

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of October 12, 2016

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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> <b>Nancy Edgeman - Present</b>
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Meeting called to order @ 9:03 a.m.

Appointments: None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 21 & October 5, (no meeting) 2016

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Checks**

**BOA acknowledged receiving**

**b. Emails:**

**1. Weekly activity Summary**

**2. WINGAP**

**3. Property appraisal to settle an estate**

**4. Willa Sentell Property 1338 Hwy 100**

**Motion was made by Mr. Richter for Mr. Sentell to file a return or an appeal in 2017, Seconded by Mr. Wilson, All that were present voted in favor.**

**5. Tiny Houses**

**A motion was made by Mr. Wilson that the Tiny homes at Little River Escapes, LLC in the Cloudland area of Chattooga County be included in our Mobile Home digest as approved on February 17, 2016 and create bills for 2016, Seconded by Mr. Richter, all that were present voted in favor.**

**c. Mail:**

**1. Georgia Association of Assessing Officials**

**BOA acknowledged receiving emails**

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

**a. Total 2016 Certified to the Board of Equalization – 29**

Cases Settled – 29

Hearings Scheduled – 0

Pending cases –0

**b. Total TAVT 2013-2016 Certified to the Board of Equalization – 42**

Cases Settled – 42

**Hearings Scheduled – 0**

**Pending cases – 0**

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21**

**BOA acknowledged there are 0 hearings scheduled at this time.**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**NEW BUSINESS:**

**V. Appeals:**

**2016 Appeals taken: 116**

**Total appeals reviewed Board: 116**

**Pending appeals:**

**Closed: 116 Includes Motor Vehicle Appeals**

**Appeal count through 9/27/2016**

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.

**BOA acknowledged**

**VI. MISC MOBILE HOME ITEMS**

**a. Property: T09--2 Acc Bldg #2 A MANUFACTURED HOME**

**Tax Payer: HERNANDEZ-PASCUAL, CARLOS**

**Years: 2013 through 2016**

**Contention:** TAXABILITY – Home is no longer on the property; it can no longer be located or identified.

**Determination:**

1. Value in contention: \$ 9,580

2. The home in question:

a. 1972 12x48 Altair

b. Graded as a class 9 (standard quality for a SW home) depreciated to 30%.

c. OPTs listed to this home:

- 1-story addition
- 9x3 open porch

3. The tax account is delinquent to 2013.

a. Per DDS title report, Mr. Hernandez acquired the home in 2012.

b. Per satellite imagery, it appears that the Home remained on the parcel through 2014 (the 2015 satellite image is inconclusive).

- This would indicate that the 2013 and 2014 bills are valid
- There is no property on the current Chattooga digest in Mr. Hernandez's name.

4. Field inspection of 09/16/2016 verifies that home is no longer on this property.

**Recommendations:**

1. Set value of home to -0- for the tax years 2013 through 2016.

2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/20/2016.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**b. Property:** 39C--21      Acc Bldg #1 A MANUFACTURED HOME  
**Tax Payer:** HURLEY, BILLY      Duane Thomas acting as Agent  
**Years:** 2010 through 2016

**Contention:** TAXABILITY – Home is no longer on the property; it has been reported destroyed.

**Determination:**

1. Value in contention: \$ 2,028
2. The home in question:
  - a. 1972 12x48 Buddy by Skyline Homes
  - b. Graded as a class 9 (standard quality for a SW home) fully depreciated to 16%.
  - c. There are no OPTs listed to this home
3. The tax account is delinquent to 2010.
  - a. Agent reports home “fell in” 6 years ago, and was “bulldozed” in 2016.
  - b. per satellite imagery:
    - The home is clearly visible for 10/2012
    - The 2013 image is inconclusive due to poor resolution
    - The home is clearly destroyed as of 11/2014.
4. Field inspection of 10/04/2016 verifies home is no longer on this property.

**Recommendations:**

1. Set the value of the home to \$ 500 for 2010 through 2012
2. Set the value of the home to - 0 - for 2013 to 2016
3. Home was deleted from county tax records in FUTURE YEAR XXXXs on 10/04/2016.

