

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of May 25, 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>Leonard Barrett – Present</b>
	<b>Nancy Edgeman – Present</b>

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Meeting called to order @ 9:07 a.m.

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for May 4, & May 9, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA reviewed, approved, & signed

**b. Emails:**

1. 48-5-2(3) includes sheriffs sale
  2. Salary answers
  3. Travel for continuing education
  4. Additional info
  5. 2016 digest form parcels/notices
  6. Conservation use Covenant
  7. Doyle E Smith
  8. Budget Expenditure report April 30, 2016.
  9. Veterans Exemption
- Motion was made by Mr. Wilson to follow O.C.G.A 48-5-48 guidelines, Seconded by Mr. Bohanon, all that were present voted in favor.
10. Info Health insurance & Laptop
  11. Klatt Trust appeal

**c. Mail:**

1. Georgia Property Tax News

The BOA acknowledged receiving emails and mail

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

**a. Total 2015 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 – 41**

**Cases Settled – 41**

**Hearings Scheduled – 0**

**Pending cases – 0**

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

**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:**

**2016 Appeals taken: 26**

**Total appeals reviewed Board: 1**

**Pending appeals: 0**

**Closed: 1**

**Includes Motor Vehicle Appeals**

**Appeal count through 5/24/2016**

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

**BOA acknowledged**

**VI: MISC ITEMS**

**a. 2016 Property Revaluation Update:**

- a. A PDF format of property reviews April 29 through May 4 forwarded to the Board of Assessors are available for the Board's review.

1. All originals for these reviews are available for the Board's meeting of May 9, 2016.

2. Included in the review list are new address visits to tag for new construction and/or add new houses, check for new accessories like pools, pool decks and outbuildings while also reviewing the overall records of existing data on the main building.

- b. The digest forms are currently being updated as follows:

3. The local exemption forms have been downloaded and dated 2016. These are on hold to verify there are no changes in codes, qualifications or exemption amounts.

4. Currently In Process:

1. Reason code list has been updated and will be checked again for any changes before digest deadline.

2. Revisions to the chairman's memo certifying the number of appeals and notices for 2016 has been updated and is currently in the proofing stages with Leonard Barrett, chief appraiser and Roger Jones, Appraiser III

3. New Items on the digest:

**12. Pending Appeal List**

Item c. – A certification signed by chairman of the board indicating the total number, overall value and percentage of total real property parcels

appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for 2015 tax year.

- A new form is being created for this item to be submitted with the digest.

## 12. Pending Appeal List

Item d. – A certification signed by chairman of the board indicating percentage of property appealed for current year. (# parcels under appeal=3% total parcels) or (sum of assessed value under appeal =or >3% gross tax digest) ---Note: Requesting the review of these forms by Leonard Barrett and Roger Jones.

### Recommendation:

Requesting the Board's acknowledgement of receiving the PDF file emailed on May 6, 2016 pertaining to field visits April 29-May 4.

Reviewer: Wanda Brown

The Board acknowledged

### b. 2016 Property Revaluation Update:

1. Agenda items for meetings May 9 and May 18 pertaining to property reviews and the 2016 digest updates were forwarded to the Board of Assessors previously.

- a. A PDF format of property reviews May 5 through May 9 forwarded to the Board of Assessors are available for the Board's review.

