

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of July 20, 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 – Absent</b> <b>Leonard Barrett – Absent</b> <b>Nancy Edgeman - Present</b>
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Meeting called to order @ 9:01 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 13, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA acknowledged receiving

**b. Emails:**

1. Updated Sales for 2014
2. BOE Certifications
3. Letter to Commissioner  
BOA approved letter to Commissioner
4. Chief Appraiser News Paper Ad  
BOA approved Chief Appraiser Ad
5. 2016 Vacant Large acre sales ratio
6. Forest Land Assistance Grants
7. Budget Expenditures June 30, 2016
8. 2016 MILLAGE RATE/ROLLBACK Computation form
9. 5 year history levy 2016
10. 2016 Mill Rate rollback Computation form

BOA acknowledged receiving emails

**c. Mail:**

1. Georgia Property Tax News  
BOA acknowledged receiving Mail

**Requesting to Board**

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

BOA acknowledged that email was received

**a. Total 2016 Certified to the Board of Equalization – 26**  
**Cases Settled – 1**

Hearings Scheduled – 0  
Pending cases – 25

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 4 hearing scheduled at this time.

IV. Time Line: Leonard Barrett to discuss updates with the Board.

#### NEW BUSINESS:

##### V. Appeals:

2016 Appeals taken: 113  
Total appeals reviewed Board: 113  
Pending appeals: 0  
Closed: 63 Includes Motor Vehicle Appeals  
Appeal count through 7/18/2016

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

Requesting the Board acknowledge

#### VI: MISC ITEMS

a. SUBJECT: Digest Updates  
Tax Year: 2016

##### Chairman Signature:

Please see attached updated conservation use forms that require the chairman's signature.

##### Accomplishments:

1. There are currently no outstanding appeals for 2016 or a prior year for the Board of Assessor's to review.
2. All appeals were disposed of as of the Board of Assessor's meeting on July 13, 2016.
  - a. This accomplishment offers the most complete and accurate values in the data files submitted to the Tax Commissioner for preparation of the 2016 digest.
  - b. The 2016 completed appraisal files were adopted during the meeting of July 13, 2016 containing the Board of Assessor's action and were transferred to Governmental Systems and the Tax Commissioner on July 15, 2016 for digest preparation.

##### Goals:

1. With the data files submitted to the Tax Commissioner by the July 15<sup>th</sup> deadline, the Assessors office will now continue as follows unless otherwise instructed by the Board of Assessors:
  - a. Prepare a hard copy file and a PDF following the digest trail with key information and Board minutes with decisions pertaining to the Board's approval of the 2016 appraisal file.
  - b. Include correspondence with GSI and the Tax Commissioner, Kathy Brown
  - a. Include confirmations of sending data files and receiving data files

Current correspondence:

On July 14, 2016, Roger Jones, Appraiser III; transferred the 2016 data files to Governmental Systems server via ftp and informed the systems analyst that these files are meant to be the files from which our 2016 consolidations and digest are to be generated. (This email with all the detailed information was forwarded to the Board on July 15, 2016)

**Recommendation:**

1. Requesting the Board of Assessor's acknowledgement and give further instructions in participating in the digest preparation.

**Reviewer:** Wanda A. Brown

BOA acknowledged

b. Digest Form – Needs Mr. Barker, Chairman's signature

Mr. Barker, Chairman signed

c. COPIER PROPOSAL FROM RJ YOUNG AND NOVA COPY

In October 2016 our contract will end with RJ Young. Listed below are options to renew with RJ Young or to change to NovaCopy.

