# CHATTOOGA COUNTY **BOARD OF TAX ASSESSORS**

Chattooga County Board of Tax Assessors Meeting of January 11, 2017

Attending: William M. Barker - Present Hugh T. Bohanon Sr. - Present Gwyn W. Crabtree - Absent Richard L. Richter - Present Doug L. Wilson - Present Nancy Edgeman - Present

Meeting called to order @ 9:05 a.m.

#### APPOINTMENTS:

### **OLD BUSINESS:**

I. BOA Minutes:

Meeting Minutes for January 4, 2017

BOA reviewed, approved, & signed

### II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

- b. Emails:
- 1. Weekly Activity Summary
- 2. News Paper Ad
- 3. Wilson Certificate

The Board congratulated Mr. Wilson on his re-appointment to the Board of Assessors. **BOA** acknowledged receiving emails

- c. Mail:
- 1. Georgia Property Tax News
- 2. Letter from County Commissioner

BOA acknowledged receiving mail

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review. Nothing to report at this time

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

IV. Time Line: Nancy Edgeman to discuss updates with the Board. Training with Rusty Scoven with WINGAP

### **NEW BUSINESS:**

V. Appeals:

2017 Appeals taken:

Total appeals reviewed Board: 1

Pending appeals: 0

Closed: 0 Includes Motor Vehicle Appeals

2016 Appeals taken: 119

Total appeals reviewed Board: 119

Pending appeals: 2

Closed: 117 Includes Motor Vehicle Appeals

Weekly updates and daily status kept for the 2016 & 2017 appeal log by Nancy Edgeman.

Requesting BOA acknowledge

#### VI: MISC ITEMS

### a. WINGAP discussion

The office is now working with future year data in WinGAP. The WinGAP team recommended we review all areas and check for issues with the data conversion. Rusty Scoven is in the Assessors office for training this week, January 9 thru 13, 2017.

#### VII: APPEALS

a. Owner: Regina McCormick

Vehicle: 2004 Jeep Grand Cherokee 1J8GX58N04C353312

Tax Year: 2016

Owner's Contention: Transmission slipping going to need repairs

Owners Asserted Value: \$2,150

#### **Determination:**

1. The mileage at date of inspection was 140,709.

- 2. The vehicle is in good condition (See photos in file)
- 3. The State value is \$5,000.
- 4. The NADA shows clean retail as \$5,925, clean trade in as \$3,750, average trade in \$3,100, Rough trade in as \$2,300.
- 5. Kelley Blue Book shows based on good condition or better \$2,132.

**Recommendations**: Since property owner did not provide receipts for repairs on the transmission. I recommend using the state value of \$5,000 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

b. Owner: John Murray Renc

Vehicle: 2009 Ford Ranger 1FTYR10E89PA18194

Tax Year: 2016

Owner's Contention: High mileage, Condition

Owners asserted value: \$750.00

# **Determination:**

- 1. The mileage at date of inspection was 254,527.
- 2. The vehicle is in fair condition (See photos in file)
- 3. The State value is \$8,000.
- 4. The NADA shows clean retail as \$5,925, clean trade in as \$3,750, average trade in \$3,100, Rough trade in as \$2,300.
- 5. Kelley Blue Book shows based on good condition or better \$2,132.
- 6. I have included a few sales ranging from \$2,000 to \$3,000.

Recommendations: Based on sales of comparable vehicles, NADA, and KBB values, I recommend

lowering the value to \$3,000. **Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson Second: Mr. Richter

Vote: All that were present voted in favor

Motion was made by Mr. Wilson to approve pay increase for the Assessors office, Seconded by Mr. Bohanon, All that were present voted in favor.

Board instructed Mrs. Edgeman to get with Johnny Crawford about the new office.

The Board discussed the open position and the pay scale for the office and will continue discussion during next weeks meeting. Mrs. Edgeman was instructed to review the job duties for the position.

Meeting Adjourned at 10:15 am

William M. Barker, Chairman Hugh T. Bohanon Sr. Gwyn W. Crabtree Richard L. Richter Doug L. Wilson M Blue

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