

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of October 1, 2014

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Attending:	William M. Barker – Present
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Present
	Richard L. Richter – Present
	Doug L. Wilson – Present

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Meeting called to order @ 9:00 a.m.

- A. Leonard Barrett, Chief Appraiser – Absent (DOR Tax Digest)
- B. Nancy Edgeman, Secretary – Present

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes September 24, 2014

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

**II. BOA/Employee:**

a. Checks

The Board of Assessor's acknowledged receiving

b. Emails:

- 1. Plum Creek
- 2. Continuing Education credit hours
- 3. Mill rate spread sheet
- 4. Spring Bank LLC
- 5. 2013 & 2014 appeal log
- 6. BOA policy changes

The Board of Assessor's acknowledged

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

The Board of Assessors acknowledged that email was received

- a. Total 2012 Certified to the Board of Equalization – 71  
Cases Settled – 71  
Hearings Scheduled – 0  
Pending cases – 0
- b. Total 2013 Certified to the Board of Equalization – 36  
Cases Settled – 19  
Hearings Scheduled – 0  
Pending cases – 17
- c. Total TAVT Certified to the Board of Equalization – 26  
Cases Settled – 23  
Hearings Scheduled – 0

### Pending cases – 3

**Requesting the Board acknowledge there are 0 hearing scheduled at this time.**

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

#### **NEW BUSINESS:**

##### **V. Appeals:**

**2012 Appeals taken:** 184

Total appeals reviewed Board: 184

Leonard Reviewing: 0

Pending appeals: 0

Closed: 184

BOEQ with Sales Analysis: 0

The Board instructed Mrs. Edgeman to remove the 2012 appeal info from agenda since the 2012 appeals are complete.

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

Total appeals reviewed Board: 110

Leonard Reviewing: 0

Pending appeals: 98

Closed: 91

*Includes Motor Vehicle Appeals*

**Appeal count through 9/23/2014**

**2014 Appeals taken:** 164 (29 TAVT)

Total appeals reviewed Board: 33

Leonard Reviewing: 0

Pending appeals: 122

Closed: 28

*Includes Motor Vehicle Appeals*

**Appeal count through 09/23/2014**

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log:  
Nancy Edgeman - There are currently 0 of the 2012, 1 of the 2013, and 0 of the 2014 pending appeals in Leonard's file to be reviewed - **Requesting the Board acknowledge**

##### **VI. APPEALS:**

a. Map / Parcel: 73-31A

Property Owner: Barry & Delores Godfrey

Tax Year: 2014

**Owner's Contention:** Signed a covenant to be applied for 2012 tax year.

**Appraiser Note:** This was a 2012 covenant that was paid for and fell through the cracks. Also there were some corrected deeds done, due to bad legal description.

#### **Determination:**

- 1) Property owner has paid for the covenant that was filled out to begin in 2012.
- 2) Office staff had found a copy of covenant, however could not find original copy to be signed by the board.
- 3) While doing 2014 transfer of corrected deed for this tract, office staff again looked for covenant form. Nancy Edgeman located covenant form under several items in filing cabinet.

**Recommendation:** It is recommended to have BOA sign covenant and apply covenant values to 2012 - 2014 tax years. The covenant according to application should start in 2012 and last till 2021.

**Reviewer: Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Bohannon**

**Second: Mr. Richter**

**Vote: All**

**b. Map & Parcel:** S14--5-  
A 12x60 Mobile Home & a 14x65 Mobile Home of Unknown Make/Model connected to make a single dwelling.