1. All originals for these reviews are available for the Board's meeting of May 25, 2016.

2. The digest forms are currently being updated as follows:

- a. Item 1 – (Consolidations) Motor vehicles and Timber value supporting documentation have been submitted
- b. Items 2 and 3 (PT-35 and PT-38 forms) come from schools and each city.
- c. Item 4-Taxpayer Brochure—comes from Ms. Kathy Brown when she updates her brochure.
- d. Items 5 and 6 are reserved
- e. Items 7-These forms are now completed, updated to 2016 and ready for the digest submission file...no signatures are required for these forms.
- f. Item 8- Freeport Exemption Resolution...this item is completed and ready for the digest submission file...supporting documentation is complete and Trion's Freeport with supporting documentation...all ready for digest submission file.
- g. Item 9- The list for current use assessment new and renewal is completed...this form requires the signature of the Board chairman.
  1. The forest land assessment use list is being processed and also will require the signature of the Board chairman.
  2. The CUV registry is required by the Department of Revenue to be submitted electronically.
- h. Item 10- List of Reason Codes...this list has been printed and is ready for the 2016 digest file. –The Department of Revenue requires this list to be scanned to a PDF and submitted on a CD.
  1. The items required to be submitted on CD will be fully completed when each have been digitally formatted either through excel or PDF and then burned to a CD.

- i. Items 11 through 15 are still in the processing stages.
- j. If it so pleases the Board, all forms and/or memos requiring signatures will be collected all at one time and presented to the Board chairman for his signatures at that time.

1. Requesting the Board's acknowledgement of receiving the PDF file emailed on May 6, 2016 pertaining to field visits April 29-May 4.

2. Requesting the Board's acknowledgement of receiving the PDF file pertaining to field visits May 5-May 9.

**Reviewer:** Wanda A. Brown  
The Board acknowledged

**c. SUBJECT:** Digest preparation  
Tax Year: 2016

**Accomplishments:**

- 1. Read the digest submission memos, in-house checklist and Department of Revenue checklist.
- 2. Reading and becoming familiar with the 2016 Digest Compliance guide for advertising and public hearings.
- 3. All forms and documents have been downloaded and data is being entered as it is available.
- 4. The 2016 digest binder for the assessors' office is available for the Board's review.
  - a. All memos, forms and supporting documentation for each item on the checklist will be added to this binder as each one is completed.
  - b. The binder also holds/will hold the documentation for each item on the checklist that will be the actual digest submission documents.
  - c. In addition, the contents of the binder are being duplicated into the electronic digest file.

**Goals:**

- 1. Currently processing a list of what revisions and updates are needed and requirements of any documents or forms.
- 2. Now entering all simple data into each spreadsheet in an attempt to have a good head-start by the time assessment notices are mailed out.

Note: this will get a big portion out of the way before the appeal period starts

**Recommendation:**

- 1. If it so pleases the Board of Assessors, my priorities will shift to the following order:
  - Digest preparation
  - Appeals
  - Field Representative assistance

**Requesting:** The Board's review of above items and any instructions therein or pertaining to the recommendation.

**Reviewer:** Wanda A. Brown  
The Board acknowledged

**d. Aerial Photography**

Board of Assessor's, while Leonard was at Caveat this past week, he sent me a text showing Aerial Photography that is flown at 1' resolution in the Non Metro Areas. These are flown with leaf off which is very useful in the Office. The price is \$4,000. I think it has been since 2012 that we have had an updated Aerial Photograph.

Leonard and I thinks', that this would be a great investment. I was asking for the Board's permission for our Office to contact Chad Rupert (GIS1) to purchase the Aerial Photography.

**Reviewer: Kenny Ledford**

Motion to approve for 2017 budget:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor.

**e. 2016 Residential / Agricultural Main Dwellings – Item was approved on May 9, 2016 needs signatures.**

The Board reviewed, approved, and signed.

**VII: APPEALS**

- a. Property: 17--17 ACC bldg 01 1991 12x57 Redman manufactured home with additions.  
 Tax Payer: KNOX, JIMMY (Melvin Knox as Agent)  
 Year: 2014

**Contention: MARKET VALUE**

**Determination:**

1. The value under consideration is \$ 6,284.
2. In 2014 the value of this structure was lowered from \$ 14,828 to \$ 6,284 due to poor physical condition. This value is being appealed as being above true FMV for the home.
3. The home has continued to deteriorate, and appears to have done so at an exponential rate.
  - a. The roof shows extensive deterioration
  - b. The ceilings and insulation have begun collapsing
  - c. This appraiser did not deem the structure safe for extensive interior inspection.
4. The home is far below livable condition. It is not in good enough condition to use as storage.

