

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of February 20, 2019

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Attending:	William M. Barker – <b>Absent</b> Richard L. Richter – Present Doug L. Wilson – Present Betty Brady – Present Randy Pauley - Present Nancy Edgeman – Present Kenny Ledford - Present
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Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 13, 2019

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 2018 Certified to the Board of Equalization – 2  
Total 2018 Real & Personal Certified to Board of Equalization - 22  
Cases Settled –22  
Hearings Scheduled –0  
Pending cases –0

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21**

Still pending

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

**The office is receiving Mobile Home appeals, homestead exemptions, covenants, and Personal Property Returns.**

NEW BUSINESS:

V. APPEAL:

2019 Mobile Home appeals taken: 11  
Total appeals reviewed Board: 2  
Pending appeals: 9  
Closed: 0

2019 Real & Personal Appeals taken: 0  
 Total appeals reviewed Board: 0  
 Pending appeals: 0  
 Closed: 0

**BOA acknowledged**

**VI: MOBILE HOME APPEALS**

**a. Map & Parcel: 40-73 MH key 190**

**Owner Name: Blalock, Dorothy & Jimmy**

**Tax Year: 2019**

**Appraiser notes:** Home was visited on 02/06/19.

**Owner's Contention:** Rotten, mold, mildew, door rotten, leaking roof.

**Owner's Value Assertion:** \$100

**Determination:** Home is in very poor condition Roof is in poor condition. Fascia damage is visible. The front door damaged due to moisture. There is mold and mildew visible in windows of home.

**Recommendations:** I recommend the home's condition be adjusted to poor, functional and economical adjusted to reflect scrap value of approximately \$501.

**Reviewer:** Randy Espy

**Motion to adjust scrap value to \$0:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**b. Map & Parcel: 44-17 / MH Key 1292**

**Owner Name: White, Stephen & Martha**

**Tax Year: 2019**

**Appraiser notes:** Appeal visit was made on 02/08/19.

**Owner's Contention:** Bought for \$250 / leaks-porch-rotting-window air-elec. heat

**Owner's Value Assertion:** \$2,500

**Determination:** Exterior inspection of mobile home indicates condition could be recorded as poor rather than fair. Porch is recorded with grade of 60 phys of 30 to account for rotting roof. Removing physical override and adjusting porch to phys of 50 and functional of 50% will reduce porch value from \$562 to \$468. Landing is recorded with \$0 value due to condition (lying on ground). Home does have a ch/ac unit. Recording ch/ac with 10% functional and removing physical override of 1 to apply phys of 98% reduces value from \$108 to \$106. There were no window units visible. Removing physical override from bay windows reduces value from \$200 to \$196.

**Recommendations:** I recommend value be set to NADA schedule for poor condition and adjusting additions as described above. These changes reduce the mobile home value from \$8,979 to \$7,270 and the addition value from \$870 to \$770. The TFMV will be changed from \$9,849 to approximately \$8,040; a reduction of \$1,809.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**c. Map & Parcel: 32-33****Owner Name: Bateman, Broderick c/o Doss, Vernie L.****Tax Year: 2019**

**Appraiser notes:** Appeal visit was made on 02/08/19 and a visit was made on 02/08/18 for a tax year 2018 return.

**Owner's Contention:** Grounds for appeal-value and taxability-Mobile home was not part of land purchase. It is also uninhabitable and needs to be torn down. Title is in previous owner's name; that is deceased. It will cost more than it's worth to remove it.

**Owner's Value Assertion:** \$0

**Determination:** Mobile home is in very poor condition. It is open to the elements in several places. The roof appears to leak. The porch is rotted and un-useable. This home seems to have been in this condition for at least the past couple of years. A visit was made on 02/08/18 at which time the home looked to be in the same condition as the 02/08/19 visit. This home is still titled in the name of Broderick Bateman. Mr. Bateman has passed away according to Mr. Doss. Mr. Bateman is still listed as an owner on parcel 32-33-A for which the taxes for 2018 have been paid. Taxes for this mobile home are unpaid for tax year 2018, in the amount of \$46.67 and 2019; in the amount of \$38.10 for a total of \$84.77.

**Recommendations:** It is my recommendation to sound value this mobile home to \$0 for the tax years of 2018 and 2019 and initiating an error and release form for those years. The mailing address for any further correspondence regarding this mobile home should be 3504 Herschel Road College Park, Ga. 30337 to match address for parcel listed as partially owned by Mr. Bateman.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**d. Owner: Massey Johnny Massey Patricia c/o Leland Scoggins****Tax Year: 2019****Map/ Parcel: 77-15**

**Owner's Contention:** 12x40 not 14x66, porch is tore down, no meter

**Owners asserted value:** \$250

**Determination:**

1. Mobile home is located on 145 Nugget Ridge off of West Armuchee Road.
2. Mobile home is a 14x66 All American of Ashburn Family Housing (SGL/MULTI) with a fair market value of \$3,252 and an add-on value of \$588 for a total value of \$3,840.
3. A field visit was done on 1/31/19 and the dimensions of the mobile were verified to be 14x66.
4. A 8x10 screen porch was found attached to the rear of the mobile home in very poor condition and does not have a door leading to the outside.
5. A power meter was hooked up to home and active.

**Recommendation:** Leave the mobile home at the current total fair market value of \$3,252. Lower the grade and physical of the 8x10 screen porch changing its value to \$192 which would alter the total fair market value to \$3,444.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**



**Second: Mr. Richter**

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

**e. Owner: Trammell Deborah R**

**Tax Year: 2019**

**Map/ Parcel: 5-5-TR1**

**Owner's Contention:** Addition and porches are gone, hole in the side of trailer, hole in roof, rotting walls and floor in bedroom, doors are damaged.

