# CHATTOOGA COUNTY BOARD OF TAX ASSESSORS

Chattooga County Board of Tax Assessors Meeting of June 28, 2017

Attending:

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

Meeting called to order at 9:02 am

**APPOINTMENTS: None** 

**OLD BUSINESS:** 

### I. BOA Minutes:

Meeting Minutes for June 21, 2017 **BOA reviewed, approved, & signed** 

## II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

- b. Emails:
- 1. Weekly Work Summary
- 2. Klatt appeal
- 3. Chattooga Co Sales Ratio Study
- 4. Assessment Notices & Appeals

BOA acknowledged receiving emails

Total TAVT 2017 Certified to the Board of Equalization -2 Cases Settled -2 Hearings Scheduled -0 Pending cases -0

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

IV. Time Line: Nancy Edgeman to discuss updates with the Board. Proofed assessment notice info and contacted SouthData for changes.

# **NEW BUSINESS:**

V. Appeals:

2017 TAVT Appeals taken: 8 Total appeals reviewed Board: 5 Pending appeals: 3

Closed: 5

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

VI: TAVT APPEALS

a. Owner: Becky McWhorter

Vehicle: 2008 Chevrolet Colorado 1GCDS13E088119012

Tax Year: 2017

Owner's Contention: Value high mileage

Owners asserted value: \$6,200

#### **Determination:**

- 1. Purchase price according to Bill of Sale is \$6,200
- 2. The mileage at date of inspection was 261,534
- 3. The vehicle is in very good condition
- 4. The State value is \$10,100
- 5. The NADA shows clean retail as \$10,400, clean trade in as \$7,425 Average trade in as \$6,525, and rough trade in as \$5,425
- 6. Kelley Blue Book shows a range from \$5,536-\$9,001, with suggested retail as \$7,931

**Recommendations:** Since the NADA and Kelly Blue book values are in line with the state value, I recommend the difference in the purchase price (\$6,200) and the state value (\$10,100) for a value of

\$8,150.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter Second: Mr. Wilson

Vote: All that were present voted in favor

### VII: INVOICES

a. RJ Young - Invoice #INV1909992 - date 6/10/2017 - Amount \$309.19

**b. RJ Young** – Invoice # INV1864609 – date 5/10/2017 – Amount \$371.77

c. Parker Fibernet, LLC - INV1016543 - Date 6/20/2017 - Amount \$1,537.50

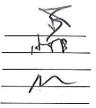
BOA reviewed, approved, & signed

Nancy Edgeman informed the Board that she will be sending the employees time sheet before the next Board meeting on July 5, 2017.

Motion was made by Mr. Wilson to approve a personal day due to Doctors appointment for Nancy Edgeman on July 3<sup>rd</sup>, Seconded by Mr. Richter, All that were present voted in favor.

Meeting Adjourned at 9:25am

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



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