

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 21, 2018

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

Meeting called to order at 9:05 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes March 14, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

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 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VI: RETURNS

a. Owner: Roach Albert Lee

Tax Year: 2018

Map/Parcel: 00008000007500A

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 2 acres of land wasn't taken out of the covenant when transferred. It was given to the owner from a 16 acres his mother owns which is in a covenant. According to the code below a person can transfer land to someone related within the fourth degree of reckoning land that is in covenant without breaching said covenant.

O.C.G.A. § 48-5-7.4 (o) The transfer of a part of the property subject to a covenant for a bona fide conservation use shall not constitute a breach of a covenant if:

- (1) The part of the property so transferred is used for single-family residential purposes, starting within one year of the date of transfer and continuing for the remainder of the covenant period, and the residence is occupied within 24 months from the date of the start by a person who is related within the fourth degree of civil reckoning to an owner of the property subject to the covenant; and
- (2) The part of the property so transferred, taken together with any other part of the property so transferred to the same relative during the covenant period, does not exceed a total of five acres; and in any such case the property so transferred shall not be eligible for a covenant for bona fide conservation use, but shall, if otherwise qualified, be eligible for current use assessment as residential transitional property and the remainder of the property from which such transfer was made shall continue under the existing covenant until a terminating breach occurs or until the end of the specified covenant period.

Recommendations:

1. Lower the grade of the house 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 the land value at \$6,048 would give a total fair market value of \$30,796.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Owner: Thompson Tommy & Tim Christine Life Estate
Tax Year: 2018
Map/Parcel: 0003500000074

Owner's Asserted Value: Improvement: \$70,000, Accessory Value: \$0, Land Value: \$16,000 for a total fair market value of \$86,000.

Owner's Contention: Heated area is incorrect. Acreage is incorrect. House and land overvalue.

Determination:

1. Property is located on 3248 Harrisburg Road and has an improvement value of \$105,641, accessory value of \$1,421 and a land value of \$27,360 for a total fair market value of \$134,422.
2. A field visit was done on 3/15/18 and the heated area of the house was found incorrect. A 20x26 area at the left wing of the house is actually a garage.
3. According to the owner whose father built the house, he dug out a shallow root cellar before he constructed the house and it stays very damp. They have also had the replace sections of the ceiling due to moisture damage during the past.
4. During the assessment of the accessories another lean-to was discovered.
5. Consulted the mapper about acres and value of land. The acreage was incorrect at 4 acres, correct acreage is 3.5. The value was high compared to recent comparable sales.

Recommendations:

1. Correct the heated area by changing 20x26 area at the left wing of the house to garage. That would change the heated area from 2,567 square feet to 1,984.
2. Remove the physical override on the house of 91 allowing the physical depreciation of 82 to adjust value.
3. Remove the fair market value override on the house of \$105,641 which would adjust the fair market value to \$79,758.
4. Correct acreage from 4 to 3.5 and use the average small acre sales price of \$4,380 an acre to adjust land value.
5. These changes would result in an improvement value of \$79,758, accessory value of \$1,248, land value of \$15,330 which would alter the total fair market value to \$96,336.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: EXEMPTIONS

a. Map & Parcel: S21-69 & S21-70

Owner Name: Summerville First Baptist Church

Tax Year: 2017

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 the property is in the process of being cleaned up as a Good Faith Effort in 2018.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: MOBILE HOMES

a. Property: S37--C-11 joined manufactured homes

Tax Payer: MCLAIN JAMES R Agent: MCLAIN TERESA (Widow)

Year: 2018

Contention: 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE

2018 TAX APPRAISAL ON VICKING	= \$7,372
2018 TAX APPRIASAL ON REMBROOK	= \$2,661

Determination:

