

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 26, 2013

Attending:	William M. Barker - Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter - Present Doug L. Wilson – Present
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Meeting called to order @ 9:12 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – Present

OLD BUSINESS:

I. BOA Minutes:

- a. Meeting Minutes December 18, 2013

The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

- a. Checks

The Board of Assessor's acknowledged

- b. Email:

- 1. 2012 Transfer summary
- 2. Mayor of Trion requested information
- 3. Job Applicants

Mr. Bohannon suggested a test be administered for job applicants before interview. Mr. Bohannon presented a test used in Walker County. The Board instructed Mr. Barrett to revise the test and submit it at the next BOA meeting.

The Board of Assessor's acknowledged

- b. Mail: Chairman Troutman Sanders

This was an appeal from Bellsouth Public Utilities

The Board of Assessor's acknowledged

- III. **BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

Requesting Board of Assessors acknowledge that email was received

- a. **Total 2012 Certified to the Board of Equalization – 26**

Cases Settled – 26

Hearings Scheduled – 0

Pending cases – 0

- b. **Total 2013 Certified to the Board of Equalization – 9**

Cases Settled – 9

Hearings Scheduled – 0

Pending cases – 0

- c. **Total TAVT Certified to the Board of Equalization – 3**

Cases Settled – 3

Hearings Scheduled – 0

Pending cases – 0

Requesting the Board acknowledge there are 0 hearings scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

NEW BUSINESS:**V. Appeals:**

- a. **2012 Appeals taken:** 183
 Total appeals reviewed Board: 113
 Leonard Reviewing: 12
 Pending appeals: 70
 Closed: 90

2013 Appeals taken: 216 Total appeals reviewed Board: 62

Appeal count through 12/03/2013

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 12 of the 2012 and 16 of the 2013 pending appeals in Leonard's file to be reviewed - **Requesting the Board acknowledge**

VI. APPEALS:

- a. **Map & Parcel:** S21-91
Owner Name: BETTY GAMBILL
Tax Year: 2013

Owner's Contention: CAR WASH SHOULD HAVE BEEN REMOVED FROM TAX YEAR 2012 & 2013

Determination: 1) THE CAR WASH THAT MS GAMBILL OWNS SHOULD HAVE BEEN REMOVED FOR THE 2013 TAX YEAR.
 2) AN AREIAL PHOTO WAS LOOKED AT TO DETERMINE THAT THE CAR WASH WAS THERE AT THE END OF 2012 BUT WAS GONE AS OF JANUARAY 2013.

Recommendations: MAKING A CORRECTION ON THE 2013 TAX BILL BY CHANGING R1 BUILDING VALUE FORM \$26,277 TO \$10,621, THIS \$10,621 IS AN ACCESSORY VALUE BEING ASPHALT OR CONCRETE VALUE. THE LAND WILL REMAIN AT \$77,054 FOR A TOTAL FMV OF \$87,675 FOR THE 2013 TAX YEAR.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

- b. Appeal waiver and release Pamela D. & Robert Wesson
 Mr. Barker, Chairman acknowledged & signed

- c. **Property:** A 2007 GMC Yukon
Appellant: HUGHES, CHRISTY
Years: 2013
Contention: FAIR MARKET VALUE (TAVT)

Determination:

1. TAVT valued appealed: \$ 18,050 Purchase price (see included Bill of Sale):
 - a. \$ 11,900 vehicle sales price
 - b. \$ 18 title fee
 - c. \$ 89 document preparation fee
 - d. Appellant's proposed value: \$ 11,900

2. Appellant's case is based on purchase price.
 - a. Per included e-mail received 12/17/2013, interior is in good condition
 - b. Vehicle was not available for inspection by the Assessors Office, but the single photograph provided by the Appellant does not indicate any body damage.

4. The TVAT is NOT a sales tax; therefore the actual selling price may not be significant in determining its value for tax purposes.

5. For used vehicles O.C.G.A. §48-5C-1(a) 1(A) sets the Fair Market Value as the value in the State's Assessment manual.

Recommendation:

It is recommended that the Board of Assessors leave this value unchanged

1. (FMV = \$ 18,050)

Reviewer Roger Jones

Motion to accept recommendation

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Mr. Wilson and Mrs. Edgeman have successfully completed the Course I: Certification for Assessors.

Mr. Bohannon suggested due to each employee going to the BOE for their own cases beginning after the first of the year that each employee with at least an Appraiser I status be changed to salary instead of hourly. Mr. Wilson instructed Mrs. Edgeman to send a letter to the Commissioners office to make the change.

Motion to change pat status:

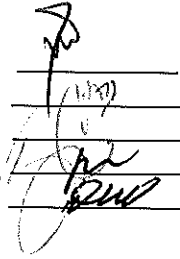
Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

Meeting Adjourned: 9:55 am

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



The image shows five horizontal lines with handwritten signatures written over them. The signatures are written in dark ink and appear to be cursive or semi-cursive. The first signature is the most prominent and appears to be 'W.M. Barker'. The other four signatures are smaller and less legible, but they correspond to the names listed in the adjacent text block.