

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of November 19, 2014

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:06 a.m.

- A. Leonard Barrett, Chief Appraiser – Present
- B. Nancy Edgeman, Secretary – Present

**APPOINTMENTS: OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes November 12, 2014

The Board of Assessor's reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

**The BOA acknowledged receiving**

**b. Emails:**

- 1. Budget Expenditures Report
- 2. Plum Creek
- 3. Georgia Land Use/ AG
- 4. Chattooga / Revised 2013 state wide equalized 100% digest
- 5. Chattooga real property returns – Mineral rights (Forestar)

Motion was made by Mr. Richter to allow the Assessor's office to put Mineral Rights on our records at \$1.00 per acre for Forestar, Seconded by Mr. Bohannon, and all that were present voted in favor.

**6. Plum Creek letter**

Motion was entertained by Mr. Wilson to extend the Board of Assessors previous proposal to Plum Creek for their 2013 appeals. 1) Send proposal to Plum Creek for signatures.

2) Obtain Board of Assessors signatures. 3) Forward to Board of Equalization for their signatures.

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

**c. Mail:**

- 1. Calendars

**The BOA acknowledged receiving**

**III. BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

**The BOA acknowledge that email was received**

- a. **Total 2013 Certified to the Board of Equalization – 49**  
**Cases Settled – 30**  
**Hearings Scheduled – 6**  
**Pending cases – 19**
- b. **Total 2014 Certified to the Board of Equalization – 3**  
**Cases Settled – 2**  
**Hearings Scheduled – 0**  
**Pending cases – 1**
- c. **Total TAVT Certified to the Board of Equalization – 31**  
**Cases Settled – 24**  
**Hearings Scheduled – 6**  
**Pending cases – 7**

**The Board acknowledged there are 12 hearing scheduled at this time.**

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

**NEW BUSINESS:**

V. **Appeals:**

**2013 Appeals taken:** 196 (13 TAVT)

Total appeals reviewed Board: 137

Leonard Reviewing: 0

Pending appeals: 64

Closed: 134

*Includes Motor Vehicle Appeals*

**Appeal count through 11/14/2014**

**2014 Appeals taken:** 191

Total appeals reviewed Board: 79

Leonard Reviewing: 0

Pending appeals: 112

Closed: 69

*Includes Motor Vehicle and Mobile Home Appeals*

**Appeal count through 11/14/2014**

Weekly updates and daily status kept for the 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2013, and 0 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. **APPEALS:**

a. Map & Parcel: 40 2

Owner Name: William Randy Elrod

Tax Year: 2013

**Owner's Contention:** "I feel that my value can be less, I have an appraisal from a couple of years ago I will be glad to share again"

**Determination:** Subject house is located at 3060 Back Berryton Road on 4.76 acres 1800 sq ft grade of 105 house value of \$110,531.00 value per sq of \$61.41. Our system shows this house having a partially finished attic but should be an unfinished attic. The difference in the partially finished and unfinished attic is \$4,185.00. House has no basement.

Neighborhood houses have average of 15.18 acres average of 2022 sq ft average grade 107 house value of \$100,290.00 value per sq ft of \$49.76. These houses are all one story with no attic. House 29 50 does have a partially finished basement and 29 26 C has an unfinished basement.

Comparable houses have an average of 14.64 acres average of 1763 sq ft average grade 105 house value \$109,572.00 value per sq ft of \$62.13. These are all one story houses with 58 25 having a finished attic and partly finished basement.

The overall averages of the neighborhood and comps show the subject house is 1 grade below neighborhood and comps subject has 92 sq ft less and subject house value is \$5,600.00 more and the subject value per sq ft is \$5.46 more than the neighborhood and comps.

**Recommendation:** To correct our records for 2013 by taking off the partially finished attic value of \$4,125.00 this will bring the house value to \$106,346.00. This will make the subject more in line with the neighborhood and comps. The partially finished attic has already been taken out of our system for the 2014 tax year.

