

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 18, 2017

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

Meeting called to order @ 9:14 a.m.

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 11, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

BOA acknowledged receiving emails

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.
We are still working in WinGAP and notifying the WinGAP team when we find issues.

NEW BUSINESS:

V. Appeals:

2017 Appeals taken:

Total appeals reviewed Board: 2

Pending appeals: 2

Closed: 0 Includes Motor Vehicle Appeals

2016 Appeals taken: 119

Total appeals reviewed Board: 119

Pending appeals: 0

Closed: 117 Includes Motor Vehicle Appeals

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

BOA acknowledged

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. We are working with the WinGAP team getting the tables and schedules set up.

b. Parcel: S40--5 (re: homestead exemption)
Owner: Madden, Barbara
Year: 2016

SUMMARY

1. The property owner is requesting a correction of her 2016 tax bill.
 - a. Ms. Madden reports the removal her \$ 40,000 local school tax exemption.
 - b. Ms. Madden further reports the change of the state standard \$ 4,000 homestead exemption to \$ 2,000.
2. Exemptions received in 2007 to 2015
 - a. Local School Tax Exemption 12
 - b. State's Senior Citizen exemption
 - State exempted home and contiguous 10 acres + up to \$ 4,000.
 - County exempted \$ 4,000
 - School exempted up to \$ 40,000.
3. Exemptions received in 2016. (per 2016 tax bill)
 - a. State Standard Exemption 1.
 - State did not levy taxes
 - County exempted \$ 2,000
 - School exempted \$ 2,000.
4. Ms. Madden applied for the County's Senior Citizen's Exemption for 2016.
 - a. The application was denied based on excessive income (\$49,453 adj gross).
 - b. At that time it was deemed that her income exceeded the limits allowed for the local school tax exemption, so it was removed from her account
 - c. Ms. Madden was notified of this by a standard form letter dated 05/10/2016 and her annual notice of assessment dated 05/13/2016. No contest, question, or appeal was filed.
5. Ms. Maddens federal adjusted gross income (per her 2015 1040 form) was \$ 49,453. However her *state* adjusted gross income (per her 2015 Georgia 500 form) was - 0 -.
 - a. The enabling legislation reads (paragraph 1 of section 1): "Gross income" means gross income, as defined by Georgia law, from all sources, including the income of all members of the family residing within the homestead. [Underline added].
 - When this legislation was first enacted, the County Attorney was asked how Georgia law defined "gross income"? He was not aware of such.
 - OCGA §48-7-1 (Income Taxes / definitions) has NO definition of "gross income".

- b. Paragraph 1 of section 2 of the enabling legislation reads: "Each resident of the Chattooga County School District who is a senior citizen is granted an exemption on that person's homestead from Chattooga County School District ad valorem taxes in the amount of \$40,000.00 of the assessed value of that homestead if that resident's gross income for the immediately preceding taxable year does not exceed \$20,000.00 for income tax purposes. [Underline added]

- Since "gross income" is not defined clearly under the OCGA, the phrase "for income tax purpose" is assumed to refer to *Georgia* income tax purposes.
- If this is true then with a state adjusted gross income of -0- it appears that Ms. Madden does continue to qualify for the local school tax exemption.

6. Additionally, Ms. Madden's 2015 federal income tax return indicates that the totality of her \$49,453 federal adjusted gross income came from pensions and social security. As Ms. Madden had NO earned income showing on her 1040 form, it appears that she qualifies for the double-homestead exemption (\$ 4,000) as well.

Recommendations:

1. It is recommended that the Board of Assessors re-instate Ms. Madden's \$ 4,000 county homestead exemption and \$ 40,000 school tax exemption for the 2016 tax year.
2. These corrections were made in the WinGAP system AY2017 on 01/13/2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: APPEALS

a. Owner: Jeremy Richard Anderson

Vehicle: 2010 CHEVROLET SILVERADO 3GCRKSE34AG28775

Tax Year: 2017

Owner's Contention: State Value too high

Owners asserted value: \$11,000

Determination:

1. The mileage at date of inspection was 222,858.
2. The vehicle is in good condition (See photos in file)
3. The State value is \$18,675.
4. The NADA shows clean retail as \$17,925, clean trade in as \$14,500, average trade in \$13,200, Rough trade in as \$11,625.
5. Kelley Blue Book shows based on excellent condition as \$12,666.
6. Similar sales shows prices range from \$12,900 to \$15,995

Recommendations: I recommend leaving value at \$18,675 per O.C.G.A 48-5C- 1(a)(1)(A).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Owner: Terry Day

Vehicle: 2005 Toyota Tacoma STE4442N55Z096902

Tax Year: 2017

**Owner's Contention: Bed on the truck is a utility bed and not worth as much as regular bed.
Owners asserted value: \$7,000.00**

Determination:

1. The mileage at date of inspection was 155,910.
2. The vehicle is in fair condition (See photos in file)
3. The State value is \$10,825.
4. The NADA shows clean retail as \$13,825, clean trade in as \$10,925, average trade in \$10,075, Rough trade in as \$9,000.
5. Kelley Blue Book shows value based on fair market range between \$10,253 & \$13,294.

