

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 7, 2018

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

Meeting called to order at 9:47 am

Mr. Barker, Chairman arrived and opened the meeting at 9:47am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes January 24, 2018 & No meeting January 31, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. CAVEAT

Mr. Richter, Mr. Bohanon, Mr. Barker, Nancy Edgeman, & Kenny Ledford will be attending Caveat 2018

3. Meeting with Chris Corbin and Jason Winters

Meeting will be held at 10:00am March 7, 2018.

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

1/19/2018	15-5	MCGRAW RALPH & SUSIE	88.94	NEW	2018
1/19/2018	63-2-A	ROWLAND AUSTIN J	35.04	NEW	2018
1/19/2018	85-5	ADAMS THOMAS J	86	RENEW	2018
1/19/2018	77-17	CORDLE MAX E	60.66	RENEW	2018
1/22/2018	67-6	WRIGHT ELIZABETH	19.92	NEW	2018
1/22/2018	008-73	KINZY JEANNETTE BAKER	55	RENEW	2018
1/23/2018	67-40	JONES SAMUEL ORR	144	RENEW	2018
1/23/2018	41-55-TR7	RAILEY LEWIS & ALICE	14.88	NEW	2018
1/24/2018	66-1-A	GAMBRELL DANNY H	30.86	RENEW	2018
1/24/2018	69-18	CARTER MARION L	29.59	NEW	2018
1/26/2018	29-68-A	TRAMMELL GREG & ANGELA	63.1	CONTINUE	2018
1/19/2018	15-5	MCGRAW RALPH & SUSIE	88.94	NEW	2018

Requesting approval of covenants listed above

Reviewer: Wanda A. Brown

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property Owner: Jane E. Schlachter

Map & Parcel: 48-66

Tax Year: 2018

UPDATE: Larry Schlachter visited the office on 01/29/2018 after receiving his Covenant Penalty Breach letter. Mr. Schlachter has requested the Board of Assessors consider waiving the penalty. When I discussed the penalty with Mr. Schlachter on January 11th he didn't realize the penalty would be so much.

Recommendation: My recommendation remains the same based on O.C.G.A. 48-5-7.4.

I spoke with Larry Schlachter on Thursday, January 11, 2018 to say hello and Kenny and I discussed a possible breach on the property behind Trade Day. Larry and Jane Schlachter have a total of 64.23 acres and 59.23 are under the Covenant. Larry stated that their intentions are to move Trade Day across the railroad tracks and eventually sell the front where Trade Day is now. They have already built bathrooms and a pavilion and the parking area has extended over into the Covenant area. Mr. Schlachter understands about the breach.

Recommendation: I recommend preparing and sending a penalty Breach letter for years 2014, 2015, 2016, & 2017 per O.C.G.A. 48-5-7.4.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property Owner: John O. Christenberry Jr.
Map & Parcel: 30-45
Tax Year: 2018

Fall Line Properties purchased Map & Parcel 30-45 from John Christenberry on 11/17/2017. Mr. Christenberry renewed his covenant in 2017. Fall line properties is a corporation and does not meet the income requirements per 48-5-7.4(a)(C)(iv) A family owned farm entity, such as a family corporation, a family partnership, a family general partnership, a family limited partnership, a family limited corporation, or a family limited liability company, all of the interest of which is owned by one or more natural or naturalized citizens related to each other by blood or marriage within the fourth degree of civil reckoning, except that, solely with respect to a family limited partnership, a corporation, limited partnership, limited corporation, or limited liability company may serve as a general partner of the family limited partnership and hold no more than a 5 percent interest in such family limited partnership, an estate of which the devisees or heirs are one or more natural or naturalized citizens, a trust of which the beneficiaries are one or more natural or naturalized citizens, or an entity created by the merger or consolidation of two or more entities which independently qualify as a family owned farm entity, and which family owned farm entity derived 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought; provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility;

Recommendation: I recommend preparing and sending a penalty Breach letter for 2017 per O.C.G.A. 48-5-7.4(a)(C)(iv)

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property Owner: Donald Vernon Holt
Map & Parcel: 61-1
Tax Year: 2018

Mr. Holt visited the office on February 2, 2018 to request opting out of the covenant due to no savings. Mr. Holt has a negative covenant and his savings has been zero since entering into the covenant in 2016. I spoke with the Department of Revenue and was told Mr. Holt would have to request this in writing as he has done.

