 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 included, "... 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 ORHS 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 is unoccupied and in unlivable condition.
 - a. Ceiling is collapsing in several places.
 - b. Holes exist in the side of the home.

Recommendation:

1. Home should be set at \$500 salvage value for tax years 2013 to 2018.
2. 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

IX: INVOICES

a. Parker Systems - INV #1018289 Due date 3/7/2018 Amount \$1,539.00

b. Schneider Inv - INV # 2423 Due date 2/1/2018 Amount \$600.00

BOA reviewed, approved, & signed

The BOA reviewed resumes for the Clerk position and agreed to start interviews at 9:00am on Tuesday, March 6, 2018.

The BOA discussed the 2018 Budget and continuing education.

Meeting Adjourned at 10:25am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

Handwritten signatures of the Board of Tax Assessors members over horizontal lines.

Chattooga County

Board of Tax Assessors

Meeting of February 28, 2018