**Owner Name:** BROWN, HILDA R (deceased) Appeal is filed by daughter Marcia Brown Parish

**Tax Year:** 2014

**Owner's Contention:** Manufacture Home(s) should be valued at \$ 2,000.

**Determination:**

1. 2014 value of Structure is \$ 6,340.
2. The home of record was a 12x60 MH of unknown make/model, estimated year built is 1983, with a 14x65 MH (also of unknown make/model, and estimated year built of 1983) attached to make a single dwelling.
3. The Appellant reports that a tree fell on the home late in 2013, leaving a hole in the roof and ceiling. The roof was reported repaired, but not the ceiling.
4. Field Visit of 03/06/2014 confirmed the following data:
  - a. Though "repaired" the damage to the roof is still evident. The damage to the roof and ceiling should be considered "incurable" physical depreciation: the cost to repair would exceed any increase in the saleable value of the home.
  - b. Dimensions of the homes are 12x61 & 14x61, respectively
  - c. The 14x20 screen porch of record is no longer on this property
  - d. There is a 19x14 concrete slab (patio) on the property.
5. Per the NADA Guides, a generic 12x61 home, of standard quality and in fair condition, built in 1983, with a 14x61 "tip-out" of the same year, quality, and condition, would appraise for approximately \$ 7,800.
6. Making the corrections noted above (size, removal of porch, extra depreciation to the roof) would result in a 2014 appraisal of \$ 6,128.

**Recommendations**

1. Correct the dimensions of these Homes to 12x61 and 14x61 respectively.
2. Delete the screened porch from the mobile home account and add the 19x14 patio.
3. Reduce the physical condition of the roof from 100% to 85% based on observed condition.
4. The recommended 2014 appraisal on this home, based on these corrections, is \$ 6128.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

c. Property: 67--35- (A 1985 10x38 mobile office by Claiborne)

Appellant: LOWERY, SAM

Year: 2014

**Contention:** MOBILE OFFICE REMOVED FROM PROPERTY

**Determination:**

1. Valuation under appeal is \$ 1,110.
2. Per phone call the Appellant reported that this home as been "disposed of 8-10 years ago."
3. This account has unpaid tax bills from 2010 to 2014.
4. An examination of satellite imagery from 1999 to 2010 indicated the following:
  - a. The mobile office at its location of record in 1999
  - b. What might be the mobile office moved to the southern boundary of the parcel in the 2007 and 2009 images. This may indicate that the office was no longer in use and was being relegated to "junk" status by the owner.
  - c. The mobile office does not appear on the 2010 satellite image.
5. A field inspection on 03/14/2014 confirmed the office is no longer on this property.

**Recommendation:**

1. Error-and-Release mobile home bills for tax years 2010 to 2014.
2. Mobile Office account was deleted in Future Year XXXX on 03/14/2014

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Property: A 14x66 1991 Liberty Manufactured Home (by Liberty Homes)  
located on S19-1 at 19 Church Street in Summerville

Appellant: EDDIE SHIREMAN

Year: 2014

Contention: Home is not in livable condition.

**Determination:**

1. 2014 appraisal under appeal \$ 5,849.

2. For the 2011 tax year, the Board of Assessors adjusted the value of this home to \$ 3,000 accepting owner's contention that Home was in poor condition.
3. For 2012 Home reverted to the standard valuation schedule.
  - a. No field inspection is documented indicating Home had been repaired / restored.
  - b. Appellant reports that he has done no work or restoration on this home.
4. Field inspection of 03/27/2014 indicates that this home is in better than "salvage" condition, but is NOT in livable condition.
  - a. Missing appliances,
  - b. Ceiling seams cracked, holes in ceiling board
  - c. No utilities connected
  - d. Furnace and water heater need repair / replacement.
5. NADA value on a 1991 Liberty by Liberty Homes – Standard quality – Fair condition is about \$ 4,800.
  - a. Per NADA schedules, deducting for missing appliances (refrigerator, dishwasher, oven with cook top) water heater, furnace repair, and replacement of 4 ceiling panels would subtract about \$ 3,300 from that value, resulting in a fair market value of about \$ 1,800.
  - b. \$ 1,000 to \$ 1,500 is the standard value range used historically by this office for the valuation of homes structurally sound but not in livable condition.

**Recommendation:**

1. Adjust value of 2014 mobile home appraisal to \$ 1,500.
2. Adjust 2012 & 2013 appraisals to the \$ 1,500.
3. Authorize a refund of taxes overpaid for 2012 & 2013.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Property: A 14x64 1990 Timberline Manufactured Home (by Brigadier Industries)  
located on S19-1 at 21 Church Street in Summerville

Appellant: EDDIE SHIREMAN

Year: 2014

Contention: Home is not in livable condition.

