

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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

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

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Meeting called to order at 9:00 am

**APPOINTMENTS: Chris Corbin & Jason Winters 9:00am, Arch Farrar 10:00am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes March 7, 2018

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA acknowledged receiving**

b. Emails:

1. Weekly Work Summary

c. Mail:

1. GAAO News Letter

**BOA acknowledged receiving items b & c**

**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: EXEMPTIONS**

**a. Map & Parcel: S21-69 & S21-70**  
**Owner Name: Summerville First Baptist Church**  
**Tax Year: 2017**

<b>ON HOLD PENDING FURTHER          INFORMATION</b>
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**Owner's Contention:** Filing for Exempt Property status for 2017. Buildings will be torn down for Church parking.

#### **Determination:**

1. Property was acquired by Summerville First Baptist Church on 10/6/2016.
2. Application for exempt status was filed on 11/1/2017.
3. Buildings are still on property at this time. (See photos in file)

**Recommendations:** I recommend denial of Exempt status for 2017 per O.C.G.A. 48-5-41. I recommend approval for 2018 providing buildings are removed in 2018 before digest. I also recommend filing a return or an appeal on the buildings if they are still standing during return and appeal period.

**Reviewer Nancy Edgeman**

**Mr. Farrar joined the meeting to discuss the property that was acquired by the Church that joins the Church property. Mr. Farrar stated the house has asbestos siding and he didn't know when the house would be torn down. Mr. Farrar also stated the office building on the property will not be torn down and will be used for storage for the church.**

#### **VII: MOBILE HOMES**

**a. Property: 49--88-A a manufactured home**  
**Tax Payer: PUTERRE, FREDERICK WAYNE & FUSON, LINDA C**  
**Year: 2018**

**Contention:** 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
 2018 TAX APPRAISAL IS \$11,079

#### **Determination:**

1. The home under appeal is a Pioneer by Pioneer Housing Systems
  - a. Size is 14x68; year model is 1995.
  - b. Add-Ons include:
    - Central AC system
    - A 16x21 deck
    - An 8x8 landing
    - A house-style roof.
2. Home was appealed in 2017 and value was lowered to \$ 6,310. The Appellants are requesting that this value be retained for 2018.
  - a. Per 2017 appeal, the box value of the home was set at 4,730, with add-on's contributing an additional 1,580.
  - b. Updated schedules had not been applied to manufactured homes at that time.
3. Home is listed as being of "average" quality and in "average" condition for NADA schedule.
4. "Average" quality is to be maintained, but condition should be down-graded to "fair".

CONDITION AND REMAINING PHYSICAL LIFE (RPL) ADJUSTMENT CHART (NADA) Excellent - Home is like new, very attractive and highly desirable.

Good – Normal wear and tear visible, but home is well maintained, still attractive, desirable and useful.

Average - Without inspecting the home, assumed to be a marketable product, being of no specified condition. (Average retail value.)

Fair - Minor deterioration apparent due to both the climate and the deferred maintenance, less attractive but obviously useful.

Poor - Signs of structural deterioration obvious, missing or broken component items, definitely undesirable and marginally useful.

5. Roof is standard metal cover and does not have an add-on value per NADA.
6. Beginning 2018 it was determined that small landings have no measurable effect on the Fair Market Value of a manufactured home.

**Recommendation:**

1. It is recommended that the NADA condition of this home be adjusted to “fair”.
2. It is recommended that Add-Ons to this home be adjusted to:
  - a) 2 Ton electric AC unit
  - b) A 30x21 wood deck
  - c) An 8x8 and a 9x9 landing, neither having an contributory value.
3. Final value for 2018 is recommended to be \$7,869.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**b. Property: 63A—2            A 1993 16x76 CRIMSON MANUFACTURED HOME**  
**Tax Payer: TAYLOR DEBORAH**  
**Year: 2018**

**Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE**  
**2018 TAX APPRAISAL \$ 9,791**

**Determination:**

1. HOME in question is a 1993 year model Crimson by Crimson Industries
  - a. Home dimensions are 16x76
  - b. Add-Ons are comprised of:
    - A bay window,
    - A 17x8 deck
    - A central ac unit
  - c. Home quality is listed as “fair”; condition is listed as “average”.
2. For 2018 home was valued per the WinGAP cost schedule. For 2017 this home was valued at \$ 4,334.
3. Value change components:
  - a. “Box” value increase of \$1,220 (from \$4,334 to \$5,554)
    - \$48 due to schedule change
    - \$1,172 due to change in allowed depreciation (condition factor of 0.21 vs 0.16 for 2017). This constitutes inflationary (reval) change.
  - b. \$4,237 added for the Add-Ons listed above. This constitutes growth.
4. Central AC unit was keyed in incorrectly, resulting in an overage of approximately \$2,100.
5. Per BTA policy, the Home was adjusted to the NADA manufactured home schedule for purposes of this review. Per NADA criteria, this home would be listed in “fair” condition.

CONDITION AND REMAINING PHYSICAL LIFE (RPL) ADJUSTMENT (NADA)

**Excellent** - Home is like new, very attractive and highly desirable.

**Good** - Normal wear and tear visible, but home is well maintained, still attractive, desirable and useful.

**Average** - Without inspecting the home, assumed to be a marketable product, **being of no specified condition.** (Average retail value.)

**Fair** - Minor deterioration apparent due to both the climate and the deferred maintenance, less attractive but obviously useful.

**Poor** - Signs of structural deterioration obvious, missing or broken component items, definitely undesirable and marginally useful.

6. NADA "box" value of a 16x76 1993 model manufactured home (fair quality, given an age factor of 21%) is approximately \$11,000. This does NOT include Add-Ons.
7. NADA-CONNECT (Feb-Mar 2018 Ed) estimates a "box" value of approximately \$10,600 for a 1993 model 16x76 Crimson by Crimson in fair condition. This does NOT include Add-Ons.
8. The values generated by the WinGAP NADA-Module and the on-line NADA-Connect seem to indicate that this home is NOT over-valued for the 2018 tax year.

**Recommendations:**

1. It is recommended that the keying error for the central unit be corrected for 2018. This will correct the Add-On total value to \$2,120 (original Add-On total was \$4,237).
2. It is recommended that the box value be left at \$5,554 for the 2018 tax year.
3. It is recommended that the home be adjusted from the cost schedule to the NADA-module for tax year 2019 for purposes of consistency and uniformity.
4. Final tax appraisal recommended for tax year 2018: **\$ 7,674**

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**c. Property: 38B—27 a mobile home**

**Tax Payer: GILLILAND, KEVIN**

**Year: 2013 to 2018**

**Contention:** HOME IS NOT TAXABLE FOR YEARS INDICATED

2018 TAX APPRAISAL **\$1,071** 2013 to 2017 TAX APPRAISAL **\$939**

**Determination:**

1. Home in question is a 1954 model Marlette mobile home.
  - a. Dimensions are listed as 8x32
  - b. Add-Ons consist of a 6x4 open porch and a brick foundation.
  - c. For tax years 2013 to 2017 the foundation was sound-valued to -0-. In the 2018 conversion to WinGAP, -0- sound values are not allowed, so the system applied the WinGAP default of \$1 per square foot.
2. Appellant reports home was dismantled and removed from this parcel during tax year 2010.
3. Field inspection of 03/09/2018 confirms that home is not on property.
4. Satellite image confirms home was gone November of 2014. Prior to that date tree coverage prevents conclusive confirmation as to home's presence.