Recommendation: I recommend allowing Mr. Holt to breach his Covenant with no penalty due to no savings for 2016 and 2017.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

VII: RETURNS

a. Map & Parcel: 15-5
Owner Name: McGraw, Ralph & Susie
Tax Year: 2018 Return

Owner's Contention: Home is gutted and uninhabitable. Plans to repair within 3 years.

Owner's Value Assertion: \$177,992

Determination:

1. A field visit on 1/19/18 confirms that home is gutted and uninhabitable. Extensive damage to foundation and supporting timbers was noted. Owner stated that he plans to repair home in about three years.
2. Application of \$5per sf. gives the home a value of \$12,000. A value of \$12,024 is derived by applying a functional obsolescence of 51% to the home without using the override feature in wingap. An adjustment to the accessories and application of a functional to the home shows a reduction in the TFMV of \$21,056 from \$198,972 to \$177,916.

Recommendations: I recommend assigning a functional obsolescence of 51% to home and permitting to check for repair in 2020.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: 40-93-C10

Owner Name: Hampton, Dewayne and Joy

Tax Year: 2018 return

Appraiser notes: A field visit was made on 1/26/18.

Owner's Contention: Owner states values too low. Some improvements have been made that have not been recorded. The accessory garage is not a commercial building.

Owner's Value Assertion: \$176,064

Determination:

1. The garage attached to the home has been converted into living space and another addition was added. A deck was changed to an open porch and a small open porch was added. The grade of the home was corrected to 120 from 110 after consultation with fellow appraisers. The value of the home increased by \$18,134 from \$122,842 to \$140,976.
2. The accessory garage was errantly recorded as a commercial building. It was changed to a residential accessory garage with a grade of 90 and value of \$48,720. Some other accessories were also added to record for a total accessory value of \$64,584.
3. The TFMV of this parcel increased by \$82,718 from \$136,606 to \$219,324.

Recommendations: I recommend correcting this record to reflect the changes and corrections noted during field visit.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

c. Owner: Cheryl Duke

Map / Parcel: 37-36G &37-36H

Return Year: 2018

Assertion Value: \$2,000 per acre

Owner's Contention: Land value to high

Determination:

1. Property owner has two tracts that are contiguous with good access with a access factor of 3.80 in market area 4 having good access. Map and parcel 37-36G is 5.00 acres and map and parcel 37-36H is 3.99 acres. The property was bought in 2015 for \$25,000 total for 8.99 acres being both tracts. This is \$2,781 per acre. The property of 37-36G of 5.00 acres is valued at a total fair market value of \$29,925 for a price per acre of \$5,985, the property of 37-36H of 3.99 acres is valued at a total fair market value of \$27,292 for a price per acre of \$6,840.

2. After looking into the soil acres set by the State map and parcel 37-36H has 1 acre that is a LYC soil type that the State has valued at \$650 per acre, there is 1.39 acres of LYB soil type that the state has at \$974 per acre, and 1.60 acres of LYA soil type the State has valued at \$974 per acre. This would total up to be:

\$650 x 1 acre = \$650

\$974 x 1.39 acres = \$1,354

\$974 x 1.60 acres = \$1,558

total of \$3,562 x 3.80 access factor = \$13,536 total fair market value of 37-36H

3. Map and parcel 37-36G has .23 acre that is LYC that the State has a value of \$650 per acre, there is 3.73 acres that is LYB soil type that the State has at \$974 per acre and also 1.04 acres of LYA that the State has valued at \$974 per acre. This would total up to be:

\$650 x .23 acre = \$150

\$974 x 3.73 acres = \$3,633

\$974 x 1.04 acres = \$1,013

total of \$4,796 x 3.80 access factor = \$18,225 total fair market value of 37-36G

4. Adding \$13,536 + \$18,225 = \$31,761 total fair market value of both tracts \$13,536 for 37-36H & \$18,225 for 37-36G.

