

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 3, 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 @ 9:02 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 27, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

a. Checks

BOA acknowledged receiving

b. Emails:

- 1. Chattooga County Digest**
- 2. Resumes Ledford & Bierkamp**
- 3. Digest Submission electronically**
- 4. Aerial Photography Deal**
- 5. Non Filing Assessment value**
- 6. Digest question for other counties**

The Board requested an update on the Superior Court Case 57-21 for the next meeting.

BOA acknowledged receiving emails

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

Requesting BOA acknowledge that email was received

a. Total 2016 Certified to the Board of Equalization – 29

Cases Settled – 5

Hearings Scheduled – 13

Pending cases – 24

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

BOA acknowledged there are 13 hearing scheduled at this time.

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

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 113

Total appeals reviewed Board: 113

Pending appeals: 0

Closed: 77 Includes Motor Vehicle Appeals

Appeal count through 7/25/2016

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

BOA acknowledged

VI: MISC ITEMS

a. Subject: Data Entry/Millrates

Tax Year: 2016 Digest

Contention: Entering the mill rate into GSI to calculate the taxes due

Determination:

- In prior years after the mill rate was advertised, Roger entered the mill rates into the GSI system under the Tax Commissioner's part of the data base.
- The indication is that this was a part of the Assessor's office function along with the digest preparation.
- The Tax Commissioner no longer has an actual active account with GSI.
- Whether the mill rates are entered into GSI which is the Assessor's office data base does not affect the digest or anything that has to do with the Tax Commissioner's records, her data base or billing.
 - It is not practical and may not be legal to enter data into a part of GSI's database that is inactive.
 - Entering the mill rates in this manner in the past was intended to assist the Tax Commissioner in comparing tax bills from her billing company and the GSI system to possibly identify problems which is no longer necessary.
- There is however access to enter the mill rates into the Tax Assessor's record in the GSI database and again does not affect the Tax Commissioner's function whatsoever and is legal with the Assessor's having an active account with GSI.
- This data is a critical part of knowledge needed for the Assessor's office function.
 - Although sensible to enter mill rates into Assessor records during the digest preparation time period, this has nothing to do with the digest.
 - GSI does not have a menu function for exporting district data which includes mill rates disbursement and this cannot be exported with the data file from GSI to Thompson/Reuter

Recommendation:

- Allow the mill rates to be entered into the Tax Assessor records of GSI and not the Tax Commissioner's inactive account.
- Since this data entry is a separate function from the digest this should be designated to someone not responsible for the digest data so there is no question that it is a separate

function.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that present voted in favor

b. Subject: 2016 Digest

Request: Chairman Signature on the appeal statistics form and new notice of assessment form which now includes the date appraisal files were transferred to the Tax commissioner.

Reviewer: Wanda Brown

Mr. Barker, Chairman signed

VII: MOBILE HOMES

a. Property: 59--59-A ACC bldg #3 a manufactured home

Tax Payer: BANKS, GREG & LORETTA

Year: 2009 - 2016

Contention: MARKET VALUE

Determination:

1. Value in contention:

a. 2016	\$ 829	2012	\$ 829
b. 2015	\$ 829	2011	\$ 829
c. 2014	\$ 829	2010	\$ 829
d. 2013	\$ 829	2009	\$ 829
2. Home of record
 - a. 1980 12x24 manufactured home of Unknown make/model
 - b. Listed as a Class 10 depreciated to 16% physical condition (fully depreciated)
 - c. NO OPTs are listed to this home.
3. Appellant reports: This home was torn down and removed from the parcel approximately 2012.
4. Field visit of 07/27/2016 determined:
 - a. There is NO 12x24 manufactured home in evidence on this property.
 - b. The tenants of the house located on this property state they do not remember a 12x24 mobile home on this property.
5. Satellite imagery does not indicate a 12x24 manufactured home on this parcel.
6. A structure which could be mistaken for a single-wide home on this parcel was confirmed on 07/27/2016 to be a shed with a lean-to.