**CURRENT SITUATION RJ YOUNG**

**RICOH MP C2551**

MONTHLY B/W COPY COUNT: 3,000

MONTHLY COLOR COUNT: 1,500

**RICOH MP 161SPF**

B/W COPY COUNT: 400

OVERAGE

B/W \$.01

COLOR: \$.089

**MONTHLY SPENDING: \$331.06 (paying now)**

**NEW COPIER OPTION 1**

RICOH MP C2503

25 PAGE PER MINUTE B/W AND COLOR MFP

\*\*NETWORK COPY/PRINT/SCAN

SCAN TO EMAIL FILE

100 SHEET AUTOMATIC REVERSING DOCUMENT FEEDER

2 DRAWERS, 1,100 SHEET PAPER SUPPLY

100 SHEET BY- PASS

TOUCH SCREEN DISPLAY

DOCUMENT SERVER FOR FREQUENTLY USED DOCUMENTS

**\*48 MONTH LEASE \$270**

**NEW COPIER OPTION 2**

RICOH MP 4503

45 PAGE PER MINUTE B/W AND COLOR MFP

\*\*NETWORK COPY/PRINT/SCAN/FAX

SMART OPERATIONS PANEL

SCAN TO EMAIL FILE

220 SHEET AUTOMATIC REVERSING DOCUMENT FEEDER

2 DRAWERS, 1,100 SHEET PAPER SUPPLY

POST SCRIPT

100 SHEET BY- PASS

TOUCH SCREEN DISPLAY  
DOCUMENT SERVER FOR FREQUENTLY USED DOCUMENTS

**\*48 MONTH LEASE \$309.19**

SERVICE INCLUDES ALL PARTS, LABOR, AND TONER  
3,500 MONTH B/W COPIES AND PRINTS INCLUDED  
ALL B/W COPIES AND PRINTS OVER 3,500 CHARGED AT \$.0077  
INCLUDES COLOR COPIES AND PRINTS  
ALL COLOR COPIES AND PRINTS OVER 1,000 CHARGED AT \$.0484

**NOVA COPY (ONLY GAVE 1 OPTION)**

**IR 1435IF 120V**

CASSETTE MODULE – AC1 U  
120 VOLT 15 AMP POWER CONDITIONING, AC, ETHERNET AND PHONE  
BIZHUB C454 (BUNDLED W/ PS & PCL, DUAL SCAN ADF, DUPLEX UNIT, 250 GB  
HD)  
COPY DESK  
FAX KIT (FOR DUAL LINE USE 2)  
120 VOLT 15 AMP SURGE PROTECTOR FOR MAIN UNIT  
FS-534 + SD-511 KIT

SERVICE INCLUDES SUPPLIES, PARTS, LABOR, AND TONER  
3,500 MONTH B/W COPIES AND PRINTS INCLUDED  
B/W COPIES AND PRINTS OVER 3,500 CHARGED AT \$.0077  
INCLUDES COLOR COPIES AND PRINTS  
ALL COLOR COPIES AND PRINTS OVER 1,000 CHARGED AT \$.0484

**\*48 MONTH LEASE \$321.04**

**RECOMMENDATION:** Option 2 will give us more paper capacity, faster copying and Fax capabilities. This will be \$21.87 less than we are paying now. This is a 48 month lease @ \$309.19. According to RJ Young we can renew now instead of waiting until October 2016. I recommend Option 2 and renewing our contract with RJ Young now instead of October. Renewing the contract now will save the office \$65.61.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

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

**VII: MOBILE HOMES**

a. Property: 48--72 ACC bldg 3 12x66 DORADO MANUFACTURED HOME  
Tax Payer: KELLAR, BOBBIE EDWARD  
Year: 2016

**Contention:** HOME DESTROYED

**Determination:**

1. VALUES IN QUESTION: \$ 4,298
2. Home of record
  - a. 1974 12x66 DORADO by Tidwell Homes
  - a. OPTS consist of a 6x6 landing with rail.

