

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 14, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Absent 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 December 7, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Activity Summary
2. Files for WinGap
3. Kenny resignation letter

BOA acknowledged receiving emails

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

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

VI: MISC ITEMS

a. WINGAP discussion

The office Staff determined all data in WINGAP was current year instead of future year. The new file has been sent to Gregg Reese and will hopefully have the data in the WinGap system on Thursday. Tracy Thomas is in the process of setting up a training class for WinGap.

VII: MOBILE HOMES**a. Report / Update: MOBILE HOME DIGEST****Appraiser: Jones, Roger F****Year: 2017****SUMMARY****1. Dept of Revenue Rule 560-11-9-.08(5) Mobile Home Digest**

"On or before January 5th of each year, a county's Board of tax assessors shall return to the tax commissioner the mobile home digest with the proposed assessments."

- a. As of 12/14/2016, 22 calendar days remain before the January 5th deadline specified above.

As of 12/14/2016, 13 working days remain before the January 5th deadline specified above.

As of 12/14/2016, Chattooga County DOES NOT have a complete mobile home digest available through the WinGAP appraisal system.

As of 12/14/2016, Chattooga County DOES not have a complete mobile home digest available the Governmental Systems, Inc appraisal system.

It is assumed by this appraiser that the County's contract with GSI would terminate as of 12/31/2016, therefore any assistance from GSI in submitting our MH files to Thomson Reuters would, presumably, be necessary prior to that date.

2. GSI Mobile Home Digest Data

- a. MH DIGEST COUNT 1,885

Taxable 1,869

Exempt / No Value 16

b. MH VALUATION

FMV - \$ 16,208,098 40% - \$ 6,483,238

Taxable FMV - \$ 16,099,851 40% - \$ 6,439,939

Exempt FMV - \$ 108,247 40% - \$ 43,299

3. ANALYSIS

- a. Due to the lack of good sales data on independently purchased manufactured homes, the Board of Assessors has accepted the NADA mobile home guides as the basis of our manufactured home schedules for the last several years. This is allowable under DoR Rule 560-11-9-.07(3).

- b. Using the NADA schedules as "sales" data, in comparison with the current appraisals of 131 manufactured homes from the Chattooga County mobile home digest results in the following statistics.

2017 statistics based on MH "box" value 131 samples

MEAN 37.38%

MEDIAN 36.82%

AGGREGATE 37.28%

COD 15.01%

PRD 1.00

2017 statistics based on total MH value 131 samples

MEAN 37.94%

MEDIAN 37.38%

AGGREGATE 37.89%

COD 12.16%

PRD

1.00

c. Of the 1,869 taxable manufactured homes on the 2017 MH Digest 1,782 (95.54%) are Mobile Home Grades 6 through 10. Of the TOTAL 2,703 mobile homes on Chattooga's 2017 tax rolls 2,558 (94.64%) are Mobile Home Grades 6 through 10. These being the case, the majority of the homes used in this analysis were of those classes.

Recommendations:

It is recommended that the Board of Assessors accept and approve the above counts and totals for the County's 2017 Mobile Home Digest.

It is recommended that the Board of Assessors accept and continue the use of Governmental Systems, Inc for issuance of the 2017 Mobile Home digest data to Thomson Reuters.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

Motion was made by Mr. Wilson to prepare a letter for Leonard Barrett informing him of his FMLA status, Seconded by Mr. Bohanon, All that were present voted in favor.

Meeting Adjourned at 9:38 am

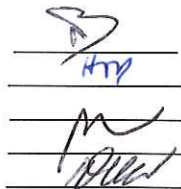
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

The block contains four horizontal lines, each with a handwritten signature in blue ink. The signatures are: 1. William M. Barker (Chairman), 2. Hugh T. Bohanon Sr., 3. Gwyn W. Crabtree, and 4. Doug L. Wilson.

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Board of Tax Assessors

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