

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 19, 2017

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman – Present
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Meeting called to order at 9:03 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 12, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Activity Summary
2. WINGAP payment
3. Local Govt Amended Regulations Effective April 13, 2017
4. Alternative Fuel Vehicle Fees: Effective July 2017

BOA acknowledge receiving emails

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

Total TAVT 2017 Certified to the Board of Equalization – 2

Cases Settled – 2

Hearings Scheduled – 0

Pending cases – 0

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

BOA acknowledged

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

We are processing all Returns, Covenants, and Exemption applications received and once complete the office will begin working towards getting ready for Assessment notices.

BOA acknowledged

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 5

Total appeals reviewed Board: 2

Pending appeals: 3

Closed: 2

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MOBILE HOME APPEALS:

a. Property: 50—68 Acc #2 a manufactured home
Tax Payer: BEARDEN, GREG
Year: 2017

Contention: BILLED FOR WRONG HOME IN 2017

Determination:

1. Value in contest: \$ 2,115
2. Home in question: a 1976 year model Champion mobile home
 - a. For 2017 the home was graded as a class 10 ("fair" quality) fully depreciated to 16% physical condition.
 - b. Size is listed as 12x56
 - c. House-style roofing is only "add-on" listed.
3. Appellant reports that this home was traded in on a 16-wide home in 2016.
4. Field inspection of 04/11/2017 returns the following:
 - a. Per its data plate, the home was manufactured by Indies House, Inc; date of manufacture is listed as 07/31/1990.
 - b. The home measures 16x68, and according to the occupant has 2 bedrooms and 2 full baths. Home is total electric.
 - c. Home has a central ac unit:
 - Estimated at 3 ton (standard for AC units in this temperature zone)
 - Estimated at over 5 years old.
5. The Appellant's 2017 prebill (on the 12-wide Champion) was paid 03/06/2017

Recommendation:

1. It is recommended that an Error and Release authorizing a refund on the 2017 taxes paid be issued.
2. It is recommended that the 12-wide Champion be deleted from the County's tax rolls for the 2018 tax year.
3. It is further recommended that the 1990 16x68 Indies House be NOD'ed for the 2017 year.
 - a. If the Appellant can provide purchase price documentation, then the 2017 value should be (provisionally) set at his purchase price per O.C.G.A. §48-5-2(3).
 - b. If the Appellant cannot provide purchase price documentation, or if the value generated by the WinGAP appraisal system is less than the purchase price, it is recommended that the 2017 tax appraisal be set at \$ 12,813.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 46-19-TR-4 Acc #1 a manufactured home
Tax Payer: DOVER, STEVE & MELANIE
Year: 2015 - 2017

Contention: HOME SHOULD BE LISTED IN THE NAME OF BRIAN E DOVER

Determination:

1. Value is not in contention
2. Home is not in contention
3. Appellant report they do not own this home --- home is owned by their son Brian Dover.
4. Field visit 04/11/2017
 - a. Updated home data
 - b. Spoke to Brian Dover who agreed that he owns the home.
5. There is no documentation as to make, model, or title-holder to this home.

Recommendation:

It is recommended that this account be corrected to the name of Brian Dover for tax years 2015 to 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 50--30 Acc # 5 a manufactured home

Tax Payer: BOWDEN, CHARLES HUGH Richard Lindsay as Agent

Year: 2017

Contention: HOME IS NOT TAXABLE FOR 2017 TAX YEAR

Determination:

1. Value in contention: \$ 15,432
2. Home in question is a 1997 year model Summit by Horton Homes, Inc. Home was listed as a class "8" (standard quality for a double wide) and depreciated to 33% physical condition.
 - a. 27x52
 - b. Add-ons include house-style roofing and siding, and a central heat/air system.
3. Agent reports Mr. Bowden died in March of 2016, with the home being repossessed by dealer in the summer of 2016.
 - a. On 04/12/2017, the Probate court confirmed that Mr. Bowden is now deceased.
 - b. A Field visit on 04/11/2017 confirmed that the home is no longer on the property.
4. This appraiser was unable to locate any documentation or satellite imagery to confirm status to home as of 01/01/2017.