**Reviewers Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel: 68-100-T08  
 Owner of Record: BURDICK, BOB  
 Tax Years: 2014

**Contention:** APPELLANT REPORTS HOME "SOLD YEARS AGO"

**Determination:**

1. Value in contention: \$ 11,573 for 2014

- |                       |                       |
|-----------------------|-----------------------|
| a. \$ 12,838 for 2013 | b. \$ 13,470 for 2012 |
| c. \$ 14,103 for 2011 | d. \$ 14,103 for 2010 |
| e. \$ 15,367 for 2009 | f. \$ 16,000 for 2008 |
| g. \$ 13,134 for 2007 |                       |

2. Manufactured Home in question is a 16x17, 1997 model Bay Breeze by Brilliant Homes LMTD.

- a. Location address on record was 1055 Foster Manning Road
- b. Checking with the Dept of Driver Services on 04/04/2014 it was discovered that the home is actually titled in the name of Charles Lang of Armuchee.
- c. Tax account has been in Appellant's name since 2003.

3. There is a discrepancy in our records concerning the location of this home.

- a. The map number (68-100-T08) indicates a property located off Ben Mosley Circle.
- b. The street location on record (1055 Foster Manning Rd) is the Appellant's home address (map 61 parcel 16).

4. There is no clear indication of a manufactured home being on either tract per satellite imagery 2011 back to 1999.
5. There is no driveway in evidence on 68-100-T08 (per field visit of May 5<sup>th</sup>, 2014).
6. It appears that no legal action can be taken to collect on outstanding bills:
  - a. Home cannot be located for 2014 bill
  - b. It cannot be demonstrated that home was on the property for the indicated back years.
  - c. Appellant is not the title-holder of the home in question.

#### **Recommendations**

1. Set Home value at -0- for the tax years 2007-2014.
2. Prepare Error and Release forms for the Tax Commissioner's Office on this account for the indicated years.
3. This home was deleted from the county tax records on October 24<sup>th</sup>, 2014

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map & Parcel: 66-1 accessory bldg # 14  
 Owner of Record: GROGAN, JAMES CLIFFORD AND ANNIE R  
 Tax Year: 2014

**Contention:** HOME WAS DESTROYED DECEMBER OF 2012

#### **Determination:**

1. Value in contention: \$ 3,295 for 2014
2. The Home in question is a 1976 model Rockwood by Franklin Homes. The Home was listed in the tax records as being 12x66.
  - a. From the satellite image, it appears this home was used as an addition to a 14x61 Westfield manufactured home which is still located on this parcel.
  - b. Per Office records, the home was located at 626 Spring Creek Road.
3. After the receipt of the 2014 tax bill, Mr. David Romie reported this home destroyed in December of 2012.
  - a. The note is not dated.
  - b. The note does not address Mr. Romie's status as an agent for either Mr. or Mrs. Grogan, but he may be related to Mrs. Annie Romie Grogan.
4. Per field inspection of 05/06/2014 Home has been completely removed from property.

- a. Home still appears on 2011 satellite image.
  - b. There is no photographic evidence to verify whether or not the home was on the property as of 01/01/2013 or 01/01/2014.
5. Ad valorem taxes are delinquent on this Home back to 2012.
  6. It is a standing request from the Tax Commissioner that delinquent bills on homes that have been destroyed or are not locatable be voided by the Board of Assessors, inasmuch as the bills are "not collectible".

#### **Recommendations**

1. Set the value of this home at -0- for years 2012, 2013, and 2014.
2. Prepare Error and Release Forms for the Tax Commissioner authorizing and documenting this value change.
3. The home was deleted from the county tax records on 10/29/2014.