**Reviewer:** Roger F Jones

**Motion to set value at 0 for 2010-2016:**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**c. Property:** 48--72      Acc Bldg #30 A MANUFACTURED HOME  
**Tax Payer:** McGUIRE, MERLE D  
**Year:** 2016

**Contention:** UNRETURNED MANUFACTURED HOME

**Determination:**

1. Appraiser's opinion of value: \$ 4,506
2. The home in question:
  - a. 14x66 Nova by Commodore Homes
  - b. Graded as a class 9 (standard quality for a SW home) fully depreciated to 16%.
  - c. OPTs listed to this home:
    - House-style roof & roofing
    - 14x8 open porch
    - 96 SQFT landing
3. Home was originally located on parcel T17--10 (55 Grady Place) .
  - a. Was listed in tax records in the name of Larry Stansell.
  - b. Home was deleted from record for 2015 when removed from previous location; tax bills for 2014 and 2013 were voided as location of home was unknown.
4. Occupant reports that home belongs to Phyliss Stansell
5. 2011 and 2012 decals affixed to home both were issued to Larry Stansell.



**Recommendations:**

1. Set the value of the home at \$ 4,506 for 2016.
2. Title to this home is currently in the name of Merle D McGuire. Per O.C.G.A § 8-2-181, §40-3-20, and §40-3-24, it is recommended that the account be maintained in the name of McGuire, and mailed c/o Larry Stansell.
3. Home was re-added to the county tax records in FUTURE YEAR XXXXs on 10/07/2016.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**d. Property:** 64--113-D      **Acc Bldg #1 A MANUFACTURED HOME**  
**Tax Payer:** STOKER, RANDALL LEE  
**Year:** 2016

**Contention:** UNRETURNED MANUFACTURED HOME

**Determination:**

1. Appraiser's opinion of value: \$ 1,440
2. The home in question:
  - a. 10x50 Nashua model RIM2M
  - b. Graded as a class 10 (lower quality for a SW home) fully depreciated to 16%.
  - c. NO OPTs listed to this home:
3. Home appears to be located on 64--113-B per county maps
  - a. E-911 lists the name "Randy Stoker" to this location.
  - b. Randall Lee Stoker listed as title holder of 64--113-D.
  - c. Discrepancy is either due to mapping problems, or Mr. Stoker inadvertently placing home slightly west of his property line (dirt road ends at home)

**Recommendations:**

1. Set the value of the home at \$ 1,440 for 2016.
2. Home was added to the county tax records in FUTURE YEAR XXXXs on 10/11/2016.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All that were present voted in favor

**VII: MISC ITEMS****a. WINGAP discussion**

**EJ Hunt from Parker Systems is getting a quote on an offsite server.**

**Will Maples is working on a quote.**

**Mr. Bohanon suggested Will Maples be invited to the meeting on October 19, 2016.**

**VIII: EXEMPTIONS****a. Map & Parcel: 47-75 & 47-70A**

**Owner Name:** Dry Valley Baptist Church Inc (Chairman, Jimmy Weaver)

**Tax Year:** 2015

**Owner's Contention:** Filing for exempt status for land joining church. Church is using lot for parking.

**Determination:**

1. Property was purchased from Russell & Peggy Baldwin by Dry Valley Baptist Church on 7/18/2016.

2. According to area photo property joins Dry Valley Baptist Church (see pics in file).

**Recommendations:** Approve Exempt status per 48-5-41(a) (2.1) (a) (b) (3)  
 § 48-5-41. Property exempt from taxation

(a) the following property shall be exempt from all ad valorem property taxes in this state:  
 (2.1)(A) All places of religious worship; and

(b) All property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and such property is used in a manner consistent with such exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended;

(3) All property owned by religious groups and used only for single-family residences when no income is derived from the property;

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All that were present voted in favor**

#### **IX: INVOICES**

**1. Governmental Systems, Inc - Inv # 11151, Date 9/20/2016, Amount \$200.00**

**2. Office Depot Order - #870081039-001, Date 10/5/2016, Amount \$213.12**

**BOA approved and signed**

**Motion was made by Mr. Bohanon to enter into Executive Session at 10:25 am per O.C.G.A. 50-14-3(6), Seconded by Mr. Richter, All that were present voted in favor.**

**Motion was made by Mr. Bohanon to exit Executive Session at 10:33 am, Seconded by Mr. Richter, All that were present voted in favor.**

**Meeting Adjourned at 10:35 am**

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**



**Chattooga County**

**Board of Tax Assessors**

**Meeting of September 28, 2016**