

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 30, 2016

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| 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: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 23, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly work summary
2. Ready for WINGAP
3. WINGAP
4. 2016 Public Utilities

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.**

One BOE hearing scheduled for 12/5/2016 – TAVT Blansit

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. Property: 10--20 **Acc Bldg # 5** **a MANUFACTURED HOME**
Tax Payer: LEMMING, ROBERT FRANK
Year: 2016

Contention: HOME REMOVED PRIOR TO 01/01/2016

Determination:

- 1) Value in contention \$ 1,970
- 2) Home under consideration:
 - a) 12x65 Castilla by Taylor Homes
 - b) Year model 1971
 - c) Grade 5 (very high grade for a singlewide home) depreciated to 20% physical
 - d) OPTS listed to this home:
 - An 8x16 1-story addition
 - An 8x12 deck
- 3) Home listed on the Mobile Home digest (Non-Homesteaded)
- 4) Home replaced with 16x76 Freedom Living by Franklin Homes. The Franklin home was verified on the property by field inspection on 11/22/2016.
 - a) Home lists the same address
 - b) An examination of satellite imagery seems to indicate the 16-wide Franklin occupies the same location as was formerly occupied by the 12-wide Castilla.
 - c) Tax Commissioner records indicate a paid 2016 bill on the Franklin: the Castilla 2016 bill is delinquent.

Recommendations:

- 1) Set value of Castilla home to - 0 - for the 2016 tax year.
- 2) The land owner reported that the Castilla was still in the County (to the best of her knowledge), however, unless there is a location permit decal traceable to Mr. Lemming, there will be no way to clearly identify it. Therefore the home was deleted from the county tax records in Future Year XXXX on 11/23/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: MISC ITEMS

a. WINGAP discussion

Discuss Employees visiting Walker County Assessors office for training.

Motion was made by Mr. Bohanon to schedule employees one to two days of training with the Walker County Assessors Office, Seconded by Mr. Richter, All that were present voted in favor.

b. 2016 Public Utilities

The 2015 Public Utility valuation and notice packet has arrived from the Department of Revenue. I am in the process of preparing the notices to be mailed to each of the Utility companies. Part of the preparation involves the "equalized ratio" for tax year 2016.

Last year (tax year 2015) the board set an equalized ratio of 38.01% including "Bank Liquidations" in contrast to the Department of Audits equalized ratio of 33.69%. This year, as you have noticed in the 2015 Department of Audits ratio study, their equalized ratio is 35.54%.

Before the 2016 notices of assessments for public utilities can be completed, I will need to know the following.

1. Does the board want to adopt the Department of Audits ratio of 35.54%?
2. Does the Board want to adopt the Department of Audits study with updated 2016 tax values and corrected sales prices with ratio of 36.95?
3. Does the board want to adopt an "in house" ratio estimate including "Bank Liquidations" of 38.85%?
4. Does the board want to adopt an "in house" ratio estimate excluding "Bank Liquidations" of 35.43%?

Recommendation: After consulting with Kenny Ledford, Leonard Barrett, and Roger Jones, it is recommended to use the Department of Audits ratio study with updated 2016 tax values and corrected sale prices for a ratio of **36.95%**.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. EXMEPTIONS

a. Property Owner: LEO LANIER

Tax Year: 2017

Map & Parcel: 57-18

Contention: Filing for Veterans exemption

Determination:

1. Letter from the Department of Veterans Services dated May 20, 2004 confirming Mr. Lanier is granted entitlement to the 100% rate effective March 4, 2004
2. Letter from the Department of Veterans affairs states Mr. Lanier's Service connected disability is 70%.

Recommendation: My recommendation is to approve the Exemption per O.C.G.A. 48-5-48(a)(1)

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property Owner: Joseph Duane Johnson

Tax Year: 2017

Map & Parcel: 30-44

Contention: Filing for Veterans exemption

Determination:

1. Letter from the Department of Veterans Affairs dated October 14, 2016 confirming Mr. Johnson is granted entitlement to the 100% rate effective September 1, 2016.
2. Letter from the Department of Veterans affairs states Mr. Johnson's Service connected disability is 90%.

Recommendation: My recommendation is to approve the Exemption for 2017 per O.C.G.A. 48-5-48(a)(1)

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

IV: COVENANTS

2017 COVENANT LOG

| DATE REC | MAP & PARCEL | NAME | TYPE |
|-------------|-----------------|----------------------------------|---------|
| 11/16/2016 | 73-56C | LOWERY CHARLES & WANDA | RENEWAL |
| 11/17/2016 | 26-19 | TUCKER HUGHBELL | RENEWAL |
| 11/17/2016 | 68-129 | MOSLEY MELVIN & BETTY | RENEWAL |
| 11/21/2016 | 41-69 | CALHOUN DAVID & MARTHA | RENEWAL |
| 11/21/2016 | 42-11 | PARKER JAMES E | RENEWAL |
| 11/28/2016 | 78-83 | WHITLOCK HERMAN | RENEWAL |
| 11/28/2016 | 46-2 | SIMMONS MELVIN ROY | RENEWAL |
| 11/29/2016 | 005-20 | WALRAVEN DWIGHT & JAMES FRANKLIN | RENEWAL |

Recommendation: Approve covenants listed above

Reviewer: Nancy Edgeman

Motion to approve covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

Mr. Bohanon presented a preliminary budget and the Board of Assessors reviewed and discussed.

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

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