

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Absent Nancy Edgeman – Present
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Meeting called to order at 9:30 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 11, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. Alchemy Burn

3. 2017 Digest

4. AY2018

BOA acknowledged receiving emails and mail

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

Total TAVT 2017 Certified to the Board of Equalization – 2

Total Real & Personal Certified to Board of Assessors - 23

Cases Settled – 20

Hearings Scheduled – 3

Pending cases – 3

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

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

Creating Error & Release forms for bill corrections & proofing bills.

NEW BUSINESS:**V. APPEAL:**

2017 TAVT Appeals taken: 14
 Total appeals reviewed Board: 14
 Pending appeals: 0
 Closed: 14

2017 Real & Personal Appeals taken: 168
 Total appeals reviewed Board: 168
 Pending appeals: 0
 Closed: 168

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

BOA acknowledged

VI: MISC ITEMS**a. 2017 Public Utilities**

The 2017 Public Utility valuation and notice packet has arrived from the Department of Revenue. I am in the process of preparing the notices to be mailed to each of the Utility companies. Part of the preparation involves the "equalized ratio" for tax year 2017.

Last year (tax year 2016) the board set an equalized ratio of 36.95% based on the Department of Audits ratio study with updated 2015 tax values and corrected sale prices for a ratio of **36.95%**.

Before the 2017 notice of assessments for public utilities can be completed I will need to know the following:

1. Does the board want to adopt the Department of Audits ratio of **36.69%**?
2. Does the Board want to use the "in house" sales ratio study based on all 2016 sales with a ratio of **36.17%**?

Recommendation: After consulting with Kenny Ledford, it is my recommendation to use the department of Audits ratio of **36.69%** for 2017.

Reviewer: Nancy Edgeman & Kenny Ledford

Motion to accept recommendation and sign notices:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: INVOICES

a. Schneider - INV # 1718 Amount \$600.00

BOA reviewed, approved, and signed

Meeting Adjourned at 9:55am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson




Chattooga County

Board of Tax Assessors

Meeting of October 18, 2017

10/25/2017 2