Recommendation: It is recommended to set fair market value of the land of 37-36H at \$13,536 for a \$3,392 per acre and 37-36G at \$18,225 for a per acre of \$3,645 for 2018 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Owner: Wesson Patrick Lee

Tax Year: 2018

Map/Parcel: 000360000001600B

Owner's Contention: Total fair market value of property too high due to condition of house and over value of land.

Owners asserted value: Land: \$4,000, House: \$0, Accessory (implement shed): \$100, for a total value of \$4,100.

Determination:

1. Property is located on 1099 Harrisburg Road and has an improvement value of \$24,538 an accessory value (implement shed) of \$297 and a land value (2 acres) of \$13,680 for a total fair market value of \$38,515.

2. A field visit and interior inspection of the property was done on 2/2/18.

3. During the interior inspection it was discovered the rock piers that the house was constructed on have collapsed in the middle of the house causing the floor and walls to sink.

4. The ceiling is falling in many places due to water damage from the roof leaking.

5. Implement shed roof is falling in and in poor condition.

6. When evaluating land value it was discovered the acreage is incorrect and a discrepancy of land value compared to properties in close proximity.

7. Price per acre is \$6,840, according to state values of soil types multiplied by the access factor shows a \$4,594 value per acre.

8. Owner intends on tearing house down.

Recommendations:

1. Set house at \$5 per square foot giving it a value of \$5,440.
2. Sound value implement shed to \$0.
3. Correct acreage and price per acre giving land an approximate value of \$5,191 which would change the total fair market value from \$38,515 to \$10,631.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Property: 48B—40-B a manufactured home

Tax Payer: NELSON, SHIRLEY Agent: Richard Speights (landowner)

Year: 2018

Contention: MANUFACTURED HOME IS NOT TAXABLE FOR 2018
2018 TAX APPRAISAL \$ 500

Determination:

1. According to Agent, Ms. Nelson is deceased.
2. Agent reports that he dismantled the home prior to 01/01/2018.
3. Property was visited 01/30/2018; there is no sign of the home.
4. Satellite imagery data:
 - a. Home can last be confirmed on property in December of 2009.
 - b. 2012 satellite image (October) shows only rubble on MH site.
5. There are no other outstanding bills on this home.

Recommendation:

1. Set value of home to **-0-** for the 2018 tax year.
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: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 17--17 a manufactured home with additions

Tax Payer: KNOX, JIMMY Agent: Knox, Melvin (brother)

Year: 2018

Contention: TAX APPRAISAL EXCEEDS TRUE FMV OF HOME
2018 APPRAISAL \$ 6,847

Determination:

1. This appears to be a clerical error.
2. In 2014 the Board of Tax Assessors set the value of this property to \$ 500.
3. In the transition to WinGAP, the \$ 500 override remained on the home, but the value of the add-ons was not zeroed out.

Recommendation:

It is recommended that the value of this home be set to a **\$ 500** salvage value

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 64--94-L29 a manufactured home

Tax Payer: RICHARDSON, DWAYNE

Year: 2018

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
2018 TAX APPRAISAL \$ 13,018

Determination:

1. Home in question is an estimated 1999 year model of Unknown Manufacture.
 - a. Home first appears in Tax Rolls on this parcel in 2013, appraised at \$ 14,283.
 - b. In 2014 home depreciated to \$ 13,018 and has remained at that value since.
2. Appellant states he bought the home in 2004, paying only \$ 4,000. Appellant states home is valued too high at \$ 13,018.
3. Field inspection 02/01/2018
 - a. Exterior of the home appears structurally sound: no holes or excessive deterioration.
 - b. Interior of the home has been severely damaged.
 - Holes punched in interior wall finish, others broken or removed.
 - Carpeting has been removed
 - Kitchen cabinets have been damaged / removed
 - Bathroom fixtures have been damaged
 - c. Central system has been disconnected (unit is being stored inside the home)