**Recommendations:**

1. It is recommended that the 2014 value of this structure be set at \$500 (salvage value).
2. It is recommended that this value be applied to tax years 2015 & 2016.
3. This correction was made in FUTURE YEAR XXXX on 04/06/2016.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 63B--64 ACC Bldg 001 12x60 1973 Park Avenue manufactured home by National Homes, Inc  
 Home Owner: CAMP RONALD S  
 Years: 2008 to 2016

**Contention:** MARKET VALUE

**Determination:**

1. The value under contest is \$ 2,074
2. The home under consideration was listed as a 1973 12x60 Park Avenue by National Homes, Inc.
  - a. The home is graded as a class "10" home: this reflects a low quality home.
  - b. The home has been fully depreciated to 16% of new.
3. The Appellant is requesting the home be valued as a "storage" building (\$ 500 to \$ 1,000).
4. An exterior inspection of the home (05/18/2016) found no excessive damage to the home, and deterioration seemed consistent with a 40-year old mobile home. An interior inspection was not possible.
  - a. When measured, it was discovered that this home is 48 feet long instead of the 60 feet of record.
  - b. Also discovered while reviewing this home's record is that the active title is actually in the name of Glenda Jelks.
  - c. This account has outstanding bills back to tax year 2008. The Appellant is requesting consideration back as far as possible.
5. NADA values a standard quality mobile home, 12x48, built 1973. In poor condition at approximately \$1,280 -- about \$ 790 less than the 2016 tax appraisal.
6. Correcting the home size to 48 feet in length would reduce the value to approximately \$ 1,660 -- about \$ 410 less than the 2016 tax appraisal and about \$ 380 higher than the NADA value.

**Recommendations:**

1. Correct mobile home length to 48 feet.
2. Correct mobile home value to \$ 1,659 (actual system value) for 2016 tax year
3. Apply corrected value to tax years 2008 to 2015.
4. Account was corrected to title-holder's name, care of the land owner for 2017. (Corrections made in Future Year XXXXs March of 2016).

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

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

c. Property: 64D--27 ACC Bldg 002 12x48 1989 Little General by General MFG Homes, Inc  
 Home Owner: BRYANT, BONNIE R  
 Years: 2016

**Contention:** TAXABILITY

**Determination:**

1. The value under consideration is \$ 3,431.
2. The home under consideration is a 1989 12x48 little General by General MFG Homes, Inc.
3. The Appellant reports that home should not be taxable or taxable to her for tax year 2016. Appellant has provided an undated agreement selling the home to Gabriel Jaramillo for \$ 3,600. Stipulated in the agreement was that the buyer was to remove the home from the property "as soon as possible".
4. Drive by done 05/19/2016 confirms the home is no longer at this location.

**Recommendations:**

1. Set the taxable value of home to -0- for tax years 2016.
2. This home was deleted from the county tax records in Future Year XXXX on 05/1/2016.

**Reviewer:** Roger F Jones

Motion to set bill to 0 and bill new owner if Mobile home is in the county:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor.

d. Property: 29--8 ACC Bldg 009 12x62 1987 Crimson by Winston Industries

Home Owner: GREEN, MARTY

Years: 2008-2016

**Contention:** TAXABILITY

**Determination:**

1. The value under consideration is \$ 7,750.
2. There was no official appeal filed on this property; the home was reported gone for 2015.
3. A drive by inspection found only wreckage where the home used to sit.
4. Per Google-Earth, the home was no longer at this location as of November 19, 2014.
  - a. Taxes are delinquent on this account back to 2008.
  - b. Bills 2008 through 2011 appear valid as the home is still on the property as of the 2011 satellite image.
  - c. This bill is considered "uncollectible" as it appears the home was destroyed, and therefore cannot be foreclosed on.

**Recommendations:**

1. Set the taxable value of home to -0- for tax years 2008 - 2016.
2. This home was deleted from the county tax rolls on 05/16/2016 (Future Year XXXX).

