

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 28, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Absent (Continuing Education) Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman - Present
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Meeting called to order @ 9:06 a.m.

Appointments: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 21, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly activity Summary

2. Additional State Tax

3. Employee meeting concerning Tags

Motion was made by Mr. Wilson for all property tags (around 480) to be completed by December 31, 2016, Seconded by Mr. Richter, All that were present voted in favor.

4. WINGAP

See comments under WINGAP discussion

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: 115
Pending appeals: 1
 Closed: 114 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 ITEMS**a. WINGAP discussion**

Nancy Edgeman was instructed to contact Tracy Thomas and set up training for November 14 – 18, 2016. Mr. Wilson stated we need to have equipment in place before the end of October. Mrs. Edgeman stated she will get quotes for the equipment and installation.
BOA acknowledged receiving emails

VII: APPEALS**a. Owner: Dewayne Copeland**

Vehicle: 1987 Buick Regal Grand National 1G4GJ1177HP441880
Tax Year: 2016

Owner's Contention: Value to high increased from \$2,350 in 2015 to \$9,800 in 2016

Owner's Value Assertion: \$5,500

Determination:

1. The mileage at date of inspection was 95,162.
2. The vehicle is in excellent condition (See photos in file)
3. The State value is \$9,800.
4. The NADA shows High retail as \$43,100, Average retail as \$26,200, Low retail as \$12,800, and original MSRP as \$15,136.
6. Kelley Blue Book does not provide information prior to 1992.
7. I printed several sales from the internet and sales range from \$14,000 to \$38,995. (See photos in file)

Recommendations: I recommend using the state value of \$9,800.00 per O.C.G.A 48-5C- 1(a)(1)(A).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. MISC MOBILE HOME ITEMS

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

Tax Payer: EVERETT, JAMES BRUCE

Years: 2009 through 2016

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

Determination:

1. Value in contention:

- | | |
|-------------------|-------------------|
| a. 2016 \$ 13,666 | e. 2012 \$ 15,329 |
| b. 2015 \$ 13,666 | f. 2011 \$ 15,883 |

c. 2014 \$ 13,666 g. 2010 \$ 15,883
 d. 2013 \$ 14,774 h. 2009 \$ 16,992

2. The home in question:
 - a. 1999 14x66 Showcase by Redman Homes
 - b. Graded as a class 7 (high quality for a SW home) depreciated to 48%.
 - c. OPTs listed to this home: singlewide roof and roofing
3. The tax account is delinquent to 2009.
 - a. Home first appears on the county tax rolls in 2008 in the name of Joan N Berry.
 - b. Home was acquired by Mr. Everett in 2008.
 - c. Bills for 2009 through 2016 have all been in Mr. Everett's name.
5. Satellite imagery indicates this home was on this parcel through 2014 and possibly for 2015; indicating that bills through 2015 might be valid.
6. 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 2009 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/22/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. property: T09--2 **Acc Bldg #17 A MANUFACTURED HOME**
Tax Payer: REYNOSOVASQUEZ, HECTOR
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: \$ 3,176
2. The home in question:
 - a. 1968 12x47 manufactured home by Gregory Manufacturing
 - b. Graded as a class 8 (higher quality for a SW home) fully depreciated to 35% .
 - c. OPTs listed to this home:
 - 1 bay window
 - 6x35 concrete sidewalk
 - 1x3 metal awning
3. The tax account is delinquent to 2013.
 - a. From 1996 to 2000 home was in the name of Ronald Smith.
 - b. From 2001 to 2003 home was in the name of Florecio T Torres.
 - c. From 2004 to 2007 home was in the name of Juarez Mosqueda Martin
 - d. Home was acquired by Mr. Vasquez in 2007 and first appears in this name on the tax rolls for 2008.
5. Satellite imagery indicates this home was on this parcel through 2014 and possibly for 2015; indicating that bills through 2015 might be valid..
6. 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 09/22/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:**Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****c. Property: T09--2 Acc Bldg #27 A MANUFACTURED HOME****Tax Payer: GONZALEZ, DOUGLAS E****Years: 2012 through 2016****Contention:** TAXABILITY – Home is no longer on the property; it can no longer be located or identified.**Determination:**

