

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of August 31, 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 – Present</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:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for August 24, 2016

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Checks**

**BOA acknowledged receiving**

**b. Emails:**

1. RE: question (Thomson Reuters)
2. Digest Updates
3. Chattooga Local Exemptions
4. Local school exemptions

**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.

**BOA acknowledged that email was received**

**a. Total 2016 Certified to the Board of Equalization – 29**  
Cases Settled – 28  
Hearings Scheduled – 1  
Pending cases – 1

**b. Total TAVT 2013-2016 Certified to the Board of Equalization – 42**  
Cases Settled – 42  
Hearings Scheduled – 0  
Pending cases – 0

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

**BOA acknowledged there are 1 hearing scheduled at this time.**

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

**Working on digest**

**NEW BUSINESS:****V. Appeals:****2016 Appeals taken: 114****Total appeals reviewed Board: 113****Pending appeals: 1****Closed: 113 Includes Motor Vehicle Appeals****Appeal count through 8/26/2016**

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

**BOA acknowledged****VI: MISC ITEMS****a. Map / Parcel: 66-11****Property Owner: Hanging Dog, LLC****Tax Year: 2016****Owner's Contention:** Property should be in the Conservation Easement as of 2013**Appraiser Note:** Property is located on Butler Dairy Road. After research on the property map and parcel should have been put under the Conservation Easement in 2013 per deed book 609 pages 324-348 dated 12/31/2012. This would make the total fair market value at \$47,722.**Recommendation:** It is recommended to set total fair market value to \$47,722, do bill correction for 2016 and apply refunds if any for the years 2013-2015.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that was present voted in favor****b. Map / Parcel: 66-13A****Property Owner: Eddiemark, LLC****Tax Year: 2016****Owner's Contention:** Property should be in the Conservation Easement as of 2012**Appraiser Note:** Property is located on Butler Dairy Road. After research on the property map and parcel should have been put under the Conservation Easement in 2012 per deed book 595 pages 288-316 dated 12/29/2011. This would make the total fair market value at \$43,841.**Recommendation:** It is recommended to set total fair market value to \$43,841, do bill correction for 2016 and apply refunds if any for the years 2013-2015.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mr. Richter****Vote: All that was present voted in favor****c. WINGAP discussion****Steve Waddell stated he will have a quote for the server from Ken Tribble at the next Board meeting on September 7, 2016. Mr. Bohanon stated that he hasn't heard from Tracy Thomas in reference to the WINGAP presentation at this time.**

## VII. Appeals

**a. Property Owner: David Franklin Ward**

**Vehicle: 2004 Keystone Laredo 30 FT Camper (4YDF29B204J457122)**

**Tax Year: 2016**

**Owner's Contention: Value to high**

**Owner's Value Assertion: \$9,500.00**

### Determination:

1. Owner purchased the camper on 5/14/2015 for \$9,500.00
2. Campers do not have a motor therefore it is based on Ad Valorem and is not considered TAVT.
3. The camper is in good condition (see pics in file)
4. The State value is \$27,200.00.
5. The NADA shows Suggested List Price \$30,399.00 (price new) Low retail as \$10,865.00 and Average retail as \$13,070.00
6. Could not get a Kelley Blue Book value as they are for purchase only.
7. I found 2 For Sale online between \$10,000 and \$13,000.

**Recommendations:** Since the only value I found was NADA for \$13,070 and minimal information for sales and other values, I recommend using NADA value of \$13,070.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**The Board inquired about the information request from Sue Hurley. Nancy Edgeman will check with Mr. Barrett on the status.**

**The Board entertained setting a policy for office research that dates back past three years. They will continue the discussion at a later date.**

**Mr. Barker inquired about the 2015 Superior court appeal Map & Parcel 57-21 from Wade Hoyt IV. Nancy Edgeman will follow up and give update.**

**Meeting Adjourned at 9:40 am**

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

**Chattooga County**

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