Recommendation:

1. Set the value of the home listed on these delinquent bills to -0- for 2009 to 2016.
2. This home was deleted from the county's tax records in Future Year XXXX on 07/27/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 59--59-A ACC bldg #2 a manufactured home
Tax Payer: BANKS, GREGG & LORETTA
Year: 2009 - 2016

Contention: MARKET VALUE

Determination:

1. Value in contention:

a. 2016	\$ 11,925	e. 2012	\$ 13,039
b. 2015	\$ 11,925	f. 2011	\$ 13,410
c. 2014	\$ 11,925	g. 2010	\$ 13,410
d. 2013	\$ 12,668	h. 2009	\$ 14,153
2. Home of record
 - a. 1990 28x51 manufactured home of Unknown make/model
 - b. Listed as a Class 8 depreciated to 26% physical condition
 - c. OPTs listed to this home are:
 - o House-style roof and roofing
 - o House-style siding
 - o 20x8 Open Porch
 - o 8x8 Landing
3. Appellant reports: This home is a duplication of the 12x51 MarRo with the 16x51 one-story addition.
4. Field visit of 07/22/2016 determined:
 - a. The manufactured home in evidence on this property is the 12x51 listed above.
 - b. The dimensions of this home (28x51) match the overall dimensions of the MaRo with it's 1-story addition (12+16)x51
 - c. Both structures list a 20x8 open porch.
5. Satellite imagery does not indicate a double-wide manufactured home on this parcel.
 - a. The house is evident
 - b. The 12x51 with the 16x51 addition is evident
 - c. A structure which could be mistaken for a single-wide home on this parcel was confirmed on 07/27/2016 to be a shed with a lean-to.

Recommendation:

1. Set the value of the home listed on these delinquent bills to -0- for 2016.
2. This home was deleted from the county's tax records in Future Year XXXX on 07/27/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: 59--59-A ACC bldg #1 a manufactured home
Tax Payer: TIDMORE, LORETTA
Year: 2009 - 2016

Contention: MARKET VALUE

Determination:

1. Value in contention:

a. 2016	\$ 2,995	e. 2012	\$ 2,995
b. 2015	\$ 2,995	f. 2011	\$ 2,995
c. 2014	\$ 2,995	g. 2010	\$ 2,995
d. 2013	\$ 2,995	h. 2009	\$ 2,995

2. Home of record
 - a. 1966 12x60 mobile home by Maro-Industries Inc
 - b. Listed as a Class 8 depreciated to 16% physical condition (fully depreciation)
 - c. There are NO OPTs listed to this home
3. Appellant reports:
 - a. "Home was torn down to the frame and re-built, adding an additional 12 feet (approx).
 - b. Appellant put \$ 15,000 in tear down and additions, approximately 17 years ago.
 - c. Appellant further requests that home be classed as Real Property and not as a mobile home with additions.
4. Field visit of 07/22/2016 determined:
 - a. Original mobile home measures 12x51
 - b. One-Story addition measures 16x51
 - c. A single-wide gable roof with metal cover has been added to the structure
 - d. A 20x8 open porch has been added to the structure
 - e. Home is classed as a "slightly better than standard" quality home. In this appraiser's opinion, the home is of lower quality (class 10)
 - f. One-Story addition appears to be about a 60 grade. Physical condition, based on exterior and interior photographs, appears to be 65 to 70%.

Recommendation:

1. Set value of mobile home at \$ 1,763 -- class 10, at full depreciation (16% physical) = \$ 2.88 / [/]
2. Set the value of the One-Story addition at \$ 4,774 -- 60 grade at 65% physical = \$ 5.85 / [/]
Per Office records, the one-story addition appears to have been a part of the home when first added to the digest in 2007.
3. The other OPTS (the porch and the gable roof) will add \$ 351 to the total FMV
4. Final FMV = 1,763 + 4,774 + 351 = **\$ 6,888** this value should be applied to tax years 2009 to 2016.
5. Corrections made in county records in Future Year XXXX on 07/27/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All that were present voted in favor

d. Property: 37--36 ACC bldg #1 a manufactured home

Tax Payer: JARRETT, JASON T & MELISSA

Year: 2015 - 2016

Contention: MARKET VALUE

Determination:

1. Value in contention:
 - a. 2016 \$ 15,971
 - b. 2015 \$ 15,971
2. Home of record
 - a. 1992 16x72 Crimson by Crimson Homes
 - b. Listed as a Class 7 depreciated to 39% physical condition
 - c. OPTs are listed as:
 - o House-style roof
 - o Central Heat/Air System
 - o 7x6 Open Porch

- 5x3 Landing

3. Appellant reports home burned, and then moved out of the county prior to 01/01/2015.
 - a. Per Chris at Chattooga E-911, the fire department was dispatch to this location for a "trailer fire" on 09/02/2010.
 - b. home still appears on the 2011 satellite image
 - c. Home is no longer in evidence on the 2014 digest.