- Floor value of home = \$ 4,277
- Value of OPTs = \$ 21

b. Physical condition was listed at 18% for 2016

3. Home was acquired by the Appellant in 2012. Payment history shows taxes on home paid 2012 through 2015.

4. Home was torn down during in early July of this year

5. 2016 bill is delinquent.

a. Bill is valid as Home was not torn down until after 6 months into the tax year.

b. Bill may be considered uncollectible, as there is no home to foreclose on.

o On the 2016 real property digest, the Appellant is listed as being part owner to a residential property location on Curran Street (S16—79)

o OCGA §48-3-4 may give the Tax Commissioner authority to foreclose on a portion of this property to settle this tax lien.

**Recommendation:** It is recommended that the value of this home be set to -0- for the 2016 tax year.

**Reviewer:** Roger F Jones

**Date:** 07/15/2016

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

b. Property: 9--32 ACC bldg 3 12x52 1975 Mobile Home of Unknown Make/Model

Tax Payer: Lloyd, Eunice Sentell

Years: 2016

**Contention:** HOME REMOVED FROM PROPERTY PRIOR TO 01/01/2016

**Determination:**

1. VALUE IN QUESTION: \$ 2,340

2. Home of record

a. 12x52 mobile home – Manufacturer and Model of home are unknown

b. Year built is unknown – estimated at 1975

c. OPTS consist of a 6x8 deck.

- Floor value of home = \$ 2,196

- Value of OPTs = \$ 144

d. Physical condition was listed at 16% for 2016 (fully depreciated)

3. Field Inspection of 05/26/2016 confirmed home is no longer on property.

a. Home appears on 2014 satellite image.

b. Home does NOT appear on 2015 satellite image.

4. Home reported moved out of county.

a. Home is evident on 2007 satellite image.

b. Home is NOT evident on 2009 satellite imagery and following.

**Recommendation:** As the home cannot be located or identified as being in Chattooga County on or after 01/01/2016 is recommended that the FMV of this home be set a -0- for tax year 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:** 48—51-L20 ACC bldg 2 30x48 CLAYTON MANUFACTURED HOME  
**Tax Payer:** DAGGETT TERRY J & HELEN M  
**Years:** 2009 - 2016

**Contention:** HOME IS NOT LOCATABLE OR IDENTIFIABLE

**Determination:**

1. VALUES IN QUESTION:

- |                     |                     |
|---------------------|---------------------|
| a. 2016 - \$ 19,459 | e. 2012 - \$ 21,706 |
| b. 2015 - \$ 19,459 | f. 2011 - \$ 22,454 |
| c. 2014 - \$ 19,459 | g. 2010 - \$ 22,454 |
| d. 2013 - \$ 20,957 | h. 2009 - \$ 28,070 |

2. Home of record

- a. 2002 30x48 CLAYTON
- b. OPTS include house-style roof, house-style siding, central AC, and a fireplace.
  - Floor value of home = \$ 16,099
  - Value of OPTs = \$ 3,360.
- c. Physical condition was listed at 43% for 2016

3. Home was acquired by the Appellants in 2002 and located on the SUBJECT parcel.

- a. Payment history shows taxes on home paid 2003 through 2008.
- b. Per title chain, home was repossessed by Cohutta Homes Inc in 2008.
- c. Home was acquired by Walter Earnest & Linda Fix Thompson in 2014, at which time the Thompsons filed a Certificate of Permanent Location.
- d. The title work indicates the Thompson title was filed Union County.

4. Indications from satellite imagery.

- a. Home is evident on 2007 satellite image.
- b. Home is NOT evident on 2009 satellite imagery and following.

5. Field Inspection of 07/14/2016 found indications of mobile home power and water hookups. It appears that when Cohutta Homes Inc repossessed the home in 2008, it was moved from this site. It is assumed that it was moved out of the County.

