

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 19, 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 February 12, 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

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: 12

Total appeals reviewed Board: 9

Pending appeals: 3

Closed: 9

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: 37-113 MH#1026
Owner: Aponte, Carlos J.
Tax Year: 2020

Appraiser notes: Property was visited on 2/13/2020 for appeal review. The current TFMV of mobile home is \$5,816.

Owner's Contention: siding damage, broken windows, cabinets broken inside, flooring damage. Overall poor condition and uninhabitable.

Owners asserted value: \$1,500

Determination:

1. Mobile home is recorded with add on siding with a value of \$628. This siding is in poor condition and rotting around bottom of home in multiple areas. Noted one broken window.
2. Interior inspection revealed that mobile home has sloping floors indicating structural damage or frame support inadequacies. The cabinets although old; looked as if they would function.

Recommendation: I recommend removing the siding as an add on and applying a depreciation override of .10 for a 2020 TFMV of \$3,571.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Map/ Parcel: 47B-89
Owner: Lanier, Teresa Darlene
Tax Year: 2020 appeal

Appraiser notes: Property was visited on 2/13/2020 for appeal visit. The current TFMV is \$12,523.

Owner's Contention: Needs lots of repair work. Roof is 20 years old, has tin for siding. Needs insulation, doors, and cabinets.

Owners asserted value: \$5,500 to 6,500

Determination:

1. Mobile home appears to be in very good condition for its age. No visible damage to roof. No interior inspection was completed.
2. There is a deck recorded that should be recorded as an open porch and other overrides recorded on the add ons
3. Mobile home is recorded with override values; which seems to make the value not uniform with other mobile homes of this age.

Recommendation: I recommend correcting the add ons, removing override value and override depreciation percentage and using the Wingap calculated value for a TFMV of \$10,931.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Owner: Barnes Denise Barnes Orlando

Tax Year: 2020

Map/ Parcel: 37-29

Owner's Contention: Roof has caved in, roof tiles falling, floors falling in, no power, cables removed, and no water.

Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1962, 10x52, Redman, New Moon located on 4429 Mahan Road.
2. The mobile home's total fair market value is \$1,544 and its add-on value is \$6,009 for a total fair market value of \$7,553.
3. A field visit was done on 2/11/20 and the mobile home and all add-ons are in poor condition.
4. The square footage of the 1 story addition was corrected from 896 square foot to 792.
5. An 8x16 utility room was changed to a 1 story addition and its grade and physical was lowered due to its condition.
6. The 10x36 open porch and 10x12 enclosed porches grades and physicals were lowered due to their condition.

Recommendation: Place a scrap value on the mobile home of \$500 due to its deteriorating condition. Correct the square footage of the 1 sty addition and adjust grades and physicals of all add-ons. These corrections and changes would alter the mobile home's total fair market value to \$5,331. Turn in error and release with tax commissioner's office to issue a corrected bill.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: RETURNS

a. Map/ Parcel: P05-12

Owner: Skelton, Herb & Cynthia

Tax Year: 2020 return

Appraiser notes: Property was visited on 2/6/2020 by Randall Espy. Current TFMV is \$26,228.

Owners asserted value: \$23,837

Determination: The barn valued at \$2,391 is in very poor condition. There is a large amount of rotted or missing wood and some areas showing structural failure. There is also some damaged or missing roofing.

Recommendation: I recommend applying a sound value of \$0 to the barn. This change will result in a 2020 TFMV of \$23,837

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Brewer

Vote: 3 voted yes, 1 abstained

VIII: COVENANTS

a. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CHILL NELSON FAMILY LP	40-9-TR6	10	10	RENEWAL
ECKROAT LINDSAY	37-51	20.35	18.35	CONT
BROWN MATTHEW	73-50-K	11.87	11.87	CONT
SCHOLLEY MICHAEL	16-31	163	163	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

Mr. Pauley suggested when preparing a mobile home appeal that the length, width, and the year are disclosed.

The BOA discussed the open clerk's position and suggested Nancy Edgeman and Kenny Ledford meet with the applicants and discuss position before presenting them to the Board.

The BOA discussed the part time field appraiser position and a Motion was made by Mr. Pauley to call John Knox and offer him the position, Seconded by Mr. Brewer, All that were present voted in favor.

Meeting adjourned at 10:00am

Doug L. Wilson, Chairman



Richard L. Richter



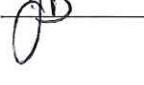
Betty Brady



Randy Pauley



Jack Brewer



Chattooga County
Board of Assessors
Meeting February 19, 2020