

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 24, 2018

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

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Meeting called to order at 9:00 am

**APPOINTMENTS:** None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes January 10, 2018 & No meeting January 17, 2018

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

**BOA reviewed, approved, & signed**

**b. Emails:**

1. Weekly Work Summary

2. Field visits

3. Property reviews

**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.

## VII: COVENANTS

### a. 2018 Covenants

1/9/2018	13-63	HEGWOOD FRANCES FARMER	36.74	RENEW	2018
1/9/2018	50-52	JONES SAMUEL ORR	134	RENEW	2018
1/10/2018	28-12-A	LEE RAY & LATRICIA	19	RENEW	2018
12/27/2018	26-88	SELLERS AMANDA & LESLIE BRODY	25.3	CONTINUE	2009
12/27/2018	25-43	SELLERS AMANDA & LESLIE BRODY	12.5	CONTINUE	2009
1/9/2018	010-10	WALRAVEN HANSELL	160	RENEW	2018
1/11/2018	20-8	BLALOCK JAMES & LULA	40	RENEW	2018
1/12/2018	66-64	MCCOLLUM GORDON D	118.27	RENEW	2018
1/16/2018	31-21	BROWN MARTHA & WAYNE	14	RENEW	2018
1/4/2018	28-3	BRAMLETT JC ESTATE	112	NEW	2018
1/18/2018	18-41-A	SCOGGINS CHARLES EUGENE	17.3	CONTINUE	2018
1/17/2018	19-3-B	BROYLES RANDY & CINDY	15.61	NEW	2018

Requesting approval of covenants listed above

**Reviewer: Wanda Brown**

**Motion to approve Covenants listed above:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

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

### b. Property Owner: Jane E. Schlachter

**Map & Parcel: 48-66**

**Tax Year: 2018**

Larry Schlachter visited the office on Thursday, January 11, 2018. Kenny and I discussed a possible breach on the property behind trade day Map & Parcel 48-66. 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 a bathroom building 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 since the breach occurred in 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: Alex & Elaine Covrig

**Map & Parcel: 63-6**

**Tax Year: 2018**

**Contention: Covenant breach from sale of property in 2016.**

#### **Determination:**

1. In 2016 Mr. Coverig owned 26.24 acres that was under Covenant with 2 houses.
2. Mr. Covrig sold 16.39 acres and one of the houses to James Woody in 2016. Mr. Coverig was left with 9.85 acres and a house. With two acres being removed for the house Mr. Covrig was left with 7.85 acres.

3. Mr. Covrig breached his covenant because he could not provide relevant records that the property was being used for agriculture purposes.
4. According to Mr. Covrig he discussed the sale with Mr. Barrett and he was told it was ok.
5. In 2017 Mr. Covrig sold the 9.85 acres and the house to Marcus Mitchell and it was determined there was a breach when Mr. Mitchell came in to continue the covenant. Mr. Mitchell was asked if he could provide relevant records and he said he wasn't doing anything with the land.

**Recommendation:** I recommend preparing and sending a penalty Breach letter for years 2013, 2014, 2015, & 2016 per O.C.G.A. 48-5-7.4 due to the Covenant being breached in 2016.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

## VIII: RETURNS

**a. Owner:** Mitchell Terry G

**Tax Year:** 2018

**Map/Parcel:** T12-1

**Owner's Contention:** Home was previously cut up into apartments. Remodel cost is too much for any resale value.

**Owners asserted value:** Land: \$5,360, House: \$10,000, Accessory (carport with no floor): \$500, for a total value of \$15,860

### **Determination:**

1. The property is located on 166 Ninth Street in Trion, directly behind Mount Vernon Mills.
2. The property has a total fair market value of \$21,357 with an improvement value of \$14,839 an accessory value of \$1,158 and a land value of \$5,360. All of these values are override values from Telnet.
3. A visit was done on 1/11/18; grade and physical of house are in line with what we have on record.
4. Exterior walls are asbestos shingles not comp hardboard siding, now updated.
5. Roofing is enameled steel not galvanized metal, now updated.
6. The mapping department was consulted to check the land value. A factor of 1.80 was missing due to the transfer from the old system, now updated.

