

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 23, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman - Present
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Meeting called to order @ 9:03 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 16, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Budget Expenditures Report

The BOA instructed Mrs. Edgeman to contact Chris Corbin about sending invoices thru the Assessors office.

3. Training - The BOA instructed Mrs. Edgeman to check with Tracy Thomas about a couple days of training.

4. Notice of class location change

5. 2017 Homestead Exemption pursuant O.C.G.A 48-5-52

6. 2017 Social Security max for Homestead exemptions

7. Invoices – Invoices have been paid and Data file has been sent to Gregg Reese with WINGAP.

8. WINGAP

c. Mail:

1. Georgia Property Tax News

BOA acknowledged receiving email and mail

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

No scheduled BOE hearings

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

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

Working Covenants, Field Work, Personal property, and Splits & transfers

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 117

Total appeals reviewed Board: 117

Pending appeals: 0

Closed: 117 Includes Motor Vehicle Appeals

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

BOA acknowledged

VI. MISC MOBILE HOME ITEMS

a. ISSUE: COMPLIANCE WITH
CONCERNING: MANUFACTURED HOMES
YEAR: 2016
SUMMARY:

**ON HOLD PENDING
DISCUSSION WITH TAX
COMMISSIONER**

1) Per DoR Regulation 560-11-9-.05:

- a) It shall be the duty of the county property appraisal staff to annually inspect each mobile home located in the county to determine if the owner is properly displaying the decal evidencing the issuance of a mobile home location permit. The staff may schedule the inspections throughout the year or during any portion of the year as meets their annual workflow management needs.
- b) The property appraisal staff shall notify the owner, if known, or the occupant, if the owner is not known, of each mobile home for which a decal is not properly displayed, of the requirements of O.C.G.A. §48-5-492 and these regulations to secure and display such decal. The notice shall also describe the penalty under O.C.G.A. §48-5-493 and Regulation 560-11-9-.11 for failure to properly display such decal.

2) The following is the text of a proposed notification, to be issued per Regulation 560-11-9-.05. The blanks are to filled-in with the appropriate information.

“In the state of Georgia manufactured homes are required to have prominently affixed and displayed a current location permit decal.

It is part of the responsibility of the Assessors Office to verify compliance with the decal statute (O.C.G.A § 48-5-492), and

On _____ it was noted that the manufactured home located at _____ does not appear to have the proper decal displayed.

If you have already received your _____ decal, then please affix and display it in a prominent place on the exterior of the home.

706-857-0703 PO Box 517 Summerville, GA 30747

120 Cox Street in Summerville, Monday through Friday 8:30 am till 5:00 pm.”

3) As near as the reviewer has been able to discern, the responsibility of the Assessors office in this matter, ends with this notification; unless a board member or a member of the appraisal staff is appointed as the County’s “agent” in this matter per paragraph 3 of Regulation 560-11-9-.05.

RECOMMENDATION:

- 1) It is recommended that the Board of Assessors approve this notification as written.
- 2) If not approved as written, then please edit or amend as necessary to be acceptable to the Board.

Reviewer: Roger F Jones

Remove from Agenda until January 2017

b. Property: L03--14 **Acc Bldg # 1** **a MANUFACTURED HOME**
Tax Payer: MORGAN, JANICE LUCILLE
Year: 2016

Contention: MARKET VALUE (HOME DESTROYED PRIOR TO 01/01/2016)

Determination:

- 1) Value in contention \$ 10,280

2) Home under consideration:

- a) 16x80 North River by Fleetwood
- b) year model 1995
- c) grade 9 (standard grade for a singlewide home) depreciated to 31% physical
- d) OPTS listed to this home:

- House-style roofing and siding
- Central Heat & Air system
- 1 Bay Window

3) Home listed on the Real Property digest (Homesteaded)

4) Tree fell on home. Home is no longer in livable condition. Confirmed per 07/14/2016 field inspection

5) Per Lysterly Fire Department, damage occurred November of 2015

Recommendations:

1) Set value of home to \$ 500 salvage value for 2016.

2) Scrap was removed from parcel during 2016; therefore home was deleted from tax records in Future Year XXXXs

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**

Files have been sent to Gregg Reese from GSI. I received an email from Gregg that he is working on the files, still no word on training. The Board discussed Employees visiting surrounding Counties for training.

b. Map & Parcel: 35-24-B**Owner Name:** Bramlett, Eddie & Cheryl**Tax Year:** 2016**Owner's Contention:** Owner called in to discuss increase in values.

Determination: Errors were made in recording of buildings and accessories on property. I mistakenly left a test sketch of bath house on record and had recorded it as an accessory garage also. I had also incorrectly classified some of the concrete patio as concrete paving. These errors increased the value by \$51,499. The correction of these errors decreases the value from \$316,485 to \$265,346.

Recommendations: I recommend correcting the record and forwarding the correction to the tax commissioner's office for the issuance of a new bill.

Reviewer: Randy Espy**Motion to accept recommendation:****Motion:** Mr. Richter**Second:** Mr. Bohanon**Vote:** All that were present voted in favor**c. Map/Parcel: 41-124-H****Owner:** Goins, Shannon & Judy**Tax Year:** 2016

Contention: Randy visited the property for a new accessory tag for reval. The property was not accessible due to locked gates and pre-caution taken for dogs.

Determination:

1. Mr. Goins called in upon receiving a letter requesting access.
2. Attempts made to call and set up an appointment:
 - a. November 16, 2016 at 2:09 p.m. and 2:30 p.m.—no answer and no voicemail set up to leave a message
 - b. November 21, 2016 at 1:05 p.m. again no answer and no way to leave messages.
3. In the process of examining this record prior to calling the property owner the following was discovered:
 - c. This property was appealed in 2013 and a sound value placed on the house and this creates the following concerns:
 - d. Applying a sound value leaves that value in the record indefinitely or until reviewed again.
 - e. The typical approach to temporary change of value is to adjust the physical then check the following year for physical increase. This allows standard procedure of value increase.
 - f. The appeal notes indicate requesting value decrease for 2014 and 2015 with a refund for 2013 if approved by the Board.
 - g. The Board minutes specify a decrease in value through tax year 2015 and do not support a sound value being placed on the property.
4. In the event the property owner does not respond for appointment set up to review for the new accessory tag and revaluation, the dims of the pool deck and UTB may be approximated by using Arc Maps.

Recommendation:

1. Suggesting the sound value is removed from the house.
2. Add the pool deck and UTB to the record.
3. Send a follow up letter to the property owner with brief explanation and inform them they may file an appeal upon receipt of their 2017 assessment notice.

Reviewer: Wanda Brown

Motion to accept recommendation and mail letter offering to visit the property:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. INVOICES

1. Newegg.com Office Phone – Order #273484643 – Date 11/16/2016 – Amount \$38.99

BOA reviewed, approved, & signed

Motion was made by Mr. Bohanon to ask for 2 volunteers to stay in the office on November 23, 2016 from 12:00 am to 5:00 pm, Seconded by Mr. Richter, All that were present voted in favor.

Meeting Adjourned at 9:51 am

William M. Barker, Chairman
 Hugh T. Bohanon Sr.
 Gwyn W. Crabtree
 Richard L. Richter
 Doug L. Wilson



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