

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 14, 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 @ 9:00 a.m.

Appointments: Kenny Colson – WINGAP Presentation

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 7, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Field Visits

2. Mobile Home log

Motion was made by Mr. Wilson for Roger Jones to start field work (Reval and Review) when Mobile home appeals are complete, Seconded by Mr. Richter, all that were present voted in favor.

3. Klatt Trust Appeal

4. Work Week Summary

Per Boards instructions, everyone must submit a summary of weekly activities. The Board requested specifics, for example; how many properties were visited and the time frame they were visited vs data entry, how many sales were straight transfer's vs splits.

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.**

BOA acknowledged email was received

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.
Digest is complete

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 114

Total appeals reviewed Board: 114

Pending appeals: 0

Closed: 114 Includes Motor Vehicle Appeals

Appeal count through 9/1/2016

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

Requesting BOA acknowledge

VI: MISC ITEMS

a. Re: Assignment to reval and review.

Determination:

I need to verify my assignment from a motion made on Sept. 7, 2016. I was assigned to do property review and reval year round. I am currently visiting sales made during 2016. I have completed the sales through June. I am currently working on July and August.

Last year our commercial reval and review project began in early October at which point I was just getting caught up on sales visits through late September. As we began our residential review in late October I was able to mix the sales visits in on a weekly basis.

There is also the issue of property tags that need to be visited. As of August 2015 there were 705 tags on the records. 391 of these tags preceded my employment. There are at least 445 property tags remaining on the records right now. This does not include tags assigned since August of 2015. In the past there has been a prioritized list of tags. These tags are usually pulled around the first of December so that they are completed by April and the changes can be applied to the new tax year. The most important of which are the new house and new building tags.

Since the property review and reval is being done for all grades, the data and changes made from these sales and tagged visits can be included in the review information. One way to reduce the total amount of tags on the record would be for all the appraisers involved in the review process to visit properties with tags on them first.

Recommendations: I recommend continuation of sales visits. I recommend visiting tagged properties as part of the current property review.

Reviewer: Randy Espy

Motion to mix sales, reval, & reviews, and the Board will discuss tags within the next two weeks:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. WINGAP discussion

Kenny Colson joined the meeting at 10:10 am to discuss and present WINGAP to the Board of Assessors and Steve Waddell. Mr. Colson stated that WINGAP was designed for small counties and belongs to the counties. Mr. Colson discussed advantages and answered question concerning WINGAP. The Assessors office staff joined the meeting to ask questions and express concerns about WINGAP. Mr. Colson also stated that Tracy Thomas with the Department of Revenue will train onsite if the Assessors office will provide the facilities.

VII: APPEALS

**a. Property: 64--94-L32 UNRETURNED MANUFACTURED HOME.
Tax Payer: HOUSCH, APRIL
Year: 2016**

Determination:

1. On 08/05/2016 it was reported there was manufactured home on 64--94-L32 that was not appearing on the tax rolls.
 - a. Owner of the real property is listed as April F Housch
 - b. Ms Housch acquired the real property 02/21/2005.
2. Satellite imagery confirms the presence of a manufactured home on this parcel back to 2007 clearly, and with high probability to 2006.
3. E-911 lists a manufactured home at this location listed with the names Tim & April Dover.
 - a. a check of the tax record back to 1991 does not show a 14-wide manufactured home ever listed in either Tim, Timothy, or April Dover.
 - b. a check of the tax record back to 1991 does not show a 14-wide manufactured home in the name of April Housch.
 - c. a check of the tax record back to 2006 (when this sub parcel was created) don not show any improvement ever being listed to this account.
4. Field inspection of 09/06/2016 discovered a 14x66 manufactured home.
 - a. No name or model number apparent, but home appears to be a Chandeleur.
 - b. There are no decals or other indications of age. Home appears on satellite images back to 2006, so year built is being estimated at 2005.
 - c. Home appears to be structurally sound, but shows signs of a great deal of deferred maintenance.
 - d. Through kitchen window it appears that stove/oven and refrigerator has been removed.
5. Home has been listed in the name of the land owner, in 10% physical condition, with a low quality poor condition open porch. Value estimate for 2016 = \$ 2,233.