1. Value in contention: \$ 2,074
2. The home in question:
 - a. 1967 12x60 Frontier by Commodore Homes
 - b. Graded as a class 10 (lower quality for a SW home) fully depreciated to 35% .
 - c. No OPTs listed to this home
3. The tax account is delinquent to 2012.
 - a. From 1992 to 2000 home was in the name of Jerry Sweatman.
 - b. From 2001 to 2006 home was in the name of Ella J Sweatman.
 - c. From 2006 to 2008 home was in the name of Lester Loyd Griffitt
 - d. Home was acquired by Mr. Gonzalez in 2008 and first appears in this name on the tax rolls for 2009.
5. Satellite imagery indicates this home was on this parcel through 2014 and possibly for 2015; indicating that bills through 2015 might be valid..
6. 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 2012 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/22/2016.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****d. Property: T09--2 Acc Bldg #15 A MANUFACTURED HOME****Tax Payer: MOSQUEDA, SALUSTINO****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: \$ 1,659
2. The home in question:
 - a. 1978 12x48 Kirkwood by Redman Homes
 - b. Graded as a class 10 (lower quality for a SW home) fully depreciated to 35% .
 - c. No OPTs listed to this home
3. The tax account is delinquent to 2013.
 - a. Though account lists manufacturer's ID number, DDS does not list this home.
 - b. First appears in the county's records for the 2001 tax year in the name of Ricky Sims.

- c. For 2003, home is transferred into the Mosqueda name.
- 5. Satellite imagery indicates this home was on this parcel through 2015; indicating that bills for tax years 2013 through 2015 might be valid..
- 6. 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 09/22/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Property: T09--2 Acc Bldg #16 A MANUFACTURED HOME
Tax Payer: AUBIE INVESTMENTS
Years: 2012 through 2016

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

Determination:

- 1. Value in contention:
 - a. 2016 \$ 11,648
 - b. 2015 \$ 11,648
 - c. 2014 \$ 11,648
 - d. 2013 \$ 12,979
 - e. 2012 \$ 13,645
- 2. The home in question:
 - a. 1998 16x80 Waycross by Waycross Homes
 - b. Graded as a class 8 (higher quality for a SW home) fully depreciated to 35% .
 - c. No OPTs listed to this home
- 3. The tax account is delinquent to 2012.
- 4. The home acquired by Aubie Investments in 2008,
- 5. Satellite imagery indicates this home was on this parcel through 2013; it does not appear in a 2014 satellite image.
- 6. 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 2012 through 2016.
- 2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/22/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Property: T09--2 Acc Bldg #13 A MANUFACTURED HOME
Tax Payer: PEREZ BAYON GOMEZ
Years: 2009 through 2016

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

Determination:

1. Value in contention: \$ 1,839
2. The home in question:
 - a. 1972 12x47 Flamingo by Redman Homes
 - b. Graded as a class 10 (lower quality for a SW home) fully depreciated to 16% .
 - c. OPTs listed to this home:
 - Bay window
 - 4x4 landing
3. The tax account is delinquent to 2009.
4. The home acquired by Ronald Willis Smith in 1994. Title on record remains in this name,
 - a. No mobile home tax account exists in that name back to 1991.
 - b. Home first appears on record in the name of Perez in 2008.
5. Satellite imagery indicates this home was on this parcel through 2010; it does not appear in a 2011 satellite image.
6. 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 2009 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/21/2016.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion:** Mr. Wilson**Second:** Mr. Richter**Vote:** All that were present voted in favor

g. Property: T09--2 **Acc Bldg #28 A MANUFACTURED HOME**
Tax Payer: REYNOSOVASQUEZ, HECTOR
Years: 2014 through 2016

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

Determination:

1. Value in contention: \$ 4,680
2. The home in question:
 - a. 1985 14x66 Willow Creek manufactured home
 - b. Graded as a class 9 (standard quality for a SW home) fully depreciated to 16% .
 - c. OPTs listed to this home:
 - Central heat / air system
 - 6x6 landing
3. The tax account is delinquent to 2014.
4. The home was acquired by Mr. Vasquez in 2005.
5. Satellite imagery indicates this home was on this parcel through 2013; it does not appear in a 2014 satellite image.
6. 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 2014 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/21/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:**Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****h. Property: T09--2 Acc Bldg #4 A MANUFACTURED HOME****Tax Payer: SERRANO, DANIEL****Years: 2014 through 2016****Contention:** TAXABILITY – Home is no longer on the property; it can no longer be located or identified.**Determination:**

1. Value in contention: \$ 2,900
2. The home in question:
 - a. 1978 12x52 Cavalier by Cavalier Homes
 - b. Graded as a class 8 (higher quality for a SW home) fully depreciated to 16% .
 - c. OPTs listed to this home: a 15x30 lean-to style carport
3. The tax account is delinquent to 2014.
4. The first listing of this home was in the name of Serrano for the 2004 tax year.
6. Satellite imagery indicates this home was on this parcel through 2011; it does not appear in a 2012 satellite image.
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 2014 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/21/2016.

