

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 19, 2016

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

Meeting called to order @ 9:02 a.m.

Appointments: Will Maples, Kenny Ledford

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 12, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Chattooga Co Tax Assessor Computer Info

2. Bohanon Certificate

Mr. Bohanon's reappointment paper work was emailed to Kim Oliver with the Department of revenue for the issue of the certificate.

3. Weekly summary updates

4. Aerial Photography

BOA acknowledged receiving emails

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review. **Please see attached Boe 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 – 44

Cases Settled – 42

Hearings Scheduled – 2

Pending cases – 2

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

BOA acknowledged there are 2 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:** 39C--11 Acc Bldg #1 A FIFTH WHEEL CAMPERS**Tax Payer:** STRAWN, ANN**Years:** 2009 - 2016**Contention:** Taxability – unit is not on this parcel**Determination:**

1. Value under consideration: \$ 20,000
2. The home in question:
 - a. 8x40 Gulf Stream Fifth Wheel
 - b. No OPTs listed
3. First put on mobile home digest for 2007.
 - a. 2007 bill either paid or “NO TAX DUE” bill
 - b. Bills to 2008 are unpaid
4. E-911 lists a “trailer site” at this location with the notation “Moved – Strawn, Ann”
5. Imagery:
 - a. Unit is evident on 2007 satellite image
 - b. Unit is apparent on an April 2008 street view image
 - c. 2009 satellite image is inconclusive due to tree cover and poor resolution
 - d. From this point the unit is no longer found on any image up to current

Recommendations:

1. Set the value of the unit to – 0 - for tax years 2009 to 2016.
2. Home was deleted from the county tax records in FUTURE YEAR XXXXs on 10/13/2016.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion:** Mr. Wilson**Second:** Mr. Bohanon**Vote:** All that were present voted in favor**b. Property:** 64--113-C Acc Bldg #4 A MANUFACTURED HOME**Tax Payer:** SMITH, TUBBY F**Year:** 2016**Contention:** UNRETURNED MANUFACTURED HOME**Determination:**

1. Appraiser's opinion of value: \$ 500
2. The home in question:
 - a. 10x52 of Unknown make and model
 - b. Graded as a class 9, set at \$ 500 scrap value
 - c. OPTs listed to this home: an 11x5 landing without rail

3. Home appears to have been located on this parcel since at least 1999
4. E-911 lists a "Rodney Smith" for a mobile home located at this address
 - a. There has not been a listing for a "Rodney Smith" on the county mobile home digest back to 1990.
 - b. For 1996 "Rodney Smith was listed with real estate adjoining this lot.
5. Per BoA policy concerning determining ownership, lacking any other documentation or documentation, the home is being listed in the land owner's name beginning with the 2016 tax year.

Recommendations:

1. Set the value of the home at \$ 500 for 2016.
2. Home was added to the county tax records in FUTURE YEAR XXXXs on 10/12/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 3--52 **Acc Bldg # 99 AN UNRETURNED MANUFACTURED HOME**
Tax Payer: RIVER RIDGE ESCAPES LLC **ED WATTERS as AGENT**
Years: 2016

Contention: HOME IS TAXABLE FOR 2016

Determination:

1. Value under consideration: \$ 24,924
2. The home in question:
 - a. 14x52 River Birch by River Birch Homes, Inc
 - b. Home is graded as a Class 7 home (high quality for a SW) with NO depreciation.
 - c. OPTs listed to this home
 - House-style roof and roofing
 - House-style siding
 - Fireplace
3. Per MSO home was manufactured 09/10/2015; home was not returned for taxes in Georgia.
4. Per O.C.G.A. § 48-5-2(3) "...Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."
 - a. Invoice lists total price of home at \$ 26,150.
 - b. Less freight the price becomes \$ 24,905.
 - c. County valuation schedule appraises home below total price and within \$ 20 of the price less freight.

Recommendations:

1. Set the value of the home to \$ 24,924 for tax year 2016.
2. Home was added to the county tax records in FUTURE YEAR XXXXs on 10/14/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 6--20 **Acc Bldg # 3 MANUFACTURED HOME APPEAL**
Tax Payer: DURHAM, JAMES H
Year: 2015

Contention: HOME WAS SOLD IN 2014 – DOES NOT OWN FOR 2015

Determination:

1. Value under consideration: \$ 13,162
2. The home in question:
 - a. 16x76 Bombardier by Bellcrest Homes
 - b. Home is graded as a Class 8 (higher quality for a SW) depreciated to 37% physical.
 - c. OPTs listed to this home
 - House-style roof and roofing
 - Central H/A
 - 6x8 Landing
3. Appellant's letter states home was sold to a "Doug Green" in 2014 and moved to the Mountain View area.
4. Per title information, home was acquired by Tammy Lorraine Barr 06/14/2014. There is no "Green" in the title history.
5. Home was verified on Ms. Barr's property during 2014.
6. Home was erroneously billed to the Appellant for 2015.
 - a. Per the Tax Commissioner, the 2015 bill was paid by the correct individual (Ms. Barr)
 - b. For 2016 the home had been property transferred to Ms. Barr.