Recommendation:

1. Set the value of this home to -0 – for tax year 2015 & 2016.
2. The home was deleted from the county tax records in Future Year XXXX on 07/27/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All that were present voted in favor

e. Property: 24--48-A ACC bldg #1 a manufactured home

Tax Payer: GILREATH, GARRY L

Year: 2016

Contention: TAXABILTiy

Determination:

1. Value in contention: \$ 2,661
2. Home of record
 - a. 1983 14x66 East Wind by Sun Belt Inc
 - b. Listed as a Class 10 depreciated to 16% physical condition (fully depreciated)
 - c. No OPTs are listed to this Home
3. Appellant reports home torn down during the summer of 2015.
 - a. 2014 Satellite image shows single-wide home at this location.
 - b. 2015 Satellite image shows double-wide home at this location.
 - c. Double wide (28x56 Southern Energy) was already added to the 2016 digest at the time of this review.
 - Southern Energy does not appear on 2016 MH digest; home appears on REAL digest – homesteaded.

Recommendation:

1. Set the value of this home to -0 – for tax year 2016.
2. The home was deleted from the county tax records in Future Year XXXX on 07/29/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Property: 29--22 ACC bldg #1 a manufactured home

Tax Payer: CRIDER, NANCY Ronald / Sadie Croy as Agents

Year: 2016

Contention: TAXABILTiy

Determination:

1. Value in contention: \$ 7,070
2. Home of record
 - a. 1973 24x52 Malibu by Madson Industries
 - b. Listed as a Class 9 depreciated to 16% physical condition (fully depreciated)
 - c. OPTs listed to this Home:
 - House-style roof and roofing
 - House-style siding
 - 16x12 open porch
 - Central heat / air
3. Appellant died February of 2015 (see obituary – included in folder).
 - a. M/M Croy report that home was “torn down” after the Appellant’s death..
 - b. Field inspection of 07/29/2016 confirms the Home is no longer at this location.
 - 2014 Satellite image shows home still on property.
 - 2015 Satellite image shows the home removed from this location.
4. Per the Complaint filed ... the 2015 bill (delinquent) would be a valid bill.
 - a. However, as the home is gone, reported torn down, there is nothing on which the county could foreclose.
 - b. The 2016 bill would be invalid as the home was no longer there.

Recommendation:

1. Set the value of this home to -0 – for tax years 2015 & 2016.
2. The home was deleted from the county tax records in Future Year XXXX on 07/29/2016

Reviewer: Roger F Jones**Motion to accept recommendation:****Motion: Mrs. Crabtree****Second: Mr. Wilson****Vote: All that were present voted in favor****g. Property: 64F--51 ACC bldg #1 a manufactured home****Tax Payer: RICH, FRED Mike Edward as Agent****Year: 2009 through 2016****Contention: TAXABILTIV****Determination:**

1. Values in contention:

a. 2016	1,000	e. 2012	1,000
b. 2015	1,000	f. 2011	1,000
c. 2014	1,000	g. 2010	1,000
d. 2013	1,000	h. 2009	1,000
2. Agent reports manufactured home is not on this parcel.
3. Home of record
 - a. 1978 12x72 American by DMH Company, Inc
 - b. Listed as a Class 10 depreciated to 16% physical condition (fully depreciated)
 - c. No OPTs are listed to this home
4. Field Inspection of 08/01/2016 discovered the remnants of a structure on this parcel.
 - a. A mobile home is shown on this parcel in the 1990 satellite image.
 - b. The resolution of the 2005 & 2006 images is insufficient to confirm/deny a manufactured home on this parcel.
 - c. 2007 image is clear enough to confirm the earlier home was no longer on this parcel.

d. No image of more recent origin clearly indicates a home on this parcel.

Recommendation:

1. Set the value of this home to -0 – for tax years 2009 through 2016.
2. The home was deleted from the county tax records in Future Year XXXX on 08/01/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: INVOICES

a. RJ Young – Date 7/22/2016, Invoice #INV1457873, Amount \$689.11

BOA reviewed, approved, and signed

The Board discussed the Chief Appraiser position applicants and requested interviews set up for Tuesday, August 9th beginning at 9:00 am.

Nancy Edgeman reminded the Board she has Jury duty next week.

Meeting Adjourned at 10:14am

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 August 3, 2016