

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of November 9, 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 – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Absent</b> <b>Nancy Edgeman - Present</b>
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**Meeting called to order @ 9:06 a.m.**

Appointments:

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for November 2, 2016

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA acknowledged receiving**

b. Emails:

1. Weekly Summary

2. Chattooga Co Data files

3. 2015 Klatt Appeal Map 57-21

4. WINGAP

5. qpublic Revenue share

6. Employee meeting 11-2-2016 (Leonard)

7. 2016 Public Utility Values

**BOA will discuss during next meeting.**

8. EJ Hunt Parker Systems Contract

9. GSI Invoices

**Mr. Bohanon stated he will go and discuss invoices with Commissioner Winters.**

**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: 1

Closed: 116 Includes Motor Vehicle Appeals

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

**Requesting BOA acknowledge**

**VI. APPEALS****a. Owner: Kenneth Wayne Blansit****Vehicle: 2014 Jeep Grand Cherokee Limited 1C4RJFBG2EC144589****Tax Year: 2016****Asserted value: \$23,943.50****Owner's Contention: Appealing value due to high miles****Determination:**

1. The mileage at date of inspection was 63,555.
2. The vehicle is in excellent condition (See photos in file)
3. The State value is \$30,050.
4. The NADA shows clean retail as \$26,475, clean trade in as \$23,825, average trade in 22,650, Rough trade in as \$21,200.
5. Kelley Blue Book shows based on good condition or better, a range from \$23,234 to \$26,005.

**Recommendations:** I recommend using the state value of \$30,005 per O.C.G.A 48-5C- 1(a)(1)(A).**Reviewer: Nancy Edgeman****Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: All that were present voted in favor****VII. 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 to ensure that the decal is properly displayed.

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

#### VIII: MISC ITEMS

**a. WINGAP discussion – Mr. Bohanon is meeting with Mr. Winters to discuss Invoices. Contract for Parker Systems Needs Board of Assessors Signature (Signed by Chairman, Mr. Barker).**

#### IX: COVENANTS

##### a. 2017 Covenants

DATE REC	MAP & PARCEL	NAME	TYPE
11/1/2016	25-72B	MIDDLETON JOE & LYNN	CONTINUATION
11/3/2016	40-20	HAWKINS CURTIS	RENEWAL
11/7/2016	51-2B	BAILEY JOHN & MICHAEL ANN	CONTINUATION
11/7/2016	51-2C	BAILEY JOHN & MICHAEL ANN	CONTINUATION
11/7/2016	49-41	LOGGINS JOSEPH & HELEN	RENEWAL

Map & parcel 51-2C is 1.66 acres. It was purchased from the Genevieve McWhorter estate by John & Michael Ann Bailey. This property joins Mr. Bailey's property 51-2B. The property is being used for qualifying use. (See map in file of properties)

Requesting Approval for Covenants listed above.

**Reviewer:** Nancy Edgeman

**Motion to approve Covenants listed above:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

#### X. INVOICES

**a. GSI Invoice – File for WINGAP \$1,500.00**

**b. Summerville News – Chief Appraiser Ads (2) \$35.00 each Total \$70.00**

**BOA reviewed, approved, and signed invoices**

Meeting Adjourned at 9:44 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