Recommendations:

No action is necessary – this is being reported to conclude the Appeal.

Reviewer: Roger F Jones

Motion to acknowledge:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 3--52 ACC #3 AN UNRETURNED MANUFACTURED HOME
Tax Payer: RIVER RIDGE ESCAPES LLC ED WATTERS as AGENT
Years: 2016

Contention: HOME IS TAXABLE FOR 2016

Determination:

1. Value under consideration: \$ 39,998
2. The home in question:
 - a. 14x34 Custom Pool House by Rustic River LLC
 - b. Home is graded as a Class 04 home (lower class for a PMRV) with NO depreciation.
 - c. OPTs listed to this home
 - House-style roof and roofing
 - House-style siding
 - Fireplace
 - Central Heat/Air
3. Per MSO home was acquired by Little River Escape. LLC on 10/06/2015.
4. Per 10/07/2015 Field Inspection, this PMRV was located on parcel.
5. Per invoice provided by Little Rive Escape, LLC, price of home was \$ 40,000.
 - a. Per 10/12/2016 BoA decision (Iib5), PRMVs are to be listed and billed on the Chattooga County Mobile Home digest.
 - The mobile home schedule has been adapted to reserved classes 1-4 for PRMVs

- A class 4 is given a base value of \$ 73.02 / SQFT.
- Siding and Roofing classifications for PRMVs have been added at a flat value of \$ 1,000 each.
- Fireplace and H/A schedules appear satisfactory as they are.
- b. Per O.C.G.A. § 48-5-2(3) "...Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."
 - Invoice lists total price of home at \$ 40,000.
 - The purposed appraisal is acceptable per statute.

Recommendations:

1. Set the value of the home to \$ 39,998 for tax year 2016.
2. Home was added to the county tax records in FUTURE YEAR XXXXs on 10/17/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: MISC ITEMS

a. WINGAP discussion

Quote from Will Maples – Will Maples joined the meeting at 9:45 to discuss the quote for the equipment for the WINGAP conversion. Mr. Maples recommended a tape back unit. He also discussed lease option, 5% mark up on the equipment, and Anti Virus. He also stated depending on the availability of the equipment it normally arrives within 7 to 10 days and would take him around 40 hours working evenings and weekends to install the equipment.

b. Subject: Appraiser II Regional Exam

Requesting the Board's approval to take the Appraiser II exam next offered on December 7 or December 8 at the Department of Revenue location.

I appreciate the Board's kind consideration for the opportunity to advance to the next level of the certification program.

Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Appraiser II Exam

I am Requesting approval to retake the Appraiser II exam for a higher score. This will prepare me for the Appraiser III exam. The exam is offered in December 2016. Thanks in advance.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: COVENANTS

a. 2017 Covenants

MAP & PARCEL
74-65

NAME
MEADOWS ROBERT

TYPE
RENEWAL

73-32	MEADOWS ROBERT	RENEWAL
41-42	REYNOLDS JEFFERY DANIEL	NEW
35-108B	BRAUTIGAM ALAN	CONTINUATION
66-1A	GAMBRELL DANNY & PAULA	CONTINUATION
50-88	BOWMAN SUZANE HURLEY	RENEWAL
30-2	HOUSCH BENJAMIN & MARY BETH	CONTINUATION
55-122	BEEMAN JOYCE	CONTINUATION
48-51-L20	FLOYD MICHAEL & STEPHANIE	CONTINUATION
61-5	BROWN OLIN S	RENEWAL
66-6	PALMOUR SAMUEL & JIMMY	RENEWAL
16-6	HILL RON & RUSTY	RENEWAL
30-37	BREWER JACK HAMILTON	RENEWAL
86-7A	TUDOR FRANKLIN	RENEWAL
82-10	TUDOR FRANKLIN	RENEWAL
86-7	TUDOR FRANKLIN	RENEWAL
50-65	ELROD EMALENE	RENEWAL
10-001	WINTERS RAYMOND E	RENEWAL
40-91	WEESNER LARRY & ROXIE	RENEWAL
47-136 & 47-85	HAYES DON	RENEWAL
78-11	HUNTER EDWARD CARLTON	RENEWAL
37-51	DENSON JOE FAY	RENEWAL
40-86	DURHAM JO BAKER	RENEWAL
31-15	DURHAM EDWARD	RENEWAL
26-36	WILSON SARAH ELIZABETH	RENEWAL
51-31A & 51-31C	ELROD ROBERT & DEBORAH	RENEWAL
65-35A	BRENWALD DEBORAH & MICHAEL	RENEWAL

Requesting approval for Covenants listed above for 2017

Reviewer: Nancy Edgeman

Motion to approve Covenants listed above:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Jason Espy joined the meeting at 9:00am with question concerning the Chief Appraiser position and the WINGAP conversion. Mr. Espy was informed by the Board of Assessors the WINGAP conversion is priority at this point. Mr. Wilson stated we have several quotes and want to make a decision during next weeks meeting on October 26, 2016.

Meeting Adjourned at 10:53 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 October 19, 2016