

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 12, 2020

Attending:

Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer - Absent
Nancy Edgeman – Present
Kenny Ledford - Absent

Meeting called to order at 9:00am

APPOINTMENTS: Joy Hampton

Ms. Hampton joined the meeting to discuss tiny homes.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 5, 2020

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Georgia Power

3. CAVEAT

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2020 MH's Certified to the Board of Equalization – 0

Total 2020 Real & Personal Certified to Board of Equalization - 0

Cases Settled – 0

Hearings Scheduled –0

Pending cases –0

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

Office is on schedule according to the timeline.

NEW BUSINESS:

V. APPEALS:

2020 Mobile Home appeals taken: 10

Total appeals reviewed Board: 6

Pending appeals: 4

Closed: 6

2020 Real & Personal Appeals taken: 0
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

Weekly updates and daily status kept for the 2020 appeal log by Nancy Edgeman.
BOA acknowledged

VI: APPEALS

a. Map/ Parcel: 48-4-7

Owner: Lindsey, Bobby

Tax Year: 2020 MH appeal (acct. 2885)

Appraiser notes: Property was visited on 10/2/18 by Roger Jones. Property was revisited on 2/6/2020 by Randall Espy for an appeal review.

Owner's Contention: Mobile home is a fifth wheel camper that is movable.

Owners asserted value: \$0

Determination:

1. Recreational vehicle on property is parked in a manner that is not permanent. It is not hooked up to utilities.(see pics in file)
2. Owner states that he lives in an apartment inside of the maintenance building recorded on the property.

Recommendation: Due to the fact that the camper is just parked and not occupied; it should be removed from the pre-bill mobile home digest. Two years of taxes are due on the camper since placed on the pre-bill mobile home digest. An error and release should be filed with the tax commissioner's office for both years involved.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Map/ Parcel: S07-45

Account #: MH 2964

Owner: Burrage, Alvin & Nilma

Tax Year: 2020

Appraiser notes: This property was visited on 10/17/19 for review. The mobile home was added at this time. Property was visited on 2/6/2020 for appeal review

Owner's Contention: Unoccupied since 2003-roof leaks, floor falling in, broken windows, very poor condition. MH is open for interior inspection.

Owners asserted value: \$100

Determination:

1. Mobile home did appear to be unoccupied. Mobile home and add-ons are in poor condition. Interior inspection completed at time of appeal visit.

2. Add- on roof in very poor condition and leaking. There is floor damage from roof leaks. Addition has actual vines growing up the wall.
3. Home is uninhabitable in current condition and looks to be cost prohibitive to repair such.

Recommendation: I recommend assigning a sound value of \$100 to mobile home.

Reviewer: Randy Espy

Motion by BOA to set scrap value at \$500:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Owner: Adams George

Tax Year: 2020

Map/ Parcel: 42-40

Owner's Contention: Mobile home has been tore down and removed.

Owners asserted value: \$0

Determination:

1. A field visit was done on 2/11/20 to verify the mobile home had been torn down and removed.

Recommendation: Delete mobile home from the mobile home digest and turn E&R into tax commissioners 'office deleting mobile home bills for 2019 and 2020.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

VII: RETURNS

a. Owner: Dover Louise R Dover Thomas Lynn

Tax Year: 2020

Map/ Parcel: 78-26

Owner's Contention: Taxpayer's return of real property.

Owners asserted value: \$53,000

Determination:

1. The subject property is 1 acre located on 6627 Gore-Subligna Road. This property has an improvement value of \$53,245 and a land value of \$6,720 for total fair market value of \$59,965.
2. A field visit and interior inspection was done on 1/29/20 and it was discovered:
 - a. The dimensions of the residential improvement were corrected which altered the heated living area from 1,465 square feet to 1,425.
 - b. A functional obsolescence of .99 was removed from the residential improvement.
 - c. The physical condition of the residential improvement for the most part is sound due to the house being well maintained. The owners are having problems with mold and mildew in a few places, mainly around the windows which need to be replaced. The house was remodeled in the Sixty's and is need of updating again. The physical depreciation currently is .80; a physical of .76 is more in line with the condition of the residence.
 - d. A 10x14 utility building was discovered that was not on the record.