**Determination:**

1. 2014 appraisal under appeal \$ 5,685.

2. For the 2011 tax year, the Board of Assessors adjusted the value of this home to \$ 1,500 accepting owner's contention that Home was not livable.
3. For 2012 Home reverted to the standard valuation schedule.
  - a. No field inspection is documented indicating Home had been repaired / restored.
  - b. Appellant reports that he has done no work or restoration on this home.
4. Field inspection of 03/27/2014 indicates that this home is in better than "salvage" condition, but is NOT in livable condition.
  - a. Missing appliances,
  - b. Interior fire damage to interior walls in rear of home
  - c. No utilities connected
  - d. Furnace and water heater need repair / replacement.
5. NADA value on a 1990 Timberline by Brigadier Industries – Standard quality – Fair condition is about \$ 4,500.
  - a. Per NADA schedules, deducting for missing appliances (refrigerator, dishwasher, oven with cook top) water heater and furnace repair would subtract about \$ 3,000 from that value, resulting in a fair market value of about \$ 1,500.
  - b. \$ 1,000 to \$ 1,500 is the standard value range used historically by this office for the valuation of homes structurally sound but not in livable condition.

**Recommendation:**

1. Adjust value of 2014 mobile home appraisal to \$ 1,500.
2. Adjust 2012 & 2013 appraisals to the \$ 1,500 set by the BoA in 2011.
3. Authorize a refund of taxes overpaid for 2012 & 2013.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

f. Map & Parcel: 36-73-A

Owner Name: Holder, Phillip & Robin

Tax Year: 2013

ON HOLD  
PENDING  
FURTHER  
INFO

**Owner's Contention:** Value is too high. House needs interior inspection pool needs to be looked at, it is not in working order.

**Determination:**

1. Study of neighborhood homes indicates subject is in line with comparables.
2. Study of homes throughout the county with similar grades, sq. footage, build dates indicates subject is in line with comparables.
3. Study of similar homes sold from 2011-2013 indicates subject is in line with comparable sales.
4. Study of land value showed an inconsistent valuation of subject compared to neighboring properties.
  - I presented this issue to Kenny and it has been corrected for tax year 2015.
  - This property was valued on a per tract basis and should have been on per acre basis.

- Land value was \$1,918 and should have been \$5,386.

5. Inspection of pool on 9/16/14 shows that pool is inoperable. In my opinion it seems to have been this way for years. I talked with owner and they stated pool has not been useable since 2009.

The tax value of the pool for tax year 2013 was \$12649.

- I have sound valued the pool at \$0 for tax year 2015.

#### **Recommendations:**

1. I recommend no changes to the value of the home.

2. The TFMV of subject

	-before adjustments	-after adjustments	-difference
2010	\$137,540	\$129,913	\$7627
2011	\$129,044	\$121,417	\$7627
2012	\$114,601	\$106,974	\$7627
2013	\$130,190	\$121,009	\$9181

3. I recommend a refund to taxpayer after consolidating overpayment for pool and underpayment for land. The refund amount for tax years 2010, 2011 and 2012 is estimated to be \$232.

4. I recommend a refund to taxpayer after consolidating overpayment for pool and underpayment for land. The refund amount for tax year 2013 is estimated to be \$99.84.

5. Estimated total refund amount of \$331.84.

6. Payment for all years in question was received within the 36 months prior to filing of the 2013 appeal on 8/9/2013.

**Reviewer Randy Espy**

g. Map & Parcel: 36-73-A

Owner Name: Holder, Phillip & Robin

Tax Year: 2014

ON HOLD  
PENDING  
FURTHER  
INFO

**Owner's Contention:** Value is too high. House needs interior inspection and in-ground pool needs to be looked at, it is not in working order.

#### **Determination:**

1. Study of neighborhood homes indicates subject is in line with comparables.

2. Study of homes throughout the county with similar grades, sq. footage, build dates indicates subject is in line with comparables.

3. Study of similar homes sold from 2011-2013 indicates subject is in line with comparable sales.

4. Study of land value showed an inconsistent valuation of subject compared to neighboring properties.

- I presented this issue to Kenny and it has been corrected for tax year 2015.

