

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of March 28, 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 9:00 am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes March 21, 2018

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA acknowledged receiving**

b. Emails:

1. Weekly Work Summary

2. Items for Kenny

**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: APPEALS**

**a. Owner: Ronald Allen Nicholson**

**Vehicle: 2015 GMC Acadia IGKKRRKD5FJ302782**

**Tax Year: 2018**

**Owner's Contention: Value too high**

**Owners asserted value: \$20,300**

**Determination:**

1. Owner purchased vehicle in 2015 for \$38,000 and traded in a 2005 GMC Yukon with \$8000 trade in allowance (did not provide Bill of Sale).
2. Owner moved to Georgia in December of 2017 and had to pay Ad Valorem tax for GA.
3. The mileage at date of inspection was 19,000
4. The vehicle is in very good condition.
5. The State value is \$24,625.
6. The NADA shows rough trade in as \$22,725, Average trade in as \$24,150, clean trade in as \$25,300, and Clean retail as \$28,050.
7. Kelley Blue Book shows private party range as \$25,579 - \$28,246, and Fair Market range as \$27,493 - \$30,384.

**Recommendations:** Based on the values from NADA & Kelley Blue Book, I recommend leaving as is and using the State value of \$24,625.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**VII: MOBILE HOMES**

**a. Property: 38--62 a manufactured home**

**Tax Payer: ROACH, ALBERT L**

**Years: 2016 - 2018**

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

2018 APPRAISAL = \$4,393

REVIEWED AS PART OF 2018 DELINQUENT HOMES PROJECT

**Determination:**

1. Home in question is a 1974 year model Summerhill by Guerdon
  - a. Dimensions are listed as 24x44
  - b. No Add-Ons are listed.
2. Mr. Roach contacted this Office 03/15/2018 reporting "this home has been gone for years".
3. Field inspection of 03/15/2018 confirms that there in no manufactured or mobile homes located on this parcel.
4. Satellite data:
  - a. Satellite imagery first indicates this home on the property in 2005
  - b. The last image showing what might be this home was shot 03/15/2007.
5. Home was on the Delinquent Homes project being delinquent to 2016.

**Recommendation:**

1. It is recommended that the value of this home be set to -0- for tax years 2016 to 2018.
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. Richter

**Second:** Mr. Wilson

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

**b. Property:** 69--24 a manufactured home  
**Tax Payer:** SUITS PEGGY MONEY and ALLEN, CINDY  
**Years:** 2013 to 2018

**Contention:** HOME IS NOT TAXABLE FOR THE YEARS INDICATED  
 TAX APPRAISAL FOR 2013 – 2018 = \$5,819

**Determination:**

1. Home in question is a 1973 year model Commanchero by Sunshine Homes
  - a. Dimensions are listed as 12x70.
  - b. Add-Ons consist of a 12x23 1-storey addition and 2 landings
2. Appellant reports home burned “years ago”.
3. Drive-by of 03/19/2018 confirms there is not manufacture home at this location.
4. Satellite imagery:
  - a. Home’s presence seems evident on the 1993 and 2007 satellite images.
  - b. Home no longer appears on this parcel as of the June 2009 image.
5. Tax Commissioner’s website lists the account delinquent to 2013.

**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 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

**c. Property:** 24--31 a manufactured home with additions  
**Tax Payer:** ROBINSON, STACEY  
**Year:** 2018

**Contention:** 2018 TAX APRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
 2018 TAX APPRASIAL = \$16,508

**Determination:**

1. Home in question is a 1979 year model Dignitary by Ambassador Homes
  - a. Dimensions list as 13x56
  - b. Add-ons are listed as:
    - a 13x56 one-story addition
    - a 24x7 open porch
    - a fireplace
    - house-style roofing and siding
    - 26x56 foundation
2. 2018 valuation breakdown:



- |    |                         |          |
|----|-------------------------|----------|
| a. | 13x56 manufactured home | \$ 2,488 |
| b. | Add-ons                 | \$14,060 |
|    | • Roofing / Siding      | \$ 780   |
|    | • Fireplace             | \$ 960   |
|    | • One-Story addition    | \$10,920 |
|    | • Foundation            | \$ 728   |
|    | • Open Porch            | \$ 672   |
3. Appellant is requesting a tax appraisal of \$4,000 due to poor physical condition. Also reports that home does not have a fireplace.
  4. Field inspection with interior inspection occurred 03/16/2018.
    - a. Overall dimensions of structure are 26x57. Originally, the structure was divided 13x56 for the home and 13x56 for the one-story addition. Based on interior measurements, home is 12x57 and one-story addition is 14x57.
    - b. Home does not have a fireplace. A free-standing wood heater is located in the home with radiant gas heaters providing heat in the one-story addition.
    - c. Construction of one-story addition and marriage of home to addition was DIY.
      - Interior walls and ceiling of home have been replaced with particle board.
      - Floor has been replaced with plywood, but is lacking covering.
    - d. Exterior is showing excessive deterioration:
      - Deterioration of wooden seals at base of home.
      - Deterioration of siding (especially around the manufactured home)
      - Exposed rafters are showing a great deal of weathering and deterioration.
    - e. A 12x8 Open porch has been added to the home since 2007 field visit. However it is of such poor quality and physical condition as to have no contributory value to add to the home.
    - f. The front 24x8 open porch appears to be sturdy, but has shifted on its supports. Roof rafters show exposure to weather and have begun to deteriorate.
  5. This make and model of home does not appear in the WinGAP NADA module. The home is currently valued per the WinGAP cost schedules. Listed as an "average" quality home, with a physical condition factor of 16%, and an economic obsolescence factor of 85%, the box value of the home would adjust to \$2,081.
  6. NADA-Connect (the on-line NADA guide for used manufactured homes, estimates the box value of this home at \$1,440.
  7. The account has out-standing taxes to tax year 2016.

**Recommendations:**

1. It is recommended that the NADA-Connect box value of \$1,440 be applied as the base value of the 12x57 Dignitary manufactured home for tax year 2018.
2. It is recommended that the total value of the Add-ons to this home be adjusted to \$7,563 for the 2018 tax year. This value would break down as:
  - a. \$4,986 for the one-story addition. This reflects a grade of 70 with a physical condition factor of 70%. And additional 15% of obsolescence (0.85 factor) is recommended due to over-all undesirability of this home.
  - b. \$600 value for siding and roofing (this value is only reflective of that portion applying to the manufactured home). This reflects a grade of 70 with condition factors of 0.65 and 0.60 respectively.
  - c. \$1,000 for the wood heater.
  - d. \$741 for the concrete block foundation with stucco
  - e. \$336 for the 24x8 open porch (grade 70 at 50% physical and 50% functional).
3. The total recommended tax appraisal for this structure for the 2018 tax year is \$ 9,003.
4. As the issues with this home did not occur in a single year, it is also recommended that this value be applied to tax years 2016 & 2017.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mrs. Brady****Vote: All that were present voted in favor****d. Property: 14--59 a camper/trailer****Tax Payer: OSBORN MARTIN PAUL****Year: 2018****Contention:** 2018 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
2018 TAX APPRAISAL = \$ 2,090**Determination:**

1. Unit in question is a 1991 year model SD Clipper by Coachman.
  - a. Size is listed as 8x16
  - b. No Add-Ons are listed to this account.
2. Owner reports this unit has no marketable value.
  - a. Unit is 27 years old. It was purchased new for \$7,100.
  - b. Power unit for camper has burned out. Power is furnished via a standard extension cord.
  - c. Reports water is not connected, nor is the septic system.
  - d. Reports major deterioration due to age and leakage.
3. Field visit 03/16/2019 confirms the unit does not appear to be safe for road use, nor adaptable for use as a dwelling (see photos included in appeal folder).

**Recommendation:**

A tax appraisal of \$500 is recommended beginning with tax year 2018.

**Reviewer:** Roger F Jones**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mrs. Brady****Vote: All that were present voted in favor****e. Property: 64E—26 a manufactured home****Tax Payer: BEARDEN, JIMMY W****Year: 2013 to 2018****Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
2018 TAX APPRAISAL = \$5,685**Determination:**

1. Home in question is a 1985 (estimated) year model manufactured home of unknown manufacture.
  - a. Dimensions are listed as 14x52
  - b. Add-ons consist of a 10x7 landing and a 16x20 one-story addition.
2. Appellant reports the home as unlivable and requests it be but at scrap value.
  - a. Wiring has been stripped out
  - b. Holes in ceiling and floor
  - c. Cabinets and plumbing have been removed.
3. Field inspection of 03/19/2018 confirms Appellants report. (See photos included in appeal folder)

**Recommendation:**

It is recommended that the value of this home be adjusted to \$500 for tax years 2013 to 2015.

**Reviewer:** Roger F Jones



**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****f. Property: 64E—26 a manufactured home****Tax Payer: GOODMAN ANN****Year: 2018****Contention:** HOME IS NOT TAXABLE FOR YEAR INDICATED  
2018 TAX APPRAISAL = \$2,704**Determination:**

1. Home visited as part of 2018 Delinquent Homes project.
2. Home is delinquent to 2013.
3. Field inspection confirms home is no longer on this parcel.
4. Per Satellite imagery it can be confirmed that home was on property as of Feb. 2017.
5. Ms. Goodman died 07/14/2012.

**Recommendation:**

1. As it cannot be verified that the home was on this parcel 01/01/2018, it is recommended that the 2018 value for this home be set to -0-.
2. It is recommended that this home be deleted from the county tax records for the 2019 tax year.