1. Structure constitutes a "homemade" double wide.
 - a. Front section is listed as a 12x66 Suburban by Viking Edgewood.
 - b. Rear section is listed as a 14x70 Rembrook by De Rose.
2. Account first shows on the tax rolls for tax year 1995.
 - a. This account consisted of a 12x70 1976 Suburban by Viking Edgewood.
 - b. This was maintained form tax years 1995 to 2000.
3. In tax year 2001 a 14x70 De Rose manufactured home was added to this account.
 - a. GSI system allowed 2 or more manufactured homes to be joined into a single taxable unit.
 - b. A single account comprised of both the Suburban and the De Rose was maintained from tax year 2001 to tax year 2006.
4. In tax year 2007 a second manufactured home account was added in the Appellant's name.
 - a. Home of record was a 14x66 Rembrook.
 - b. The original account of the Suburban and the De Rose was maintained.
 - c. The 14x66 Rembrook was a duplication of the De Rose (Rembrook is a De Rose model): the Appellant was being double-billed on the De Rose Rembrook.
5. The two accounts, with the duplication of the De Rose Rembrook have been maintained on the tax rolls from tax year 2007 to 2018.
6. The Appellant, James R McLain died in December of 2012. His widow currently occupies this home and is serving as agent in this appeal.
7. The property was inspected 03/13/2018. It was at that time that the duplication was discovered.
 - a. Though currently occupied, both homes are in very poor condition.
 - Roof leakage with ceiling panels having fallen in.
 - Damage to interior walls
 - Floor covering and pad are missing in several places.
 - In several sections, the floor feels extremely weak.
 - b. See photos in file for additional detail
8. Currently, WinGAP does not allow multiple manufactured homes to be combined as a single structure.

Recommendation:

1. For 2018 it is recommended that the homes be valued at \$1,000 each, for a total value of \$2,000.
2. For tax years 2015 to 2017 it is recommended that the value of the Suburban be set at \$1,000 and value of the De Rose set at -0- in the bills for the combined homes.

3. For tax years 2015 to 2017 correct the description of the detail on the Rembrook separate bill to correctly describe the De Rose Rembrook, setting the value at \$1,000 for these years.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property: P06—16 a manufactured home
Tax Payer: KENDRICK WILLIAM HAROLD
Years: 2013 to 2018

Contention: HOME NOT TAXABLE FOR THE YEARS INDICATED
 2018 APPRAISAL = \$1,916

REVIEWED AS PART OF 2018 DELINQUENT HOMES PROJECT

Determination:

1. Home in question is a 1980 model Citadel by Palmetto Homes of Laurens.
 - a. Dimensions are listed as 12x45
 - b. The only Add-On on record is a 10x11 landing
2. Field inspection of 02/08/2018 confirms there is not a manufactured home on this parcel.
3. Satellite data
 - a. Home is clearly seen on parcel January 1993
 - b. Home is no longer evident on parcel February 2003.

Recommendation:

1. It is recommended that the value of this home be set 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: Mrs. Brady

Vote: All that were present voted in favor

X: COVENANTS

a.2018 COVENANTS

3/13/2018	87-12	BROWN PRENTICE	36.87	NEW	2018
3/12/2018	78-50	CARPENTER STANLEY	23.25	RENEW	2018
3/112/2018	17-9-F	CORBIN II RANDALL LESTER	102	NEW	2018
3/12/2018	28-2-B	FISHER TYLER KINZY	22.87	RENEW	2018
3/12/2018	008-052	FISHER TYLER KINZY	18.37	RENEW	2018
3/12/2018	025-024	WESTALL CHRISTIE	91.19	NEW	2018
3/12/2018	025-041	WESTALL CHRISTIE	183.52	NEW	2018
3/9/2018	028-010	PLEDGER STEVE	19	NEW	2018
3/14/2018	063-016	HALL SYBLE L	13.54	NEW	2018
3/14/2018	58-36	DRIVER JOHN E	27.2	NEW	2018
3/2/2018	17-20	THOMAS LM JR	150.5	NEW	2018
3/2/2018	18-35	THOMAS LM JR	877.35	NEW	2018
3/15/2018	64-47-E	FULTON DEWAYNE NEAL	30	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

Mr. Wilson stated he may not attend the meeting on Wednesday, April 4, 2018.

BOA approved Kenny Ledford & Nancy Edgeman to participate in the ACCG Legislative updates webinar on Friday of each week.

Meeting Adjourned at 10:07am

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



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03/20/2018