Recommendations: I recommend leaving value at \$10,825 per O.C.G.A 48-5C- 1(a)(1)(A).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: COVENANTS

a. 2017 Covenants

MAP & PARCEL	NAME	TYPE
72-28	WESTBROOK PARTNERS	RENEWAL
61-24	CUMMINGS STANLEY AB	RENEWAL
75-1	EVERETT SCOTT CARTER	RENEWAL
68-130B	ROGERS MICHAEL & SONIA	CONTINUATION
47-116E	CARTER RONALD & LOYCE	RENEWAL
84-19	WHITLOCK BRIAN	NEW
29-21	HOSMER JAROD & GINGER	RENEWAL
14-7	NELSON ELIZABETH	RENEWAL
14-11	NELSON ELIZABETH	RENEWAL
29-59	HUBLER GEORGE	RENEWAL
006-26	MCCLESKY CARL & BETSY ELEAM ALLEN & COPELAND	RENEWAL
25-37	CHARLES	NEW
30-46	RAPTIS JAMES & BEVERELY	RENEWAL
14-23	ELEAM ALLEN W	RENEWAL
85-2C	BROCK SHANE	RENEWAL
63-63A & 63-63C	HAYES BRADLEY & JUDY	RENEWAL
006-27	SMITHS ON THE LOOKOUT OWINGS RUTH CHARITABLE	CONTINUATION
67-44	UNITRUST	RENEWAL
24-38	CHRISTAIN EVA	NEW
47-3	GUERRERO NANCY	RENEWAL
53-12	DANIEL DAVID	RENEWAL
16-66A	DANIEL DAVID	RENEWAL

Recommendation: Approve all Covenants listed above.

Reviewer: Nancy Edgeman

Motion to approve all Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

IX: ADDENDUM

Item: 2017 Chattooga County Prebill Manufactured Home Digest
Appraiser: Roger F Jones
Year: 2016

SUMMARY

1. Work on the 2017 prebill mobile home digest appears to be complete with said digest now ready for transmission to the Tax Commissioner's third-party billing company.
 - a. GSI was first contacted about transmitting our 2017 prebill MH data to Thomson Reuters on 12/21/2016. Thomson Reuters received the requested data files prior to 12/28/2016.
 - b. On 12/29/2016 Thomson Reuters requested a set of GSI generated consolidation sheets for comparison purposes. That same date GSI was contacted and requested to generate these reports from the files they had transmitted.
 - c. On 12/30/2016 millage rates for the 2017 prebill homes were confirmed and transmitted to Thomson Reuters. Also on 12/30/2017 Thomson Reuters reported the initial set up of data on the Tax Commissioner's billing and maintenance server.
 - d. The first set of consolidation reports were run from the Tax Commissioner's software and compared with the results of the GSI generated consolidations on 01/03/2017.
2. From 01/03/2017 until 01/17/2017 this office has worked with Thomson Reuters and the Tax Commissioner's Office to resolve the differences between the reports generated by the two data sets.
 - a. Thomson Reuters has requested 5 different sets of data or lists: with the consent of the Tax Commissioner these were prepared and sent.
 - b. Thomson Reuters has sent 3 lists of prebill digest data to Chattooga for proofing and/or reconciling with the Assessor's data.
3. On 01/17/2017 this appraiser, Glori Boyd, and Tax Commissioner Joy Cooper Hampton compared the original GSI generated consolidation reports with the final run of the Thomson Reuters consolidation reports.
 - a. Prebill MH counts have been reconciled
 - b. Prebill MH assessed values match
 - c. Prebill MH tax estimates match
4. Additionally, Glori Boyd ran samples of individual tax bills:
 - a. Parcel Identification Designations (PID) are acceptable to the Tax Commissioner's Office
 - b. Tax calculations match hand-calculations on individual bills.

CONCLUSION: Unless the Tax Commissioner's Office discovers some additional problem or requires some additional modification, the 2017 Prebill MH Digest should be ready for transmission to Diversified for the printing, mailing, and website posting of the bills.

Reviewer: Roger Jones

BOA acknowledged

Mr. Wilson inquired about advertising the open position. Mrs. Edgeman stated the Ad will be ready for next week's paper.

Mr. Wilson requested each employee read and sign the Code of Ethics and Standards of Professional Conduct during employee reviews.

Meeting Adjourned at 9:38 am

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


The signatures are handwritten in blue ink on four horizontal lines. The first signature is a stylized 'W' with a triangle above it. The second signature is 'HTB'. The third signature is 'GWC'. The fourth signature is 'RLR'.

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