**Recommendation:**

1. As it cannot be clearly confirmed that home was on property for 01/01/2013, it is recommended that the value of this home be adjusted to **-0-** for tax years 2013 to 2018.
2. It is further recommended that this home be deleted from the county tax rolls for the tax year 2019.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All that were present voted in favor**

**d. Property:** 38B—27 a mobile home

**Tax Payer:** GILLILLAND, KEVIN

**Years:** 2013 to 2018

**Contention:** HOME IS NOT TAXABLE FOR YEARS INDICATED  
2018 TAX APPRAISAL \$2,842 PREVIOUS YEARS: \$2,324

**Determination:**

1. Home in question is a 1976 model Atlantic by Champion
  - a. Dimensions are listed as 12x53
  - b. Add-Ons are comprised of a 12x8 open porch and a brick foundation.
  - c. For years 2013 to 2017 foundation was sound-valued to -0-. For Tax year 2018 WinGAP does not allow -0- over-rides so system adjusted to WinGAP default value of \$1 per square foot..
2. Appellant reports a tree fell on the home approximately tax year 2011. All remains have been removed.
3. The tax account on this home is outstanding to tax year 2013.
4. Field inspection of 03/09/2018 confirms home and all remains have been removed from this parcel.
5. Home was on property February of 2012 (see included field photos).
6. Satellite imagery clearly indicates the home was no longer at this location in November of 2014.

**Recommendation:**

1. As it cannot be clearly confirmed that this home was on the property 01/01/2013, it is recommended that the value of this home be adjusted to -0- for tax years 2013 to 2018.
2. It is further recommended that this home be deleted from the county tax rolls for the tax year 2019.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All that were present voted in favor**

**e. Property:** 36--52 a manufactured home

**Tax Payer:** NIX, TAMMY

**Year:** 2018

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
2018 TAX APPARAISAL = \$2,355

**Determination:**

1. Home in question is listed of unknown manufacturer. Year model is estimated at 1982.
  - a. Dimensions are listed as 12x56
  - b. Add-Ons are listed at a 10x6 landing and a 10x8 landing.
2. Appellant is requesting a value of -0- as the home is not in livable condition.
3. Prime Realty has provided an appraised value in the amount of *minus* \$1,000: this being considered the cost to have the home removed from the property.
4. Account is outstanding to 2013.
5. Field inspection of 03/09/2018 confirms that home is currently NOT standard livable condition. (see photos for additional detail)

**Recommendation:**

1. It is the policy of the Board of Tax Assessors that standing homes maintain a residual value of \$500 (scrap or salvage value). It is therefore recommended that the 2018 value of this home be adjusted to \$500.
2. As there is no data to confirm the condition of this home prior to 2018, it is recommended the original appraisals be maintained for years 2013 to 2017.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

**VIII: RETURNS****a. Owner: McCrickard Gary T**

**Tax Year:** 2018

**Map/Parcel:** 0002100000020

**Owner's Asserted Value:** Improvement: \$12,500, Accessory: \$0, Land: \$1,000. Total Fair Market Value: \$13,500.

**Determination:**

1. Property is located next to 10849 Hwy 114, Lyerly, GA, 30730.
2. The property has an improvement value of \$26,280 an accessory value of \$521 and land value of \$3,345 for a total fair market value of \$30,146.
3. A field visit was done on 3/7/18 and the house and accessories were discovered in very poor condition.
4. The house was built in 1880 on rock piers, in various places of the house the floor was sinking. Walls and windows were slanting and the ceiling was falling down in some places.
5. The wood siding and fascia and soffit are weathered and rotting in various places.
6. The front of the house has a room between two open porches that has no door leading into the house, this area was included in the heated area of the house but in reality is an enclosed porch. The dimensions of the room were off in the sketch and were measured and recorded to correct.
7. The last individuals that lived in the house left it in very bad condition even ripping out the breaker box and cutting water lines.
8. The \$521 accessory is a 12x18 garage, this building is actually an implement shed and in as poor condition as the other 2 accessories we didn't have on record.