### **Recommendations:**

1. Remove all override values in improvement, accessories and land from the record.
2. Set the effective year built on the house from 1966 to 1959 to adjust the physical of the house to where it should be, 60.
3. By applying these changes and the updates already in place, the improvement value will be adjusted from \$14,839 to \$14,925, the accessory value from \$1,158 to \$1,804 and the land value from \$5,360 to \$4,687. A total fair market adjustment from \$21,357 to \$21,416.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**b. Map & Parcel: 35-5-A****Owner Name: Melton, Andrew & Angela****Tax Year: 2018 Return**

**Owner's Contention:** Home is sketched incorrectly and should be 2,040 heated square feet. Accessories should also be reviewed. Owner is requesting refund of overpayment of taxes for tax years 2015, 2016, and 2017.

**Owner's Value Assertion:** \$165,848

**Determination:**

1. A field visit to this parcel indicates home is sketched and recorded incorrectly in our system. The home is recorded as 2,760 sf. and should be 2,040 sf. This error is evident back to at least 2007 for which I can see the record in our system. This error may be on the record since the home was recorded in the tax year 2000. I am unable to review those records beyond 2007.
2. The accessories were reviewed and the classifications were deemed correct. The values were overridden and reflect a value higher than that indicated by the wingap pricing schedules.
3. The property was visited in November of 2016 and although some adjustments were made to the home the error in the sketch was not corrected. The accessories were added to the parcel for tax year 2017.
4. The \$155,773 value of the home for 2018 is approximately 22.85% higher than the corrected value of \$120,182. The 2017 accessory value of \$12,911 is reduced to \$9,889 with the removal of overrides to reflect a value derived from the wingap pricing schedules.
5. The corrected 2018 TFMV is \$180,919, a reduction of \$38,613 from \$219,532. The correction in values for 2015, 2016, and 2017 results in a refund of approximately \$1,005.27. A refund request form is included in file for the B.O.A. signature.

**Recommendations:** I recommend correcting the record for tax year 2018 and completing an error and release form for tax years 2015, 2016, and 2017.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**IX: MOBILE HOMES**

**a. Property:** S22—98 a manufactured home

**Tax Payer:** Summerville Auto Sales

**Years:** 2013 – 2017

**Contention:** Mobile Office is not taxable for years indicated

**Determination:**

1. Field visit as part of delinquent MH review.
2. Unit used as a mobile office for car lot formerly located at 235 Highway 114 (parcel is located on the southern intersection of Highway 114 and Bellah Avenue.
3. Years outstanding, per the Tax Commissioner's website are 2013 through 2017.
4. Property was visited 01/11/2018. Unit is no longer on property.
5. Based on satellite imagery, the last time the unit can be confirmed as being on this parcel was 06/24/2007.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax years 2013 to 2018.
2. It is further recommended that this unit be deleted from the county tax rolls for tax year 2019.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**b. Property:** S22—27 a manufactured home

**Tax Payer:** HALE HATTIE RUTH

**Years:** 2013 – 2017

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

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 12x65 1969 Frontier by Commodore.
3. Years outstanding, per the Tax Commissioner's website are 2013 through 2017.
4. Property was visited 01/11/2018. Unit is no longer on property.
5. Based on satellite imagery, the last time the unit can be confirmed as being on this parcel was 01/18/1999.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax years 2013 to 2018.
2. It is further recommended that this unit 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

**c. Property:** S29--8 a manufactured home

**Tax Payer:** WADE, GILBERT SR

**Year:** 2017 & 2018

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

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 12x60 1969 Argus by New Moon.
3. 2017 bill is outstanding, and home was included in 2018 prebill digest.
4. Property was visited 01/12/2018. Unit is no longer on property.
  - a. Property was last visited on 09/30/2015. Photos show home still on parcel at that time
  - b. Satellite imagery indicates home was no longer on this parcel as of 02/16/2017.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax years 2017 & 2018.
2. It is further recommended that this unit 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