Recommendation: Making the above changes and corrections would alter the improvement value to \$50,374 an accessory value of \$840 and the land value would stay the same at \$6,720 for a total fair market value of \$57,934.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

b. Map/ Parcel: T16-94-B

Owner: Skelton, III Chester H.

Tax Year: 2020 return

Appraiser notes: Property was reviewed on 8/9/19 by Bryn Hutchins. Property was revisited for return review on 2/6/20 by Randall Espy. The fair market value of the home is currently \$38,861.

Owner's Contention: This property was partially remodeled. Siding, roof, etc. A house that is less than 1000 square feet on Rose Circle is not worth \$40,000.

Owners asserted value: \$20,000

Determination:

1. Home appears to be fully remodeled although no interior inspection was completed or photos and/or an appraisal provided. (See pics from 2015 sales review)
2. The homes sketch and layout differ from the previous data recorded. (see old record card) The front porch dimensions have been changed and back porch removed. It looks that a portion of the 1-story addition on the old sketch has been removed.
3. The changes made to this house and its current condition reflects a complete remodel and the observed condition reflects a physical of 92%.

Recommendation: I recommend no changes to this property for the 2020 tax year. The TFMV should remain at \$40,361 for tax year 2020.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: 2 voted yes 1 abstained

c. Map/ Parcel: T16-94-C

Owner: Skelton, III Chester H.

Tax Year: 2020 return

Appraiser notes: Property was visited on 10/20/2015 for a sales review. Property was reviewed on 8/9/19 by Bryn Hutchins. Property was revisited for return review on 2/6/20 by Randall Espy. The fair market value of the home is currently \$38,861.

Owner's Contention: This property was not a total remodel. I scabbled over to make it look better with new siding, roof, porch, and etc. Windows are reused. This house is less than 1000 square feet. Not worth \$40,000.

Owners asserted value: \$25,000

Determination:

1. Home appears to be fully remodeled although no interior inspection was completed or photos and/or an appraisal provided.(see pics from 2015 sales review)
2. The floor joists and subfloor were removed and the dirt under house was visible on 2018 sales visit.
3. The homes sketch and layout differ from the previous data recorded. (see old record card) The front porch dimensions have been changed and back porch removed.
4. The changes made to this house and its current condition reflects a complete remodel and the observed condition reflects a physical of 92%.

Recommendation: I recommend no changes to this property for 2020 tax year.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: 2 voted yes 1 abstained

d. Map & Parcel: 37-100A

Property Owner: Dwayne & Joy Hampton

Tax Year: 2020

Value Assertion: \$4,000

Determination:

1. Property is 2.82 acres valued at \$19,289 for a value per acre of \$6,840. Property is located off of Dupree road. Property does have a pond located on approximate .34 acre.
2. Property has soil types of WaB with a productivity of 6, soil type of ShC with a productivity of 5 and a soil type ShE with a productivity of 7. The soil productivity ratings are between 1 and 10, 1 being the best and 10 being the worst.
3. 45 2019 small acreage sales show a average sales ratio of .41% (we should be between .36% - .44%) sales price per acre of \$4,036. The average acreage of the 2019 sales is 4.31.

Recommendation: It is recommended to set the total land value of the 2.82 acres at \$11,382 for a value per acre of \$4,036 for the 2020 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: COVENANTS

a. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
PICKLE BRANDI	16-1	12.05	10.05	NEW
PIERCE TERESA HOLT	61-1-C	22.85	20.85	NEW
BOND KATHY	40-58-K	12.01	12.01	RENEWAL
DURHAM KEITH	29-12-C	21.62	21.62	RENEWAL
DURGIN PAUL	83-1	12	10	CONT
LINN ELLIS	61-27-G	20.42	18.42	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

Motion was made by Mr. Pauley to remove all campers from the prebill digest, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Richter to send fulltime Clerks position to Newspaper to run for 2 weeks, Seconded by Mr. Pauley, All that were present voted in favor.

Meeting adjourned at 10:17am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer



Chattooga County

Board of Assessors

Meeting February 12, 2020