

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 7, 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 9:00 am

APPOINTMENTS: Chris Corbin & Jason Winters cancelled

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes February 28, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Digest Review

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: MOBILE HOMES THAT WERE ON HOLD

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

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

Supplemental Information:

Per the BTA's instructions (TBA Meeting of 02/21/2018) the following additional information was procured:

1. This LLC was organized 10/02/2017 and duly recognized and certified by the Secretary of State 10/04/2017.
2. Registered Agent's name is Joey H Richardson.
3. Principal Office address for this LLC is listed as 9894 Commerce Street, Summerville, GA, 30747.
4. Per Ms. Pitts with the SOS Corporations Division, information concerning members of this LLC can only be obtained directly from the LLC.

Recommendation: Unchanged from recommendations made 02/16/2018

Reviewer: Roger Jones

Motion to accept recommendation and send 2013-2018 bills to ORHS LLC:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

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

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's 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

Supplemental Information:

Per the BTA's instructions (TBA Meeting of 02/21/2018) the following additional information was procured:

1. This LLC was organized 10/02/2017 and duly recognized and certified by the Secretary of State 10/04/2017.
2. Registered Agent's name is Joey H Richardson.
3. Principal Office address for this LLC is listed as 9894 Commerce Street, Summerville, GA, 30747.
4. Per Ms. Pitts with the SOS Corporations Division, information concerning members of this LLC can only be obtained directly from the LLC.

Recommendation: Unchanged from recommendations made 02/16/2018

Reviewer: Roger Jones

Motion to accept recommendation and set values for 2013-2017 at \$3,539, 2018 value at \$1,475 and send bills to SBSC LLC:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: COVENANTS

a. 2018 Covenants

2/27/2018	35-1A	CORBIN CRANDALL & JOANN	32.61	RENEW	2018
3/1/2018	37-43-A	ELROD JAMES HUGH	29.31	NEW	2018
2/27/2018	81-41	LONGINO LARRY & JUDY	18	NEW	2018
3/2/20108	74-2-C	MITCHELL WILLIAM & DIANE	22	NEW	2018
3/2/2018	81-36	MITCHELL WILLIAM & JEFF CARGLE	65.25	RENEW	2018
3/2/2018	81-10-A	MITCHELL WILLIAM & JEFF CARGLE	24.49	RENEW	2018
3/2/2018	75-5B	MITCHELL WILLIAM	29.02	NEW	2018
2/28/2018	87-13	SPRING DESIREE	62.5	NEW	2018
2/28/2018	87-9-A	SPRING DESIREE	14.61	NEW	2018
11/27/2018	48-1-F	JONES-NIXON FARMS	32.68	RENEW	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

VIII: INVOICES

a. Office Depot – Order #112791960-001 Date 3/2/2018 Amount \$136.15

BOA reviewed, approved, and signed

Motion was made by Mr. Wilson to hire Cauprice Jones for the Clerk position, Seconded by Mr. Bohanon, All that were present voted in favor.

The Board requested Nancy Edgeman reschedule a meeting with Jason Winters, County Commissioner, and Chris Corbin, County Attorney to discuss Mt Vernon Mills, Alchemy Burn, and give update on the Klatt appeal.

Meeting Adjourned at 10:10am

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



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03/14/2018