

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of November 16, 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 – <b>Absent</b></b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b> <b>Nancy Edgeman - Present</b>
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Meeting called to order @ 9:01 a.m.

**APPOINTMENTS:** Carolina Tudor to discuss 2015 expired Covenant

**Carolina Tudor and Lisa Sanford joined the meeting to discuss the Covenant on their property that expired December 31, 2015. Nancy Edgeman provided to the Board an expiration letter and an assessment notice that was mailed to Ms. Tudor. The Board informed Ms. Tudor per O.C.G.A 48-5-7.4 they are unable to allow the covenant for 2016 due to her not renewing it. The Board suggested Ms. Tudor apply for the Covenant for 2017.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for November 9, 2016

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**b. Emails:**

1. Weekly Work Summary

2. Training

**Mr. Bohanon instructed Mrs. Edgeman to contact Tracy Thomas about having WINGAP training for the week of December 5 thru 9 or December 12-16.**

3. Invoices

**GSI will send data file to Gregg Reese for the WINGAP conversion when the invoice is paid.**

**BOA acknowledged receiving emails**

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

**No scheduled BOE hearings**

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

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

**Working Covenants, Field Work, Personal property, and Splits & transfers**

**NEW BUSINESS:**

**V. Appeals:**

**2016 Appeals taken: 117**

**Total appeals reviewed Board: 117**

**Pending appeals: 0**

**Closed: 117 Includes Motor Vehicle Appeals**

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

**BOA acknowledged**

## VI. MISC MOBILE HOME ITEMS

**a. ISSUE:** COMPLIANCE WITH  
**CONCERNING:** MANUFACTURED HOMES  
**YEAR:** 2016  
**SUMMARY:**

**ON HOLD PENDING  
DISCUSSION WITH TAX  
COMMISSIONER**

### 1) Per DoR Regulation 560-11-9-.05:

- a) It shall be the duty of the county property appraisal staff to annually inspect each mobile home located in the county to determine if the owner is properly displaying the decal evidencing the issuance of a mobile home location permit. The staff may schedule the inspections throughout the year or during any portion of the year as meets their annual workflow management needs.
- b) The property appraisal staff shall notify the owner, if known, or the occupant, if the owner is not known, of each mobile home for which a decal is not properly displayed, of the requirements of O.C.G.A. §48-5-492 and these regulations to secure and display such decal. The notice shall also describe the penalty under O.C.G.A. §48-5-493 and Regulation 560-11-9-.11 for failure to properly display such decal.

2) The following is the text of a proposed notification, to be issued per Regulation 560-11-9-.05. The blanks are to filled-in with the appropriate information.

"In the state of Georgia manufactured homes are required to have prominently affixed and displayed a current location permit decal.

It is part of the responsibility of the Assessors Office to verify compliance with the decal statute (O.C.G.A § 48-5-492), and the owner is responsible for affixing and displaying the decal.

On \_\_\_\_\_ it was noted that the manufactured home located at \_\_\_\_\_ does not appear to have the proper decal displayed.

If you have already received your \_\_\_\_\_ decal, then please affix and display it in a prominent place on the exterior of the home.

706-857-0703 PO Box 517 Summerville, GA 30747

120 Cox Street in Summerville, Monday through Friday 8:30 am till 5:00 pm."

3) As near as the reviewer has been able to discern, the responsibility of the Assessors office in this matter, ends with this notification; unless a board member or a member of the appraisal staff is appointed as the County's "agent" in this matter per paragraph 3 of Regulation 560-11-9-.05.

## RECOMMENDATION:

- 1) It is recommended that the Board of Assessors approve this notification as written.
- 2) If not approved as written, then please edit or amend as necessary to be acceptable to the Board.

**Reviewer:** Roger F Jones

## VII: MISC ITEMS

### a. WINGAP discussion

**Waiting for Data file to be sent from GSI to WINGAP. Training will be scheduled when the Data is received.**

## VIII: COVENANTS

### a. 2017 Covenants

DATE REC	MAP & PARCEL	NAME	TYPE
11/8/2016	47-120	ELENBURG JAMES & BETTY	RENEWAL

11/14/2016	53-32	GILREATH PAMELA	RENEWAL
11/14/2016	52-31A	GILREATH PAMELA	RENEWAL
11/15/2016	42-41	WATSON CHRISTOPHER & KATHY	CONTINUATION
11/15/2016	31-27A	TAYLOR JAMES L	RENEWAL
11/15/2016	31-28	TAYLOR JAMES L & ELLA F	RENEWAL

**Reviewer:** Nancy Edgeman

**Motion to approve Covenants listed above:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

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

#### **IX: EXEMPTIONS**

**a. Property Owner:** John L Shamblin

**Map & Parcel:** 38-137

**Tax Year:** 2016

**Contention:** Filing for Veterans Exemption

#### **Determination:**

1. Letter was received from Mr. Shamblin on November 2 from the Department of Veterans Affairs.
2. The letter indicates as of September 13, 2016 Mr. Shamblin's overall or combined rating is 100%.

**Recommendation:** Approve Exemption for the 2017 tax year.

**Reviewer:** Nancy Edgeman

**Motion to approve Exemption:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

#### **X. INVOICES**

**1. Schneider** (qpublic) November 2, 2016, Inv # 170041, amount \$527.79

**2. Schneider** (qpublic) December 2, 2016. Inv # 170042, Amount \$617.50

**BOA reviewed, approved, & signed**

**Motion was made by Mr. Wilson for Leonard Barrett to begin working on exporting the GSI data into an excel spreadsheet for all available years (at least 15 years), Seconded by Mr. Bohanon, All that were present voted in favor.**

**Meeting Adjourned at 10:00 am**

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

**Chattooga County**

**Board of Tax Assessors**

**Meeting of November 16, 2016**