

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 26, 2015

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

Meeting called to order @ 9:04 a.m. Nancy Edgeman was absent due to continuing education in Helen GA.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 19, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets
BOA reviewed, approved, & signed

b. Emails:

1. 2015 Assessment to sales ratio

The Board discussed and commented they would like a note not to print the spread sheets. The Board also ask for an estimation of the Revenue impact of the agenda item Kenny provided concerning the 2015 Assessment to Sales Ratio email. Mr. Barrett recommends ratio of 38%.

2. GAAO one day seminar October 19, 2015

The Board acknowledged and continuing education was discussed

3. Hurley /agenda item--final document package

Motion to forward appeals S28-4, S38-23, & S38-10 to the Board of Equalization was made by Mr. Wilson, Seconded by Mr. Richter, and all that were present voted in favor.

BOA acknowledged receiving email

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

BOA acknowledged receiving email

a. Total 2013 Certified to the Board of Equalization – 63

Cases Settled – 63
Hearings Scheduled –0
Pending cases – 0

b. Total 2014 Certified to the Board of Equalization – 53

Cases Settled – 53
Hearings Scheduled – 0
Pending cases –0

c. Total 2015 Certified to the Board of Equalization – 28

Cases Settled – 16
 Hearings Scheduled – 0
 Pending cases – 12

d. Total TAVT 2013-2015 Certified to the Board of Equalization – 36

Cases Settled – 36
 Hearings Scheduled – 0
 Pending cases – 0

BOA acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board. Wanda Brown presented status on 2015 digest submission preparation. 1) Some documents still need signatures such as mill rate and appeal list. 2) Consolidation sheets are in the process of being compiled.

NEW BUSINESS:**V. Appeals:**

2014 Appeals taken: 171
 Total appeals reviewed Board: 171
 Pending appeals: 0
 Closed: 170
Includes Motor Vehicle Appeals
Appeal count through 8/20/2015

2015 Appeals taken: 95 (including 6 late appeals)
 Total appeals reviewed Board: 93
 Pending appeals: 2
 Closed: 65
 Includes Motor Vehicle Appeals
Appeal count through 8/20/2015

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.
 BOA acknowledged

VI. APPEALS:

a. Owner: Emily Hennon
 Vehicle: 2000 Toyota Camry
 Tax Year: 2015

Owner's Contention: Condition, engine blown, value of car. I would say due to condition \$250.00 is what the car is worth.

Determination:

1. The mileage on the vehicle was Exempt at the date of purchase.
2. The purchase price according to the bill of sale is \$400.00 from Complete Cash Holdings LLC.
3. The Vehicle is a 2000 Toyota Camry in very poor condition. (See pictures in file)
4. The State value is \$2,450.
5. The NADA based on 200,000 miles shows clean retail as \$3,750, clean trade in as \$2,025, average trade in as \$1,500, and rough trade in as \$850.
6. Kelley Blue Book based on 200,000 miles shows fair purchase price as \$1,454 and the low trade in range is \$430. The values are based on fair condition (Kelly Blue Book does not give values for poor condition vehicles).

7) Property owner presented an invoice where she purchased a 1998 Toyota Camry for \$950 for the motor to go in the 2000 Camry in question.

Recommendations: Even though the Owner's contention is the car is only worth \$250 (scrap value), I recommend averaging the NADA rough trade in of \$850 and the Kelly Blue Books low trade in range of \$430 for a value \$640 and issue a refund for the difference.

Reviewer: Nancy Edgeman / Presenter: Kenny Ledford

Motion to set value at \$400:

Motion: Mr. Bohannon

Second: Mrs. Crabtree

Vote: All voted in favor

VII: MISC ITEMS:

a. Property: 19--3

Appellant: PLEDGER, TERRY A & JEAN R

Year: 2013 back to 2003

Contention: REQUEST FOR REFUND.

Determination:

1. Please see included BoA Agenda Item for 05/27/2015 meeting of the Board for background.
2. The Appellants are, per OCGA §48-5-380, requesting a refund of overpaid taxes for tax years 2013 to 2003.
3. As was noted in the 05/27/2015 Agenda Item, this tract was appraised at 3 acres, actually it less than 1 acre (0.81).
 - a. The parcel was acquired by the Appellants in March of 2002.
 1. For 2002, this parcel was a nine acre tract owned by Winston C & Kathryn Pledger.
 2. For 2003, the parcel was transferred to the Appellants and split into two parcels: 19--3 on the east side of Josh Ward Rd and 19--3-C on the west side of John Ward Rd
 - b. Parcel 19--3 has been erroneously listed as three acres since 2003.
4. Per OCGA §48-5-380(b) is limited to 3 years.

Recommendation:

1. Approve authorization for refund for tax years 2013 to 2011.
2. Refer Appellants to County Commissioner for any additional relief.

Reviewer: Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All voted in favor

b. Item on hold from 8/19/2015 BOA meeting. Policy will be presented during the meeting on 9/2/2015. - per recommendation from Department of Revenue, I am requesting approval to include the revised Errors and Release Policy as part of the Board of Assessors policy. NE
The BOA acknowledged

- c. Subject: 2015 Digest Items and Certified Mail for Hurley appeals
 1. Please see copies of receipts for certified mail total \$7.07
 2. Please see copies of receipt for Digest preparation items total \$6.39
 3. Grand Total: \$13.46

Requesting reimbursement for these items purchased on August 19, 2015 by Wanda Brown.

Reviewer: Wanda Brown

Motion to reimburse digest items:

Motion: Mr. Bohanon

Second: Mrs. Crabtree

Vote: All voted in favor

VIII: INVOICES:

a. Schneider (qpublic) Invoice No. 164577 - Date 8/17/2015 – Amount \$542.83
BOA signed and approved

Mr. Wilson stated he will be in class in Macon during next Wednesdays meeting on September 2, 2015.

Meeting Adjourned at 10:10 a.m.

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

Handwritten signatures of the board members over a set of horizontal lines.

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