Recommendation:

1. It is recommended that the value of the home be set at – 0 – for tax year 2017.
2. It is further recommended that the home be deleted from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

d. Property: 57--27 Acc # 121 a manufactured home

Tax Payer: LYNCH, CALVIN

Years: 2013 - 2017

Contention: HOME IS NOT TAXABLE FOR THE YEARS INDICATED

Determination:

1. Value in contention: \$ 2,246
2. Home in question: a 1974 year model Redman manufactured home; listed as 12x65
 - a. Home is graded as a class "10" (slightly below standard grade); and is fully depreciated to 16% physical condition.
 - b. There are no "Add-ons" listed to this home.
3. The account is delinquent back to tax year 2013.
4. The Appellant reports that this home was "torn down" in 2013.
 - a. An examination of satellite imagery indicates that the home was still location on this parcel in November of 2014.
 - b. 2015 satellite image indicates home was no longer on the parcel as of its date.
 - c. Field inspection of 04/11/2017 confirms nothing located on lot 82A, 43 Maryland Drive.

Recommendation:

1. Home was removed from parcel either in late 2014 or early 2015, therefore the 2013 and 2014 bills should be considered valid and it is recommended that they be unchanged.
2. As it cannot be verified that home was still located on the parcel as of 01/01/2015, it is recommended that the value of this home be set at – 0 - for tax years 2015 to 2017.
3. It is recommended that the home be deleted from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 57—27 Acc # 104 a manufactured home

Tax Payer: LYNCH, CALVIN

Years: 2013 - 2017

Contention: HOME IS NOT TAXABLE FOR YEARS INDICATED

Determination:

1. Value in contention: \$ 2,788
2. Home in question: a 1973 year model by C&G Homes; listed as a 12x66 of “standard” quality.
 - a. Home has been fully depreciated to 16% physical condition.
 - b. There are no “Add-ons” listed to this home.
3. Account is delinquent to tax year 2013.
4. Appellant reports that home was “torn down” in 2013.
 - a. An examination of satellite imagery indicates that the home was still location on this parcel in November of 2014,
 - b. 2015 satellite image indicates home was no longer on the parcel as of its date.
 - c. Field inspection of 04/11/2017 confirms nothing located on lot 82A, 43 Maryland Drive.

Recommendation:

1. Home was removed from parcel either in late 2014 or early 2015, therefore the 2013 and 2014 bills should be considered valid and it is recommended that they be unchanged.
2. As it cannot be verified that home was still located on the parcel as of 01/01/2015, it is recommended that the value of this home be set at – 0 - for tax years 2015 to 2017.
3. It is recommended that the home be deleted from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Property: 66--16 Acc # 1 A manufactured home

Tax Payer: ORR ALLAN G & GLORIA J

Year: 2017

Contention: HOME WAS BILLED TO WRONG PERSON

Determination:

1. The home in question is a 1984 model (estimated) manufactured home of unknown make/model.
 - a. Home is listed as 14x6, grade 9 (average), fully depreciated to 16% physical condition.
 - b. OPTS are listed as house-style siding and roofing, a 12x12 open porch, a 12x22 one-story addition, an 8x30 deck, and central heat & air.
2. Appellants contend that home belongs to Ron & Terri Mitchell as of January 2016.
3. Home has been on the tax rolls in the appellants' names since tax year 2013.
 - a. For 2013 through 2015 home was on the real property digest.

- b. For 2016 and 2017 the home was on the prebill mobile home digest.
- 4. In January of 2016, the real estate transferred to Ron & Terri Mitchell (see DB 648 PGS 425-426 in appeal folder).
 - a. The deed does not include or describe the manufactured home.
 - b. There does not exist any ownership documentation on this home.
 - c. According to the Appeal Letter filed by the Orrs, it appears it was the understanding of the Mitchells that the home was included in the transaction.