#### **Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Map & Parcel: 39C—40 bldg # 5  
 Owner of Record: LUAllen, LARRY F  
 Tax Year: 2014

**Contention: HOME WAS GIVEN TO GRANDDAUGHTER**

#### **Determination:**

1. Value is not in contention: responsibility for taxes is.
2. The Home in question is a 1998 model Manufactured Home of unknown Make/Mode. The Home was listed in the tax records as being 14x48.
3. Mr. Luallen reports that he has given this home to his granddaughter, Jessie Marie Loggins. He requests tax record on this home be changed to her name.
4. On 10/21/2014 a letter (copy in file) was sent to Ms. Loggins requesting verification.
5. In an office visit on 11/4/2014 Ms. Loggins produced a bill of sale, from Mr. Luallen to herself, for this home.
6. It is not possible to verify if this home was ever titled in the state of Georgia.

#### **Recommendations**

1. Transfer Home into Ms. Loggins' name for the 2015 tax year.
2. Bill of Sale is undated, 2014 tax bill is paid, and therefore it is recommended that no action be taken concerning tax year 2014.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

e. Map & Parcel: 68--19 accessory bldg # 12

Owner of Record: CARTER, MARION

Tax Year: 2014

Contention: \$500 VALUE TOO HIGH

**Determination:**

1. Value in contention: \$ 500 for 2014
2. The home in question is a 1972 model Peerless by Liberty Homes.
  - a. The Home was listed in the tax records as being 12x50.
  - b. The home has been appraised at a salvage value of \$ 500 since tax year 2002.
1. On February 10<sup>th</sup> of this year, the Appellant reported the home was lying on its side; had a leaky roof; and holes in the floor.
2. Appellant has since reported home as completely demolished
3. Field inspection of 11/06/2014 discovered the metal undercarriage and remains of a mobile home on this property.
4. Per the Tax Commissioner, the Appellant has been requesting a refund on the 2014 taxes accruing to this home.
5. Given that the home has since been destroyed, there is does not appear to be a way to confirm the home's condition as of 01/01/2014.

**Recommendations**

1. Set the value of this home at -0- for tax year 2014.
2. Prepare Error and Release Form for the Tax Commissioner authorizing and documenting this value change.
3. This home was deleted from the County tax records in FUTURE YEAR XXXX on 11/07/2014.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Mr. Wilson entertained a motion to authorize Roger Jones to prepare a summary sheet of appeals for mobile homes that are no longer on the property or for which a salvage value has been proposed for the Board to sign off on. Motion was made by Mr. Richter, Seconded by Mr. Bohannon, and all that were present voted in favor.

**f. Map & Parcel: 39-58**

**Owner Name:** Vallee', Richard L. & Judy D

**Tax Year:** 2014

**Owner's Contention:** Board of assessors set value at \$94,596 for 2012 appeal. All termite damage has not been repaired. One room will need to be torn out and rebuilt. Will have to repair bathroom. Dining room and living room need repair.—Floor joists will have to be replaced under living room and den. Estimates \$30,000 in repairs needed.

**Determination:** Owner was in process of repairing home when he filed 2012 appeal. During demolition and repair more termite damage has been found. Finding more damage was expected with the extent of damage that was exposed during my inspection in May of 2014.

**Recommendations:** I recommend setting TFMV at \$94,596 for tax year 2014 and correcting the tax bill for 2014. This would reduce current TFMV of \$109,665 in the amount of \$15,069.

**Reviewer Randy Espy**

Motion to accept recommendation and flag for visit in 2015 to determine completion:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

**VII. MISC ITEMS:**

1. **Appeal Waiver & Release for Tommy Joe Woods (needs to be signed by Mr. Barker, Chairman)**

Mr. Barker, Chairman reviewed, approved, and signed

2. **Public Utilities (needs Mr. Barker, Chairman signature)**

Motion was made to adopt the DOR equalization ratio of 34.07% for Public Utilities by Mr. Richter but died for lack of Second. Item was placed on hold to discuss during their next meeting.

Mr. Bohannon inquired about the 2012 DOR audit report and Mr. Barrett responded he would check on it.

**Meeting adjourned at 10:23**

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**