

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 5, 2020

Attending:

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

Meeting called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 29, 2020

BOA reviewed, approved, & signed

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 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

We have one pending 2019 public utility appeal

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: 9

Total appeals reviewed Board: 7

Pending appeals: 2

Closed: 7

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: 16-17 MH#2992
Owner: Mitchell, June
Tax Year: 2020

Appraiser notes: Property was visited on 1/7/20 for mobile home removed permit.
Owner's Contention: Removed mobile home September 2019 and notified assessor's office November 2019.
Owners asserted value: \$0

Determination: Mobile home has been moved. This mobile home was moved to 1290 Gilreath Mill Road by Chad Green. The mobile home has been reviewed by Bryn Hutchins on parcel 13-61-D and has been deemed to be in poor condition.

Recommendation: I recommend recording this mobile home #2992 on the correct parcel (13-61-D) and sending bill in care of new owner due to title transfer not being complete at this time. The override value should be removed and the calculated value used for valuation purposes. I recommend sending notification to tax commissioner's office of removal from parcel 16-17 and addition to parcel 13-61-D with adjusted value.

Reviewer: Randy Espy
Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Brady
Vote: All that were present voted in favor

b. Map/ Parcel: S20-3
Owner: Reynolds, Darryl & Susan
Tax Year: 2020

Appraiser notes: Property was visited on 1/30/20 for a review visit.
Owner's Contention: Mobile home tore down. No longer on property. Just a vacant land.
Owners asserted value: \$1,310

Determination:
1. Mobile has been removed and site looks as if it has been gone since before January 1, 2020. The mobile home had a value of \$4,212
2. A utility building 11x28 is located on the property that was not recorded prior to review visit. The utility building adds a value of \$3,698

Recommendation: I recommend removing mobile home from record and adding utility building to the record. These changes would give a 2020 tax value of \$5,008.
Reviewer: Randall Espy

Motion to accept recommendation:
Motion: Mr. Pauley
Second: Mr. Brewer
Vote: All that were present voted in favor

c. Owner: McCutchins Lushawn
Tax Year: 2020
Map/ Parcel: 43A-17

Owner's Contention: Mobile home has been on fire and is not there. It has been four years ago when it burned up
Owners asserted value: \$0

Determination:

1. Verified mobile home has been destroyed by fire by aerial imagery for 2017 & 2019 years.
2. Pre-bill mobile home taxes have not been paid since 2018.

Recommendation: Delete mobile home from the mobile home digest and prepare error & release for Tax Commissioner to delete bills.

Reviewer: Bryn Hutchins

Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Brady
Vote: All that were present voted in favor

d. Owner: Hill Anthony c/o Jerry Deboard
Tax Year: 2020
Map/ Parcel: 43A-36

Owner's Contention: Camper is no longer on property.
Owners asserted value: \$0

Determination:

1. According to the Chattooga County Manufactured/Mobile Home Ordinance, Section 8 (a) campers, recreational vehicles and travel trailers are not permitted as permanent dwellings and may not be occupied for living purposes within the unincorporated area of the county for a period in excess of ten (10) days unless within the boundary of an approved recreational vehicle park.

Recommendation: Due to the fact campers cannot be used as permanent dwellings the camper should be removed from the pre-bill mobile home digest and an error and release should be filed with the tax commissioner's office.

Reviewer: Bryn Hutchins

Motion to accept recommendation:
Motion: Mr. Pauley
Second: Mr. Brewer
Vote: All that were present voted in favor

e. Owner: Edgeworth Paul & Susie M
Tax Year: 2020
Map/ Parcel: S08-31

Owner's Contention: Mobile home was added to record on 10/23/19; however, mobile home was already on the pre-bill mobile home digest on another map and parcel.

Owners asserted value: \$0

Determination:

1. The 12x65 Guerdon, Guerdon was recorded on 10/23/19 by a field appraiser during a review visit when it did not show on the property record card for that map and parcel.
2. The mobile home in question was already recorded on the pre-bill mobile home digest; however it assigned to the wrong map and parcel.

