

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
Meeting of March 6, 2019**

| | |
|-------------------|---|
| Attending: | 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: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 27, 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 homestead exemptions, covenants, and Personal Property Returns.

NEW BUSINESS:

VI: MOBILE HOME APPEALS

a. Owner: Gravitt Enterprises Inc % Roberts Angelic J

Tax Year: 2019

Map/ Parcel: P02-0-L30

Owner's Contention: Roof leaks, floor and wall by front door is rooting, kitchen has floor damage, decks are no good, no central heat and air, vents covered, value changed from 2018 to 2019.

Owners asserted value: \$3,500

Determination:

1. Mobile home is a 24x40 Fleetwood Eagle trace located on 112 Glen Drive and has a total fair market value of \$12,806.
2. The \$12,806 value was placed on the mobile home last year due to appraiser using the NADA value and adding add-ons and a bathroom count. Previous year's value was \$4,205.
3. A field visit with interior inspection was done on 3/1/19. The mobile home was found in poor condition the floors are very soft and there are multiple places in the ceiling showing the roof is leaking.
4. The owner's mother-in-law lives in the mobile home at the moment. They are in the process of moving her out due to the poor condition.
5. The decks were found in poor condition and the central heat and air system looked as though it has not run in sometime.

Recommendation: Remove the NADA value from the mobile home and use the calculated value so that we can adjust the value for the physical condition. Remove the central heat and air system from the mobile home. These changes would alter the total fair market value to \$2,966.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Owner: Love Carlton & Love Frankie

Tax Year: 2019

Map/ Parcel: 37-137-A

Owner's Contention: Not our mobile home, check map lines.

Owners asserted value: N/A

Determination:

1. Mobile home in question is a 12x58 Fleetwood Fleetwood that was added to the pre-bill mobile home digest on 10/3/18 and has a total fair market value of 5,500.
2. The mobile home was put in the wrong owners name and map and parcel due to the map lines being incorrect.

Recommendation: Transfer the mobile home to the correct owner and place on the correct map and parcel. Create error and addition to file with tax commissioner's office to create corrected bill.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

c. Map & Parcel: 6-39 MH#795

Owner Name: Faulkner, Michael & Deborah

Tax Year: 209

Appraiser notes: Visit was made on 03/04/19

Owner's Contention: Home has leaks and is in poor condition-no longer maintained-porches are rotting-no power to building-currently used for storage.

Owner's Value Assertion: \$500

Determination: Home is in poor condition. Interior inspection verified leaks in areas and use as storage. No power to home. Porches are rotting. Physical adjusted to account for poor condition. These adjustments give a value of approximately \$2,527.

Recommendations: I recommend adjusting the physical condition of this mobile home to reflect a value of approximately \$2,527.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

d. Map & Parcel: 29-15 MH#961

Owner Name: Green, Ray & Terresa & Marty (executor)

Tax Year: 2019

Appraiser notes: Visit was made to property on 03/04/19. Review of complete property done this date.

Owner's Contention: Home is of no use. No power and no water. Holes all in the roof and floor. Never pulled together.

Owner's Value Assertion: \$0

Determination: Home is uninhabitable and un-repairable. See photos in file.

Recommendations: I recommend setting the value of this mobile home to \$0 for tax year 2019 and initiating an error and release form with the tax commissioner's office.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Map & Parcel: 29-19 MH#957

Owner Name: Green, Eva Lois & Marty (executor)

Tax Year: 2019

Appraiser notes: Visit made to property on 03/04/19. A complete review of property was made at this time.

Owner's Contention: Home is no good to anyone or anything. Stuff you put in it gets wet.

Owner's Value Assertion: \$0

Determination: This mobile home is no longer on the property. I believe the owner was mistakenly using his contentions on the mobile located on another parcel. When I met with him he stated this mobile home was gone.

Recommendations: I recommend removing this mobile home for tax year 2019 and initiating an error and release form with the tax commissioner's office.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Map & Parcel: 32-26 MH#2858

Owner Name: Wiggins, Gary Jerome

Tax Year: 2019

Appraiser notes: Visit to property was made on 03/04/19

Owner's Contention: No running water. Used as storage only. Lean to is recorded on the real property.

Owner's Value Assertion: \$2,500

Determination: Lean-to removed to reflect it being recorded on real property. No running water or plumbing in mobile home. Physical condition adjusted per field inspection. Mobile home is used for storage.

Recommendations: I recommend removing lean to and adjusting physical for a 2019 tax value of approximately \$2,483. An error and release form should be initiated with the tax commissioner's office.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: MISC ITEMS

a. ADDENDUM TO POULTRY HOUSE STUDY

On January 30, 2019 the Board of Assessors approved the following based on a Poultry house study conducted by the Appraisal staff: Broilers houses \$4.58, Layers with enclosed walls \$5.62, Layers with curtain walls \$5.04. Since this approval we took a closer look at other items pertaining to poultry houses. These items include egg rooms, conveyor rooms, and litter bins.