**d. Property:** S29--8 a manufactured home  
**Tax Payer:** WADE, GILBERT SR  
**Year:** 2017 & 2018

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

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 12x66 1966 Denmark by Tidwell.
3. 2017 bill is outstanding, and home was included in 2018 prebill digest.
4. Property was visited 01/12/2018. Unit is no longer on property.
  - a. Property was last visited on 09/30/2015. Photos show home still on parcel at that time
  - b. Satellite imagery indicates home was no longer on this parcel as of 02/16/2017.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax years 2017 & 2018.
2. It is further recommended that this unit 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

**e. Property:** S29--8 a manufactured home  
**Tax Payer:** GILBERT, WADE SR  
**Year:** 2018

**Contention:** HOME IS NOT TAXABLE FOR THE YEAR INDICATED

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 12x48 1982 New Moon by Redman.
3. 2017 bill is outstanding, and home was included in 2018 prebill digest.
4. Property was visited 01/12/2018. Unit is no longer on property.
5. Satellite imagery indicates home was still on this parcel as of 02/16/2017.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax year 2018.
2. It is further recommended that this unit 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 faovr

**f. Property:** S29--8 a manufactured home  
**Tax Payer:** GILBERT, WADE SR  
**Year:** 2018

**Contention:** HOME IS NOT TAXABLE FOR THE YEAR INDICATED

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 12x60 1978 Fleetwood.

3. 2017 bill is outstanding, and home was included in 2018 prebill digest.
4. Property was visited 01/12/2018. Unit is no longer on property.
5. Satellite imagery indicates home was still on this parcel as of 02/16/2017.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax year 2018.
2. It is further recommended that this unit 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

**g. Property:** S29--17-A a manufactured home  
**Tax Payer:** SMITH, CYNTHIA A & SMITH SCOTT A  
**Year:** 2018

**Contention:** TAX APPRAISAL EXCEEDS TRUE FMV

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 28x60 2002 Chandeaur.
3. 2017 bill is outstanding, and home was included in 2018 prebill digest at a value of \$ 1,000.
4. Property was visited 01/12/2018. All that remains is rubble and MH frame.
  - a. Satellite imagery indicates home was still on this parcel and apparently intact as of 02/16/2017.
  - b. Checking with Chattooga E-911 on 01/18/2019, there is no record of a fire department dispatch to this location, therefore it appears the home was demolished, not burned.

**Recommendation:**

It is recommended that the value of this unit be set a -0- for tax year 2018.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**h. Property:** S10--17 a manufactured home  
**Tax Payer:** BURRAGE, GAIL  
**Year:** 2013 to 2018

**Contention:** HOME IS NOT TAXABLE FOR THE YEAR INDICATED

**Determination:**

1. Field visit as part of delinquent MH review.
2. Home is listed as a 14x66 1987 Weston by Fleetwood.
3. 2013 through 2017 bills are outstanding, and home was included in 2018 prebill digest.
4. Property was visited 01/12/2018. Unit is no longer on property.
5. Satellite imagery indicates home was no longer on this parcel as 06/24/2009.

**Recommendation:**

1. It is recommended that the value of this unit be set a -0- for tax years 2013 through 2018.
2. It is further recommended that this unit be deleted 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****i. Property: S05--31-B a manufactured home****Tax Payer: SANDERS, DEBBIE P****Year: 2013 to 2018****Contention: HOME IS NOT TAXABLE FOR THE YEAR INDICATED****Determination:**

1. Tax appraisal for years in question: \$ 5,442
2. Field visit as part of delinquent MH review.
3. Home is listed as a 14x70 1987 Marietta by Winston Industries.
4. 2013 through 2017 bills are outstanding, and home was included in 2018 prebill digest.
5. Property was visited 01/12/2018. Home has been destroyed with only rubble and frame remaining.
6. Satellite imagery seems to indicate that home was intact as of November 2014.

**Recommendation:**

1. It is recommended that the value of this unit be set at \$ 500 for tax years 2014 through 2018.
2. As the physical condition of the home can not be ascertained for 2013, it is recommended that the appraised value for that year be left unchanged.