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that were present voted in favor****i. Property: T09--2 Acc Bldg #21 A MANUFACTURED HOME****Tax Payer: HAMILTON STATE BANK****Years: 2010 through 2016****Contention:** TAXABILITY – Home is no longer on the property; it can no longer be located or identified.**Determination:**

1. Value in contention: \$ 2,995
2. The home in question:
 - a. 1973 12x60 Park Home by Bendix
 - b. Graded as a class 8 (higher 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.
4. Home was acquired by Richard Rape and Ame Greene in 2003. Title remains in these names
5. For 2006 account was transferred from the title holders to Lester Griffitt
 - a. Hamilton State Bank acquired real estate 12/11/2013 via DB 623 PG 159.
 - b. Home had back bills in the name of a previous land owner – transferred to Hamilton State Bank per Board policy on MH account names.
 - c. For tax years 2006 to 2015 this home was listed in the name of Lester Griffitt: this was adjusted by a 2015 BoA decision to remove this and other homes from his name.

6. Satellite imagery indicates this home was on this parcel through 2015. This would indicate that the outstanding bills through 2015 are valid/
7. 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 2010 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/21/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

j. Property: T09--2 **Acc Bldg #8 A MANUFACTURED HOME**
Tax Payer: TORREZ, JUBNEL
Years: 2012 through 2016

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

Determination:

1. Value in contention: \$ 3,058
2. The home in question:
 - a. 1973 12x57 Briarwood Custom by Vintage Homes
 - b. Graded as a class 8 (higher quality for a SW home) fully depreciated to 16% .
 - c. OPTs listed to this home:
 - A 4x5 landing.
 - A bay window
3. The tax account is delinquent to 2012.
 - a. This account first appears in the tax records in the name of Thomas & Tammy Holmes. The existing title remains in the name of Holmes.
 - b. From 1992 to 2000, the home was listed to the Holmes on map 64 parcel 111A
 - c. In 2001 home acquired by G&H Properties LLC and moved to its current location.
 - d. In 2002 home the home transferred to Amanda Siffles
 - e. In 2004 the home was transferred into the Torrez name.
4. Field inspection of 09/16/2016 verifies that home is no longer on this property.
5. Satellite imagery last indicates the home being on this parcel during tax year 2013, which would indicate that the 2012 and 2013 bills are valid. The 2015 image seems to indicate the home had been removed by that time.

Recommendations:

1. Set value of home to -0- for the tax years 2012 through 2016.
2. Home was deleted from county tax records in FUTURE YEAR XXXXs on 09/19/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

k. Property: T09--2-C **Acc Bldg #3 A MANUFACTURED HOME**
Tax Payer: EVERETT, JAMES BRUCE
Years: 2009 through 2016

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

Determination:

1. Value in contention:

a. 2016	\$ 17,237	e. 2012	\$ 19,426
b. 2015	\$ 17,237	f. 2011	\$ 20,155
c. 2014	\$ 17,237	g. 2010	\$ 20,155
d. 2013	\$ 18,696	h. 2009	\$ 21,614
2. The home in question:
 - a. 1998 16x76 Advantage by Redman Homes
 - b. Graded as a class 7 (high quality for a SW home) depreciated to 46%.
 - c. OPTs listed to this home:
 - House-style roof and roofing
 - 2 4x4 landings
3. The tax account is delinquent to 2009.
 - a. Per DDS title report, Mr. Everett acquired the home in 2008.
 - b. Per satellite imagery, it appears that the Home remained on the parcel through 2013.
 - This would indicate that the 2009 through 2013 bills are valid
 - The 2008 title lists Mr. Everett with a Taylorsville, GA address, which could be in either Bartow or Polk counties
 - There is no property on the current Chattooga digest in Mr. Everett'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 2009 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. Richter

Vote: All that were present voted in favor

IX: EXEMPTIONS

a. Property Owner: James F Johnson

Map & Parcel: S40-113

Tax Year: 2016

Contention: Filing for Veterans Exemption

Determination:

1. Letter was received from Mr. Johnson on September 26, 2016 from the Department of Veterans Affairs.
2. The letter indicates as of March 19, 2014 Mr. Johnsons overall or combined rating is 100%.

Recommendation: Approve Exemption for the 2017 tax year.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

X: INVOICES

a. White's Alignment and Tire Work order # W-345887 date 9/27/2016 Amount \$99.75
BOA reviewed, approved, and signed

Motion was made by Mr. Wilson for Wanda Brown to participate in all aspects of the Mobile home digest process, Seconded by Mr. Richter, All that were present voted in favor.

Mr. Wilson stated he will not be present during next meeting.

Meeting Adjourned at 9:56 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