Egg rooms & Conveyor Rooms

Based on information from other counties and research, the construction of egg rooms and the conveyor rooms are not that dissimilar to that of the enclosed wall layer poultry house. They may contain more insulation, concrete flooring, and finished interior walls but the rate of depreciation would seem to be equivalent to that of an enclosed wall layer house.

Based on the research we recommend valuing egg rooms and conveyor rooms @ \$5.62 per square foot; equivalent to the value for enclosed wall layer houses.

Litter bins

The litter bin is used for the composting process which involves mixing prescribed amounts of dead birds, poultry litter, a carbon source such as straw, and water. Caked or used poultry litter (usually pine shavings, sawdust, peanut hulls, or rice hulls) and manure is the primary compost medium. Litter bins have to be built wide and long because the manure can only be stacked 3 to 4 feet high due to combustibility. Poultry farmers do have access to grants that pay for these structures.

Based on information from other Counties and research, the construction of Poultry house broilers are similar in construction to Litter Bins and at a \$4.58 per square foot value are more in line as a comparable structure. These structures also have a variety of similar uses.

Based on research we recommend valuing litter bins @ \$4.58 per square foot; equivalent with the value for enclosed wall broilers.

Recommendation: In an attempt to simplify our schedules and based on Data research, it is the opinion of the appraisal staff that we apply the following changes.

Broiler Houses – \$4.58 per sq. ft.

Litter Bins - \$4.58 per sq. ft.

Layers with enclosed walls - \$5.62 per sq. ft.

Egg rooms - \$5.62 per sq. ft.

Conveyor rooms - \$5.62 per sq. ft.

Layers with Curtain walls - \$5.04 per sq. ft.

Reviewers: Nancy Edgeman, Kenny Ledford, Randy Espy, & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

VIII: COVENANTS

a. 2019 COVENANTS

| NAME | MAP & PARCEL | TOTAL ACERAGE | CUVA ACERAGE | |
|---|---------------|---------------|--------------|--------|
| EAGER JEREMY & SARAH | 72-29B | 8.06 | 8.06 | CONTIN |
| LANIER BRYAN | 37-32A | 26.16 | 26.16 | RENEW |
| MCWILLIAMS JOE(DECEASED) & LINDA | 32-5 | 43 | 43 | RENEW |
| TATE STEPHEN P | 2--17 | 79.28 | 79.28 | NEW |
| JONES SAMUEL ORR | 67-53 | 556.12 | 556.12 | NEW |
| JONES SAMUEL ORR | 67-40 | 144 | 144 | NEW |
| JONES SAMUEL ORR | 67-41 | 15 | 15 | NEW |
| JONES SAMUEL ORR | 67-37 | 267.8 | 267.8 | NEW |
| FOWLER RALPH JR | 83-46 | 41.4 | 41.4 | RENEW |
| FLETCHER ANNA GRAY | 63-20TR2 | 58.61 | 58.61 | RENEW |
| GREESON RICHARD O JR | 63-20TR4 | 290.85 | 290.85 | RENEW |
| GREESON RICHARD O ETAL | 63-20 | 27.52 | 25.52 | RENEW |
| GREESON RICHARD O ETAL | 63-20TR1 | 108.4 | 108.4 | RENEW |
| MCDANIELS SHERYL & AMBER | 15-19E | 13.34 | 11.34 | NEW |
| STUBBS JOHN T III | 25-13B | 216.64 | 216.64 | NEW |
| WARD KIMBERLY ANNETTE | 21-60C | 67.29 | 65.29 | RENEW |
| GILREATH LUDAIN MACK GILREATH EATATE | 35-50 & 35-55 | 49.9 | 45.9 | NEW |
| STANSELL GEORGE | 24-54TR7 | 37.49 | 35.49 | RENEW |
| MORNINGSTAR CONSERVATION LLC (BEN BROWN) | 74-5 | 239.1 | 237.1 | CONTIN |
| SCOGGINS SYLVIA / MARGARET YARBROUGH LIFE EST | 18-13 | 72.06 | 72.06 | CONTIN |

Requesting approval for covenants listed above

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

IX: INVOICES

a. Schneider (qpublic) – INV-3914 Due Date 2/28/2019 Amount \$603.33

BOA reviewed, approved, and signed

After discussion and recommendation from Nancy Edgeman, the BOA approved Wanda Brown overseeing the office in the absence of Nancy Edgeman and Kenny Ledford.

Kenny Ledford discussed cross training on his job and recommended Randy Espy. The BOA and Nancy Edgeman agreed.

The BOA instructed Nancy Edgeman to set up interviews for the Field appraiser position on March 14th and 15th beginning at 9:00am.


Meeting Adjourned at 10:31am


Doug L. Wilson, Chairman


Richard L. Richter

Betty Brady

Randy Pauley







Chattooga County

Board of Tax Assessors

Meeting of March 6, 2019