**Reviewer:** Roger F Jones**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mrs. Brady****Vote: All that were present voted in favor****g. Property: 64E—26 a manufacture home****Tax Payer: ESPY, ORRIN****Year: 2017 to 2018****Contention:** HOME IS NOT TAXABLE FOR YEARS INDICATED  
TAX APPRAISAL = \$ 2,409**Determination:**

1. Home was visited as part of 2018 Delinquent Homes project.
2. Field visit of 03/19/2018 verified that home is not on this parcel.
3. Review of satellite imagery:
  - a. Home is evident on the parcel in November of 2014
  - b. February of 2017 image indicates only debris at this location.
4. There is no real or personal property listed in Mr. Espy's name, and the Tax Commissioner's Office reports there is no motor vehicle in that name.

**Recommendation:**

1. It is recommended that the tax appraisal of this home be set at -0- for tax years 2017 & 2018.
2. It is further recommended that this home be deleted from the county's 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**

**VIII: COVENANTS****a. 2018 COVENANTS**

3/6/2018	29-44	TUDOR CHARLES	148.5	RENEW	2008
3/20/2018	28-17	BREWSTER JOSEPH	35.27	NEW	2018
3/20/2018	30-68	YOUNG BILLY @ BETTY	71	RENEW	2008
3/21/2018	26-27	HAMBY JERRY & PATRICA	15	RENEW	2008
3/19/2018	48-51-L20	FLOYD MICHAEL JR	10.46	CONTINUE	2013
3/19/2018	37-TR-016	SCOGGINS KEVIN	15.86	NEW	2018
3/21/2018	16-17	MITCHELL JUNE	160.94	NEW	2018
3/21/2018	35-57	GILREATH CHARLOTTE JUNE	114.45	NEW	2018

Request approval for Covenants listed above:

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**IX: EXEMPTIONS**

**a. Property Owner:** Kathleen Cunningham Surviving Spouse of Bobby J Cunningham

**Map & Parcel:** 73-5L24

**Tax Year:** 2018

**Contention:** Ms. Cunningham visited the office on March 23, 2018 to file for Veterans Exemption for Surviving Spouse. During her visit Ms. Cunningham presented a Rating Decision letter from the Department of Veterans Affairs.

**Determination:**

1. Mr. Cunningham passed away March 10, 2017 with cause of death being chronic lymphocytic leukemia (CLL).
2. Letter from the Department of Veterans Services states service connected disability was rated at 100% evaluation for chronic lymphocytic leukemia.

**Recommendation:** Approve the Veterans Exemption for surviving spouse per O.C.G.A 48-5-48(a)(2).

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

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

**X: REFUND REQUEST**

**a. Property Owner:** Jerry W. & Anna Marie Braden

**Map & Parcel:** 40-9-TR3 & 40-9-TR2

**Tax Year:** 2015, 2016, & 2017

**Determination:** Map & Parcel 40-9-TR2 and 40-9-TR3 were combined with 40-15. They were combined on the map, in the system, and on the covenant application. 40-9-TR2 & 40-9-TR3 were not individually deleted from the system causing Mr. Braden to be double taxed for 2014, 2015, 2016, & 2017.

**Recommendation:** I recommend approval of refund for 2015, 2016, & 2017 on 40-9-TR2 & 40-9-TR3 per O.C.G.A. 48-5-380 and forward 2014 to the Commissioner's office for approval. The total amount for 2015, 2016, & 2017 for 40-9-TR2 is \$1,769.59 and 40-9-TR3 is \$745.18. The amount that will be

forwarded to the Commissioner's office for both parcels is \$829.62. Mr. Braden paid a total of \$3,344.39 in error.

**Motion to accept recommendation and forward 2014 to County Commissioner:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

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

**XI: INVOICES**

**a. Parker Systems – Invoice #1018529 Date – 3/19/2018 Amount - \$1,025.00**

**BOA reviewed, approved, & signed**

**The Board discussed Job descriptions. Nancy Edgeman will update job descriptions for Clerk, Field Rep, Personal property, Mapping, Mobile Homes, and Chief Appraiser and send to BOA.**

**Mr. Wilson stated he will not be attending the meeting on April 4, 2018.**

**Meeting Adjourned at 10:00am**

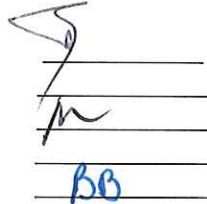
**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Richard L. Richter**

**Doug L. Wilson**

**Betty Brady**

Handwritten signatures on four horizontal lines. The first line has a signature that appears to be 'W'. The second line has a signature that appears to be 'H'. The third line has a signature that appears to be 'R'. The fourth line has the initials 'BB' written in blue ink.

**Chattooga County**

**Board of Tax Assessors**

**Meeting of March 28, 2018**

*04/04/2018*