- This property was valued on a per tract basis and should have been on per acre basis.

- Land value was \$1,918 and should have been \$5,386.

5. Inspection of pool on 9/16/14 shows that pool is inoperable. In my opinion it seems to have been this way for years. I talked with owner and they stated pool has not been useable since 2009.

The tax value of the pool for tax year 2014 was \$12649.

- I have sound valued the pool at \$0 for tax year 2015.

#### **Recommendations:**

1. I recommend no changes to the value of the home.
2. The TFMV of subject before adjustments was \$130,190. The TFMV of subject after adjustments is \$121,009. This adjustment decreased TFMV by \$9181.
3. I recommend a bill correction for tax year 2014. This would reduce the 2014 TFMV by the amount of \$9181. A reduction to amount billed is estimated to be \$98.10.

**Reviewer Randy Espy**

h. Map & Parcel: P05-8  
 Owner Name: Schlacter, Jane  
 Tax Year: 2013

**Owner's Contention:** Appealed in 2012. Property owner states there has been no answer on 2012 appeal. Property is valued excessively.

**Determination:**

1. 2012 appeal has been processed.
2. Subject is now under B.O.Eq assigned value.
3. TFMV of subject is \$157,865 as of September 16<sup>th</sup>, 2014.

**Recommendations:**

1. I recommend adjusting 2013 value to \$157,865 as per B.O.Eq decision.

**Reviewer Randy Espy**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

i. Map & Parcel: 41 124 H  
 Owner Name: Shannon Goins  
 Tax Year: 2013

**Owner's Contention:** Value on house is too high

**Determination:** Subject house was built in 2004 on 7.43 acres at 863 Starling Mill Road in Lyerly. House has a grade of 105 and a house value of \$88,717.00 for a value per sq ft of \$51.58. This house does have a basement which adds \$6,974.00 to the house value. This house is surrounded mainly by vacant wooded land and mobile homes and a few houses. Most of the mobile homes were moved into the area after the subject house was built.

The neighborhood houses I found have an average of 8.86 acres average grade of 91 and average sq ft of 1508 average house value of \$55,436.00 for an average of \$51.58 per sq ft.

The comparable houses have an average of 3.06 acres average grade of 106 average sq ft of 1712 average house value of \$88,841.00 for an average of \$52.31 per sq ft.

The overall averages show the subject grade is 6 above the neighborhood and comps the subject has 8 sq ft more than the neighborhood and comps, subject house is \$16,579.00 more than the neighborhood and comps and the subject value per sq ft is \$6.20 more than the neighborhood and comps.

**Recommendation:** By taking the overall average of the neighborhood and comp houses \$72,138.00 and adding the value of the basement \$6,974.00 and taking into consideration the extra 110 sq ft of the subject house the recommendation is to lower the subject house value to \$84,000.00 for the 2015 tax year.

**Reviewer Cindy Finster**



Motion to refund tax 2013 & bill correction for 2014:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: 3 Yes 1 Abstained

**V. MISC. ITEMS :**

**a. Review of changes to the personnel Policy**

Motion to approve BOA Policy changes was made by Mr. Bohannon pending approval from County Attorney, seconded by Mr. Wilson, all that were present voted.

**b. Research pricing for battery back up for computers (Roger Jones)  
ON HOLD FROM LAST WEEK**

**c. Research pricing for paper shredder for office paper (Leonard Barrett)  
ON HOLD FROM LAST WEEK**

Items B & C above are still on hold pending research

During the BOA meeting Mr. Wilson requested answers to the following questions:

1. Did the open records request for information ever get submitted to Plum Creek?
2. Were any parcels under appeal purchased in 2012?

Mr. Wilson stated he is drafting an email for the Board to review concerning the 2013 Plum Creek appeals.

Mr. Wilson also stated the he will not be attending the Board meeting on October 8, 2014.

Mr. Barker stated he will not be attending the Board meeting on October 8, 2014 and appointed Mr. Bohannon to act as Chairman in his absence.

Meeting adjourned: 10:35 am




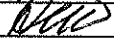
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

  
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