Recommendations:

- a. NOD home for 2016 tax year at a value of \$ 2,233.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**b. Property: P03--6-A A MANUFACTURED HOME.
Tax Payer: RAMIREZ-YRAMIREZ, LEONZO
Year: 2016**

Determination:

1. Value under contention \$ 4,990 (off the 2016 REAL property digest)
2. On 07/29/2016, the title-holder of this home reported that the home had been "torn down 2 years ago".
 - a. Home was placed on the Real Property digest for 2015.

- b. Mr. Ramirez had received a "NO TAX DUE" Mobile Home bill. This is a standard practice of the Tax Commissioner's Office to remind owners of homesteaded homes to acquire a decal.
3. Field inspection of 09/09/2016 confirms only the frame and some rubble remain.
 4. Satellite imagery for 2014 & 2015 indicate the home was still intact at those times.

Recommendations:

1. Set value of home to -0- for the 2016 tax year.
2. The home was deleted from the county's tax rolls in Future Year XXXX on 09/09/2016.
3. The Tax Commissioner's records indicate a billing error for this home for the 2015 tax year.
 - a. Home is included in 2015 real property bill (10308) paid 03/07/2016.
 - b. However, there exists an outstanding 2015 Mobile Home bill (62026) on this same home.
 - c. The value of the home on the Mobile Home bill should be set to -0- for the 2015 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: 32--20 A MANUFACTURED HOME.

Tax Payer: PRICE, MARSHALL

Year: 2016

Contention: NOT ON DIGEST for 2016

Determination:

1. Value under consideration for 2016 is \$ 6,972
2. Field inspection 09/13/2016
 - a. Size confirmed at 16x60
 - b. 10x 6 open porches added
 - c. 6x5 rear landing added
 - d. Bay window added
3. The home displays 2014 & 2015 decals from Murray County, but does NOT display a 2016 decal.
4. Mr. Price acquired the home 11/14/2015 per a DDS title report.
5. According to the Murray County tax office, the home was billed in Murray for 2016, but the bill has not been paid. Per Whitney of the Murray County Assessors Office, the home has been removed from Murray's tax rolls.

Recommendations:

Per the Georgia tax code, this home is taxable in Chattooga, unless the 2016 taxes are paid elsewhere. As the Murray County bill is unpaid, and the home was purchased by Mr. Price in November of 2015, it is recommended that the home be NOD'ed for 2016 at a value of \$ 6,972.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: 32--20 A MANUFACTURED HOME.

Tax Payer: MOORE, JOHN H Marshall Price as Agent

Year: 2016

Contention: HOME HAS BEEN STRIPPED

Determination:

1. Value under consideration for 2016 is \$ 3,012
2. The home in question is a 1973 model Sable Custom by Skyline.
 - a. Home measures 12x56
 - b. Listed as a class 8, fully depreciated to 16% physical
 - c. OPTS consisted of a bay window and a 14x11 deck
3. Field inspection 09/09/2016 confirmed home has been completely stripped.
 - a. Exterior siding and much of insulation removed
 - b. Interior finish has been removed
 - c. Deck in no longer in evidence
4. Home was removed from near the roadside farther up the road, to it present location, it appears sometime in 2013 or early 2014.
5. Scrap visible in 2014 image may indicate when dismantling began.
6. 2016 bill was paid on 02/22/2016.

Recommendations:

1. Set value at home to -0- on the 2016 tax digest.
2. Home put at -0- in FUTURE YEAR XXXX's 09/13/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. INVOICES

- a. Schneider** (qpublic) – Inv #169327 – Amount \$625.00
 - b. Governmental Systems** (GSI) Date 9/8/2016 – Amount \$557.26 for PRC and archive year
 - c. Stamps** – 300 @ \$.47 = \$141.00 (Covenant renewals & continuations)
- BOA reviewed, approved, and signed**

Mr. Wilson suggested Nancy Edgeman get a signature stamp for letters.

Meeting Adjourned at 12:00 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Chattooga County

Board of Tax Assessors

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