Recommendation:

- 1. As there are no documents or records in the County's possession establishing ownership of this home, it is recommended that the Board of Assessors accept the Appellant's contention and correct the County's ownership records to reflect this home being owned by Ron & Terri Mitchell.
- 2. File and Error and Release form with the Tax Commissioner's Office correcting the 2017 prebill account to the names of Ron and Terri Mitchell.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

g. Property: 49--34-F Acc #1 a manufactured home

Tax Payer: WARD, DAVID F

Year: 2011 to 2017

Contention: HOME IS NOT TAXABLE FOR INDICATED TAX YEARS

Determination:

- 1. Value in contention
 - a. For 2012 to 2017: \$ 1,555
 - b. For 2011 : \$ 2,333
- 2. Home under consideration:
 - a. 12x45 of Unknown make and model
 - b. Year of manufacture estimated at 1985
 - c. Home is listed as a grade 10 (slightly below average) and for years 2012 to 2017 is fully depreciated to 16% physical condition.
 - d. There are no OPTS listed to this home
- 3. The Appellant reports that the home was sold for scrap and removed from the property in approximately 2010.
- 4. Field inspection of 04/06/2017 found no indication of the home on this parcel
- 5. Satellite imagery indicates that the home last occupied this parcel in June of 2009. As of December of that same year the home had been removed.

Recommendation:

Set the value of this home to -0- for tax years 2011 to 2012

- 1. Delete the home from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

h. Tax Payer: CARTER, LORETTA Arlene Williams as agent (sister-in-law)
Years: 2013 - 2017
Contention: HOME IS NOT TAXABLE

Determination:

1. Value in consideration \$ 2,627
2. Home in question: a 1974 year model Revere by Patriot Homes
 - a. Listed as 12x61
 - b. The only OPT listed is a 10x14 open porch (\$50).
3. Home was in possession of Homer Williams, the account was in the name of Carter. Mr. Williams' sister in law reports the home was "torn down" toward the end of 2015.
4. Field visit of 04/04/2017 confirms home is no longer on this property.
5. Satellite imagery confirms home on property 2010, 2012, 2014, & 2015. 2013 Field visit photo confirms home on property.

Recommendation:

1. Set value of home to -0- for 2016 and 2017.
2. Delete home from county tax rolls for tax year 2018
3. Forward data to Tax Commissioner / County Commissioner for consideration of valid tax bills for 2013 to 2015

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: Appeal Waiver & Release

a. Owner: Daniel Scott Lewis

Vehicle: 2004 CHEVROLET TAHOE LS 4X4

Tax Year: 2017

Reviewer: Nancy Edgeman

Needs Chairman, Mr. Barkers signature

b. Owner: Frederick Wayne Puttere & Linda C Fusin

Map & Parcel: 49-88-A-005

Tax Year: 2017

Reviewer: Roger Jones

Needs Chairman, Mr. Barkers signature

c. Owner: Doyle E & Nelda Smith

Map & Parcel: 55B-6-001

Tax Year: 2017

Reviewer: Roger Jones

Needs Chairman, Mr. Barkers signature

Mr. Barker, Chairman signed a-c listed above.

VIII: RETURNS:

a. Map & Parcel: S18-25

Owner Name: Hutchins, Bryn & Lisa

Tax Year: 2017

Owner's Contention: Reporting changes to the property that there are no accessory buildings.

Determination:

1. All accessory buildings are gone; they have been removed from the tax record.
2. The main improvement grade and physical was decreased due to comparison study for both grade and physical of houses between 70-80 grade and physicals 69-83.
3. Corrections were made to siding type, heating and air and the 1 story addition corrected to 1 story addition over garage.
4. The acres were corrected from 2.5 to 2.39 total.

Recommendation:

1. Suggesting all corrections to main structure resulting in an approximate improvement value of \$27,456, corrections to acreage resulting in an approximate land value of \$4,780 and removal of all accessories for an approximate total fair market value of \$32,236. (The values will vary slightly with the WinGap transition).

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

IX: PUBLIC UTILITY APPEALS

a. BellSouth appeal settlement from Department of Revenue

Need Chairman, Mr. Barker's signature

Mr. Barker, Chairman signed

The Board inquired as to when Personal property Returns will be ready for their consideration.

Mrs. Edgeman stated she will check with Cindy Finster, Personal Property Clerk and update them.

Meeting Adjourned at 10:12 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 April 19, 2017