**Owners asserted value:** \$300

**Determination:**

1. Mobile home is located on 3.25 acres of land at 5075 State Line Road. The mobile home currently has a fair market value of \$6,098 with a add-on value of \$2,949 for a total fair market value of \$9,047.
2. A field visit was done on 2/5/19 and the following was discovered:
  - a. The 1 story addition and screen porch has been torn down.
  - b. The mobile home was found in very poor condition and seems to have been abandoned for some time.
3. No back taxes are due.

**Recommendation:** Set mobile home at \$100 scrap value per BOA decision on 9/12/18 and remove all add-ons. This would alter the total fair market value to \$100.

**Reviewer:** Bryn Hutchins

**Motion to adjust scrap value to \$0:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

**f. Owner: Smith Doyle & Nelda**

**Tax Year: 2019**

**Map/ Parcel: 55B-6**

**Owner's Contention:** No tires, heater don't work, shortage in wiring must tear wall apart to fix. Told Roger about it, fail to do his job after he said he would lower it.

**Owners asserted value:** \$2,000

**Determination:**

1. Mobile home is a 8x32 Forest River Cedar Creek RV Camper located on 1127 Welcome Hill and has a total fair market value of \$4,000.
2. No field visit could be done due to the owner being in Dade City, Florida for the winter and there being two locked gates on the property.

**Recommendation:** No changes can be made, forward to the BOE.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**g. Owner: Bearden Jimmy W**  
**Tax Year: 2019**  
**Map/ Parcel: 64E-26**

**Owner's Contention:** Property owner stated mobile home is torn down.  
**Owners asserted value:** \$0

**Determination:**

1. Mobile home was located on 90 Shady Ridge Drive in Mountain View and had a total fair market value of \$3,622.
2. A field visit was done on 2/7/19 and the mobile home in question was not found anywhere on the property it has been completely removed.
3. No back taxes are due

**Recommendation:** Delete mobile home from record and turn in Error and Release to Tax Commissioner's Office to correct 2019 bill.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Pauley**

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

**VII: MISC ITEMS**

**a. Owner: Hines Robert c/o Linda Hines**  
**Tax Year: 2019**  
**Map/ Parcel: 78-15**

**Determination:**

1. Parcel was permitted for mobile home removed on 1/3/19 due to land owner Claude L Hines visiting the office to make us aware the mobile home on the property in his brother's name had been tore down.
2. Mr. Hines also told us his brother has been in prison for years and had not paid the taxes on said mobile home for some time.
3. According to the tax records online Mr. Robert Hines has not paid the tax since 2013 and owes \$428.25 in back taxes.
4. A field visit was done on 1/31/19 and the mobile home has been completely torn down. According to aerial it seems this was done some time last year.
5. I spoke with the tax commissioner about her procedure with mobile homes that have back taxes owed that have been torn down. Most of the time she writes them off as a loss due to the expenditure costing more than taxes owed.

**Recommendation:** Remove mobile home from 2019 tax year and allow tax commissioner to address back taxes.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**VIII: RETURNS****a. Owner: Treadaway max H Treadaway Darlene R****Tax Year: 2019****Map/ Parcel: M03-3-A**

**Owner's Contention:** We purchased a house located at 2607 Hwy 337 Menlo, GA and are in the process of doing a complete remodel. We gutted the entire house and are in the process of re-plumbing, new electrical- going to put in new h/a.

**Owners asserted value:** \$56,411

**Determination:**

1. Property is a 0.72 acre of land located on 26074 Hwy 337 Menlo, GA and has a land value of \$4,125, accessory value of \$16,812 and a residential improvement value of \$67,715 for a total fair market value of \$89,126.
2. Owners gave \$70,000 for the house on 9/5/18.
3. A field visit was done on 2/5/19 and it was discovered:
  - a. Remodel is in progress, owners are hoping to complete this year and put the house on the market to sell by the end of the year.
  - b. The owners did completely expunged the interior of the house but are now in the process of putting new sheetrock up for interior walls, pine for ceiling and are still tearing up the floor to put hardwood or vinyl down.
  - c. Some new fixtures have been put in the bathroom and electrical wiring is exposed where they are replacing it.
  - d. Originally the house had a 14x20 garage that was turned into living area. The new owners are changing this area back into a garage.
  - e. Also a 12x20 pre fab metal carport is been removed from the property.
4. I did advise the owner that we would be permitting the property for remodeled house to visit at the end of the year to adjust the value according to improvements made.

**Recommendation:** Put the house at 80% complete due to current remodel condition. Change 14x20 one story addition back to a garage and removed 12x20 pre fab metal carport. These changes would alter the residential improvement value to \$49,110 and the accessory value to \$16,407. Leaving the land value at \$4,125 would give a total fair market value of \$69,642. Permit for remodel house to visit at the end of year and adjust value according to improvements made.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**The BOA entertained a motion to approve Nancy Edgeman, Chief Appraiser to sound value Mobile homes and remove Mobile homes from records if deemed appropriate with recommendation of Field appraisers. Motion was made by Mr. Pauley, Seconded by Mr. Richter, All that were present voted in favor.**

**The BOA discussed policy changes concerning Mobile Homes. Nancy Edgeman will present changes and prepare the new policy for the Boards approval. Motion was made by Mrs. Brady to change the scrap value on Mobile Homes from \$500 to \$0, Seconded by Mr. Pauley, All that were present voted in favor.**



Meeting Adjourned at 10:50am

Doug L. Wilson, Chairman  
Richard L. Richter  
Betty Brady  
Randy Pauley  
William Barker

  
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