**Reviewer: Roger F Jones****Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****j. Property: S05--44 a manufactured home****Tax Payer: WOOTEN, PATRICIA ANN****Year: 2013 to 2018****Contention: TAX APPRAISAL EXCEEDS TRUE FMV FOR YEARS INDICATED****Determination:**

1. Tax appraisal for years in question: \$ 3,840
2. Field visit as part of delinquent MH review.
3. Home is listed as a 12x50 1974 Commanchero by Sunshine Homes.
4. 2013 through 2017 bills are outstanding, and home was included in 2018 prebill digest.
5. Property was visited 01/19/2018.
  - a. Home is not accessible – parcel is surrounded by a chain link fence
  - b. Parcel has become so thickly over-grown that a visual inspection of the home is very difficult.
6. Home appears to be abandoned and very near to salvage value.

**Recommendation:**

1. It is recommended that the value of this unit be set at \$ 1,000 for tax years 2016 through 2018.
2. As the physical condition of the home can not be ascertained for any years previous to 2016, it is recommended that the tax values for 2013 to 2015 be left unchanged.

**Reviewer: Roger F Jones****Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Wilson****Vote: All that were present voted in favor**



**k. Property:** S04--14 a manufactured home  
**Tax Payer:** REECE, DIANEE  
**Year:** 2017 to 2018

**Contention:** TAX APPRAISAL EXCEEDS TRUE FMV FOR YEAR INDICATED

**Determination:**

1. Tax appraisal for years in question: \$ 7,386
2. Field visit as part of delinquent MH review.
3. Home is listed as a 14x52 1990 South Ridge by Patriot Homes.
4. 2017 bill is outstanding, and home was included in 2018 prebill digest.
5. Ms. Reece report home demolished prior to 01/01/2018, but property record was not updated.
6. Property was visited 01/19/2018; all that remains is frame and rubble.

**Recommendation:**

1. It is recommended that the value of this unit be set at \$ 500 for tax year 2018.
2. As demolition did not begin until after 01/01/2017, the tax appraisal of \$ 7,386 should be upheld for the 2017 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**X: EXEMPTIONS**

**a. Map & Parcel:** B02-33 & B01-40

**Owner Name:** Berryton Baptist Church

**Tax Year:** 2018

**Owner's Contention:** Filing for Exempt status for Church and Fellowship Hall.

**Determination:**

1. Waymon Blansit visited the office on January 16, 2018 to file for exempt status for Berryton Baptist Church.
2. According to an onsite visit and photos taken by Bryn Hutchins the Church and the Fellowship Hall is used as a place of Religious worship. .

**Recommendations:** I recommend approval of exempt status per O.C.G.A. 48-5-41(a) the following property shall be exempt from all ad valorem property taxes in this state:

(2.1)(A) All places of religious worship;

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**XI: MISC ITEMS**

**a. Owner: Burrage Jackie B SR & Sherry**  
**Tax Year: 2018**  
**Map/Parcel: 00B0100000035**

**Determination:**

1. Property is located on 2223 Back Berryton Road across from the recycling plant in Berryton.
2. The property has a improvement value of \$16,232 a accessory value of \$2,625 and a land value of \$13,999 for a total fair market value of \$32856.
3. During a review visit on 1/18/19 it was discovered the house on said property is in extremely deteriorated condition.
4. The roof, ceiling and floor have all collapsed near the front and middle of house.

**Recommendations:**

1. Sound value the house to \$0, doing so would lower the total fair market value from \$32,856 to \$16,624.

**Reviewer: Bryn Hutchins**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

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

**XI: INVOICES**

**a. NADA Manufactured Homes** – Acc #181650 Due Date 01/02/2018 Amount \$65.00

**b. Parker Fibernet** – Acc # 1018056 Due date \$01/17/2018 Amount \$1,026.50

**c. SouthData** – Invoice #992562565 Due date 01/26/2018 Amount \$662.64

**d. SouthData-** Invoice #992562566 Due date 1/26/2018 Amount \$50.00

**BOA reviewed, approved, & signed**

**Motion was made by Mr. Wilson to run News paper ad for the open Clerk position, Seconded by Mr. Richter, All that were present voted in favor.**

**Motion was made by Mr. Wilson to accept the 2018 budget of \$390,707.00, Seconded by Mr. Bohanon, All that were present voted in favor.**

**Meeting Adjourned at 10:35am**

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

**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of January 24, 2018**