**Recommendations:**

1. Separate the 15x16 room between the two front open porches from the heated area and correct its dimensions. Label it enclosed porch.
2. Set improvement value at \$5 per square foot.
3. Sound value the 12x18 garage to \$0 and label it implement shed.
4. These changes will alter the improvement from \$26,280 to \$6,561 and the accessory value from \$521 to \$0. No changes should be made to the land value. The total fair market value would go from \$30,146 to \$9,906.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**b. Owner: Roach Albert Lee**  
**Tax Year: 2018**  
**Map/Parcel: 000080000007500A**

<b>ON HOLD PENDING FURTHER          INFORMATION</b>
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**Owner's Asserted Value:** Improvement: \$28,423, Accessory: \$1,994, Land: \$6,048, Total Fair Market Value: \$36,465.

**Owner's Contention:** 11x40 utility building was on property temporary for storage, was gone last year. Built pole shed this year.

**Determination:**

1. Property is located on 643 South Shinbone Road and has an improvement value of \$28,423, accessory value of \$7,276, land value of \$6,048 for a total fair market value of \$41,797.
2. A field visit was done on 3/9/18 and the 11x40 utility building has been removed from the property and a 20x36 pole shed had been constructed.
3. The grade of the house was too high at 95. After using field guide notebook and discussing with other appraisers the house is a 75 grade.
4. It was also discovered the land wasn't taken out of the covenant when transferred. It was given to the owner from 16 acres his mother owns which is in a covenant.

**Recommendations:**

1. Lower the grade from 95 to 75 and remove the 11x40 utility building. Add a 20x36 implement shed roof only to the record and remove the covenant from the land since it does not qualify. These changes would alter the improvement value to \$21,584 the accessory value to \$3,164. Leaving

**Reviewer: Bryn Hutchins**

**IX: COVENANTS**

**a. 2018**

**COVENANTS**

3/6/2018	36-11-A	HOOD JAMES AND CAROL	50.5	CONTINUE	2018
3/6/2018	74-21	MITCHELL WILLIAM DAVID	99.61	NEW	2018
3/2/2018	79-16	SKATES LANE R & GINA M	13.72	RENEW	2018
2/28/2018	26-13	TUCKER HUGH BELL/SUSAN HEGWOOD	15	CONTINUE	2009
2/28/2018	26-19	TUCKER HUGH BELL/SUSAN HEGWOOD	17.5	NEW	2018
3/6/2018	37-31	WOODS TOMMY JOE	22.3	NEW	2018
3/9/2018	011-001-00A	WINTERS JASON	109	CONTINUE	2018
3/2/2018	29-5	HARRIS CAROLINE	98.28	NEW	2018

Request approval of above covenants

Reviewer: Wanda A. Brown

**Motion to approve Covenants listed above:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**X: INVOICES**

**a. Summerville News Clerk Position Ad– Acc #3104 Date 2/1/2018 Amount \$56.00**

**b. Schneider Corporation (qPublic) – Inv #2471 Date 3/1/2018 Amount \$600.00**

**c. Office Depot – order #114845529 Date 3/9/2018 Amount \$78.34**

**BOA Reviewed, approved and signed**

**Chris Corbin, County Attorney and Jason Winters, County Commissioner joined the meeting at 9:10am to discuss Mt Vernon Mills, Klatt appeal, and the Alchemy burn.**

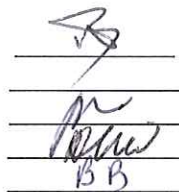
**Mr. Corbin stated he will set up a meeting with the Mt Vernon’s representative to discuss their values.**

**The Board of Assessors updated Mr. Winters and Mr. Corbin on the appraisals received from Penn Hastings and Associates for the Klatt property. Their appeal was 2015 and the Board of Equalization lock will be removed for 2018.**

**The board of Assessors also discussed the Alchemy Burn with Mr. Winters and Mr. Corbin. The Covenant will be breached if an Alchemy Burn takes place in 2018.**

**Meeting Adjourned at 10:39am**

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



**Chattooga County  
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