**Reviewer:** Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

e. Map & Parcel: 79-23

Owner Name: Dunaway, Benjamin Jr. & Benjamin Sr.

Tax Year: 2016 appeal

**Appraiser notes:** Talked to owner in office and verified homes were on incorrect parcel.

**Owner's Contention:** New home and old home should be recorded on parcel 79-23-B. The only building on parcel 79-23 is a barn.

**Determination:** The homes are recorded on the incorrect parcel. The two homes valued at \$89,971 and \$4,320 is located on 79-23-B which is owned by Benjamin Dunaway Jr. The building factor on 79-23 should revert back to 1.44 and the homes moved to 79-23-B. The building factor on 79-23-B should be adjusted to the appropriate factor for home with a grade of 105 or above. These changes were applied to tax year 2017. The TFMV for 79-23 was changed from \$360,774 to \$266,601, a reduction of \$94,173. The TFMV for 79-23-B was changed from \$1,448 to \$95,739, an increase of \$94,291.

**Recommendations:** I recommend applying these changes to tax year 2016 and send a new assessment notice to the owners of parcels 79-23 and 79-23-B

**Reviewer:** Randy Espy

Motion to apply changes and send notice:  
 Motion: Mr. Wilson  
 Second: Mr. Richter  
 Vote: All that were present voted in favor

### **VIII: COVENANTS**

a. Property Owner: Eddie & Renee Lanham  
 Map & Parcel: 58-18  
 Year: 2016

**Contention:** Filed continuation application after receiving breach penalty letter.

**Determination:** Eddie & Renee Lanham filed within 30 day after receiving letter.

**Recommendation:** Approve Continuation application for 33 acres.

**Reviewer:** Nancy Edgeman

Motion to accept recommendation to approve Covenant:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property Owner: Bob W. Gayler  
 Map / Parcel: 21-16A  
 Tax Year: 2016

**Contention:** Filing for Covenant of 7.07 acres.

**Determination:**

1. This is a new Covenant for 2016.
2. Research indicates 7.70 acres
3. Visit to the property indicates land is not used for a qualifying purpose (see pics in file).
4. Property map is available with file.

**Recommendation:** Property owner did not provide relevant records for use of property. I recommend denial of Covenant of 7.07 acres per O.C.G.A 48-5-7.4(b)(2).

**Reviewer** Nancy Edgeman

Motion to accept recommendation to deny Covenant:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

### **IV: RETURNS**

a. Map & Parcel: 78-57-B  
 Owner Name: Paul, Lee & Laura  
 Tax Year: 2016 Return

**Owner's Contention:** Owner returned property with a stated fair market value of \$15,000.

**Determination:** This property currently has a TFMV of \$23,562. A comp study indicates that this land is valued in line with the six properties in the comp study at \$6,120 per acre. The comp values range from \$5,472 to \$6,480.

**Recommendations:** I recommend no changes to this parcel for tax year 2016.

**Reviewer:** Randy Espy

Motion to accept Recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**V: INVOICES**

a. Schneider (qpublic hosting) Inv. #167733 amt. \$625.00

b. GSI Inv # 10983 – Inv date 5/2/2016 – Amt \$80.00

The Board reviewed approved and signed

Mr. Wilson made the motion to start working appeals as they come in, Seconded by Mr. Bohanon,  
All that were present voted in favor.

Mr. Barrett reminded the Board he will be taking off a few days with his wife.

**Meeting Adjourned at 10:00AM**

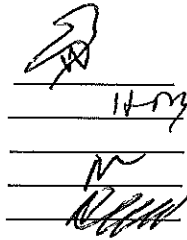
**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

The block contains four handwritten signatures, each written over a horizontal line. The signatures are: 1. William M. Barker (Chairman), 2. Hugh T. Bohanon Sr., 3. Gwyn W. Crabtree, and 4. Doug L. Wilson. The signatures are written in dark ink and are somewhat stylized.

**Chattooga County**

**Board of Tax Assessors**

**Meeting of May 25, 2016**