**Recommendation:** As the home cannot be located or identified as being in Chattooga County from 2009 to present, it is recommended that the FMV of this home be set a -0- for delinquent years 2009 to 2016.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**d. Property:** 68--129 ACC bldg 1 – a manufactured home  
**Tax Payer:** MOSLEY MELVIN

Year: 2014 - 2016

**Contention:** FAIR MARKET VALUE

**Determination:**

1. VALUES IN QUESTION: \$ 10,787
2. APPELLANT REPORTS HOME AS "UNLIVABLE".
3. Home of record
  - a. 1992 24x48 PLANTATION by Homestead Homes Inc
  - b. Home is graded as a class 8 which classifies it as a "standard" quality home
  - c. OPTS consist of a fireplace and house-style roof & roofing and house-style siding.
    - Floor value of home = \$ 8,387
    - Value of OPTs = \$ 2,400
  - d. Physical condition was listed at 28% for years 2014 through 2016
4. Home was acquired by the Appellant in 2010. Payment history shows taxes on home paid 2005 through 2014. Bills for 2015 & 2016 are delinquent
5. Field inspection of 07/18/2016 determined:
  - a. Exterior of home shows deferred maintenance but appears structurally sound. Deterioration at base of siding is typical for a 20 year old Manufactured Home. It is not detrimental to the living condition of the home.
    - The access hatch to the water heater has been removed, and water heater may need to be replaced.
    - b. Interior ceiling and walls appear in good shape; no damage or water marks.
      - Will need carpet replaced
      - Will need oven / stove replaced.
6. NADA appraises a 1992 Plantation by Homestead Homes Inc 24x48 with house-style roofing / siding:
  - a. at \$ 11,900 in average condition
  - b. at \$ 9,500 in fair condition
  - c. at \$ 10,787 the county's value falls within that range.

**Recommendation:** It is recommended that the value of this home be set to \$ 7,012 for the tax years of 2014 to 2016 tax. This value allows for replacement of repair of carpet / range oven / water heater at an approximate value of \$ 3,775.

- a. carpet at approx \$ 3,000
  - b. oven at approx \$ 500
  - c. water heater at \$ 275
- (Values derived from internet)

**Reviewer:** Roger F Jones

Motion to set value at \$5,800.00;

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 9--30 ACC bldg 1 – a manufactured home  
 Tax Payer: COOPER, KENNETH R & SHARI

Year: 2016

**Contention:** MOBILE HOME DELETED FROM DIGEST IN ERROR

**Determination:**

1. VALUE IN QUESTION: \$ 3,266
2. On July 7<sup>th</sup> of this year, Mr. Kenneth R Cooper visited the Office and asked why he had not received his 2016 mobile home bill.
  - a. Home first placed on record in 2013. 2013, 2014, & 2015 bills paid and decals issued.
  - b. Home was identified as 9--33--001
3. For tax year 2016, parcel 9--33 and 9--30 were combined. It appears that when the parcels were combined, the manufactured home was deleted from the record.
4. The property was visited on 07/14/2016 and 2015 data verified. Home is now identified as 9--30--004.

**Recommendation:** NOD home for 2016 at a value of \$ 3,266. This is the original appraisal of \$2,930 plus \$ 336 for a 20x8 deck/landing added for 2016.

**Reviewer:** Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

Commissioner Winters joined the meeting at 9:10am to discuss an issue with the Digest numbers.

Motion was made by Mr. Richter at 9:10am to enter into Executive Session per O.C.G.A. 50-14-2(2), Seconded by Mr. Bohanon, All that were present voted in favor.

Motion was made by Mr. Bohanon at 9:17am to exit Executive Session, Seconded by Mr. Richter, All that were present voted in favor.

The Board discussed the digest numbers with Roger Jones and Wanda Brown. The Board instructed them to re-check all the numbers on the forms. It was determined that the net digest number had been entered incorrectly on the 5 years history form. The numbers were corrected and Mr. Bohanon stated he will hand deliver the corrected form to the County Commissioner's office.

Meeting Adjourned at 10:19am

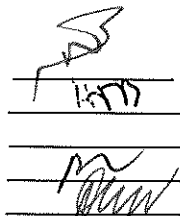
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



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