Recommendation:

Home is no longer in livable condition, but has not, in this appraiser's opinion, been reduced to scrap or salvage condition. Therefore it is recommended that the value of this home be set at \$1,000 for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 7A3--15-A a manufactured home

Tax Payer: DOVER, MILDRED A

Year: 2018

Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
2018 TAX APPRAISAL = \$ 9,283

Determination:

1. Home in question is a 1984 14x56 Festival by Fleetwood.
2. 2017 tax appraisal was \$ 5,270. Appellant is requesting this value for 2018.
3. Factor in value change:
 - a. NADA valuation of home (\$ 6,690 vs \$ 2,760)
 - b. Central units (\$ 1,700 vs \$ 1,920)
 - c. 11x12 Open Porch (\$ 693 vs \$ 337)
 - d. 6x6 Landing (\$ -0- vs \$ 53)

4. Home was visited July of 2017. At that time, home was shifted to the NADA schedule with the Add-Ons being adjusted to the WinGAP cost schedules.
 - a. Home appears to be structurally sound with no greater damage or deterioration than should be expected for a 34 year old manufactured home.
 - b. No interior inspection was performed at that time; Appellant has provided photos showing interior deterioration.
5. At time of update, home was listed as being in "average" condition.
 6. CONDITION AND REMAINING PHYSICAL LIFE (RPL) ADJUSTMENT (NADA)
 - a. Excellent -Home is like new, very attractive and highly desirable.
 - b. Good -Normal wear and tear visible, but home is well maintained, still attractive, desirable and useful.
 - c. Average -Without inspecting the home, assumed to be a marketable product, being of no specified condition. (Average retail value.)
 - d. Fair -Minor deterioration apparent due to both the climate and the deferred maintenance, less attractive but obviously useful.
 - e. Poor -Signs of structural deterioration obvious, missing or broken component items, definitely undesirable and marginally useful.

Recommendation:

Based on the NADA descriptions given above, this home may better fit the "fair" condition description. Using this description, the resulting 2018 appraisal would be \$ 6,674.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 46--8-E a Manufactured home
Tax Payer: WALLACE, MICHAEL E & CYNTHIA R
Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE
 2018 TAX APPRAISAL = \$ 2,642

Determination:

1. Home in question is a 1985 24x40 Santa Fe by Schult
2. In a 2017 appeal, it was determined that this home was no longer in Chattooga.
3. Due to clerical error, the home was not deleted from the Tax Rolls.

Recommendation:

1. It is recommended that this home be set at -0- for the 2018 tax year.
2. It is also recommended that this home be deleted from the county tax rolls for the 2019 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Property: 13--17 a manufactured home
Tax Payer: TUCKER, JOSEPH LEE
Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE.
 2018 tax Appraisal = \$ 2,780.

Determination:

1. Home in question is a 1968 12x54 New Moon by Redman
2. Home has been valued at \$ 500 salvage value since 2012.
3. In transition to WinGAP, Add-Ons listed to property were valued per the WinGAP cost schedules.
 - a. For 2017 Add-On's were sound valued at -0-
 - b. As there is no field to designate these values as overrides, when the data conversion was made the system calculated values.
4. Home was visited 02/01/2018. Salvage condition confirmed

Recommendation:

Return home to \$ 500 salvage value for 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

IX: INVOICES

a. Schneider (qpublic) Inv-2319 Due Date 3/2/2018 Amount \$600.00

BOA reviewed and approved to pay

Motion was made by Mr. Bohanon to continue employment for Nancy Edgeman, Kenny Ledford, Wanda Brown, Cindy Finster, Roger Jones, Bryn Hutchins, and Randy Espy in the Assessor's office for 2018, Seconded by Mr. Richter, All that were present voted in favor.

Meeting Adjourned at 10:48am

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

Handwritten signatures of William M. Barker, Hugh T. Bohanon Sr., and Doug L. Wilson over horizontal lines.

Chattooga County
 Board of Tax Assessors
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