Recommendation: Delete the mobile home recorded on 10/23/19 and move the pre-bill mobile home to the correct map and parcel. Complete error and release and file with the tax commissioner's to delete bill for mobile home recorded on 10/23/19.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Owner: Parker Jackie & Cheri D c/o Edna P Williams
Tax Year: 2020
Map/ Parcel: 48-4-5

Owner's Contention: Mobile home was given to Edna Williams and needs several repairs. Mobile home is not worth \$8,000

Owners asserted value: \$500

Determination:

1. The mobile home ownership according to title information is Jackie & Cheri D Parker. Ownership has not been transferred to Edna P Williams.
2. Mrs. Williams was contacted by phone on 1/29/20 and instructions were given to her to acquire ownership of the mobile home. She was also notified if the ownership was not corrected the appeal could not be processed.

Recommendation: Individual who appealed mobile home does not retain legal ownership; therefore the appeal should be annulled.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Brewer

Vote: All that were present voted in favor

g. Owner: McWhorter Shirley Ann
Tax Year: 2020
Map/ Parcel: S55-62

Owner's Contention: It isn't there anymore.
Owners asserted value: \$0

Determination:

1. The 1978, 24x48, Champion, Champion was located on 4 Cummings Road.
2. Verified by aerial that mobile home was removed last year.

Recommendation: Delete mobile home from the pre-bill mobile home digest and file error and release with the tax commissioner's office deleting the 2020 bill.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Brewer

Second: Mr. Richter

Vote: All that were present voted in favor

VII: COVENANTS

a. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
VIRGINIA SHOLTZ	63-26-A	49.13	47.13	CONT
ANDERSON REGINA	61-1-D	22.85	22.85	NEW
NICHOLSON WAYNE	43-19	40.25	38.25	RENEWAL
MORRIS JOHNNY	81-28-A	25.01	23.01	RENEWAL
CARTER JANICE	15-56	26.19	26.19	CONT
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

VIII: RETURNS

a. Map/ Parcel: S21-64

Owner: Kielborn, Carl

Tax Year: 2020 return

Appraiser notes: Property was visited by Bryn Hutchins on 1/10/2020. Property was visited by Randy Espy on 2/4/2020.

Owners Return value: \$153,073

Determination:

1. In 2019 the Value was \$153,073. The 2020 tax value is \$262,795. A difference of \$106,099.
2. Adjustments were made for 2020 upon review of property. The home has been completely remodeled per visual inspection.

3. The grade of home was adjusted to 120 from 115. The physical condition of the home was increased to 89% from 63%. An 89% physical is usually assigned to a home that has undergone a complete remodel.

4. The main story count of the home was corrected to 1 and ¾ story from 1 story finished attic. This increased the heated area from 3,874 to 4,806; an increase of 932 square feet. Some errors in the sketch separating the 1 story portions were discovered and these corrections give a heated area square footage of 4,304.

5. The improvement value was increased by \$106,099 to \$246,085. After correcting the sketch the improvement value was increased by \$98,267 to \$238,253.

6. The grade of the accessory garage was adjusted from 80 to 100. The physical condition was adjusted from 80 to 89 for the current condition. The value of the garage increased by \$3,623 from \$9,487 to \$13,110.

Recommendation: I recommend applying the corrections to the sketch and leaving all other changes from review visit as recorded. The total fair market value should be \$254,963.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

IV: INVOICES

**a. Schneider Geospatial (qpublic) - Inv #5969 Due date 2/29/2020 Amount \$1,869.37
BOA reviewed, approved, & signed**

The BOA discussed the following:

- 1. Full time and part time employment in the Assessor's office**
- 2. Mount Vernon values**
- 3. Tiny homes and input from other counties**

BOA instructed Nancy Edgeman to schedule an appointment with the Tax Commissioner during the meeting on Wednesday, February 12, 2020 to discuss tiny homes.

The BOA discussed

Meeting adjourned at 10:50am

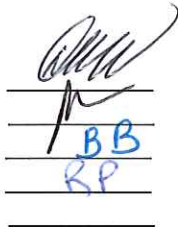
Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer



Handwritten signatures and initials on a signature line. The first signature is in black ink. Below it are blue initials 'BB' and 'RP' on separate lines.

Chattooga County

Board of Assessors

Meeting February 5, 2020