

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 25, 2017

Attending: William M. Barker – Present
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 9:05 am by Mr. Bohanon as acting Chairman. Mr. Barker joined the meeting at 9:07 am and resumed the meeting as Chairman.

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 18, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Activity Summary
2. Aerial Photography
3. 2016 Georgia Power appeal
4. Chattooga County 2016 DOAA Reports instructions

BOA acknowledged receiving emails

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

Cases Settled –

Hearings Scheduled – 2

Pending cases – 2

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: 2

Total appeals reviewed Board: 2

Pending appeals: 0

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. SUBJECT: Property Reval 2016/ Old Tag List/ 2016 Tag List

DETERMINATION:

We have completed the new building property visits for December and January deadline. We are going back to the old tag list and beginning to work in the sales which all are included in the revaluation process. Therefore all visits are complete reviews on all houses and buildings for each property.

The following field work system we have in place is working very well on properties worked as a team due to most of them having many buildings, chicken houses and various buildings spread out over large acre tracts:

- a. Randy measures buildings while I sketch and take notes, Randy and I take turns knocking on doors and talking with property owners, we decide as a team what the grades and physicals and detail information should be. We split the excel data entry on visits and WinGap data entry which still needs modifications, I make sure notes and drawn sketches are accurate on paper while he takes these and sees what needs done to get the WinGap information matched up.
- b. Originally it was said that the old tag list had approximately 450 tags and our projected goal was to complete these by the end of December. However, at the time the 2016/2017 tag list was not included. Once all were printed as well as the sales list it brings the total higher. The 2016 list would have become old tags this year and so on if not worked in with the old tag list so we just mixed them all in to cut out back tracking.
- c. We did complete over 500 visits meeting the projected goal for number of visits but there old tags remaining. Randy will have the detailed listing of tags and how many remain.

If it so pleases the Board we will continue this system until the tags are totally caught up to the 2017 current list.

Reviewers: Wanda Brown and Randy Espy

Motion to visit Sales only until complete:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Re: Update of progress on visits to tagged properties.

Determination: As of Sep/2016 there were approximately 690 properties with tags requiring a visit. As of 01/20/2016; 453 of these tags have been visited. (65.65%) In total approximately 520 visits/reviews were made including tags, sales, and other misc. visits. 237 tags remain to be visited. Along with these tags are 31 more sales from 2016 to be visited. See attached spreadsheet.

Recommendations: Continue entry of data to wingap from visits made prior to installation of wingap. Continue visits of tagged properties and remaining sales from 2016.

Reviewer: Randy Espy

Motion to visit Sales only until complete:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: MOBILE HOMES

a. Property: 68--127 ACC bldg 1 – a manufactured home
Tax Payer: WEDGEWORTH, CHRISTENATER &
WEDGEWORTH, HENRY LL
Year: 2017

Contention: HOME TRADED IN FOR NEWER MODEL. THIS HOME, THEREFORE IS NOT TAXABLE IN CHATTOOGA COUNTY FOR THE 2017 TAX YEAR

Determination:

1. Home of record is a 1987 14x66 Fleetwood, ID number GAFLEW1AG440712708
 - a. Home was located at 873 Ben Mosley Circle.
 - b. For 2017 home was appraised at \$ 2,661.
2. Per a sales agreement (see Agenda Item Folder) dated 10/03/2016, the Wedgeworths traded in a 1987 14x66 Fleetwood, ID number GAFLEW1AG440712708 for a 2017 14x66 TruMH by Clayton Homes, Inc.
3. Field inspection of 01/19/2017 confirms only one MH on property. Based on satellite imagery the new home has been located in the same space previously occupied by the Fleetwood.
4. The information provided seems to indicate that the home was NOT in Chattooga County 01/01/2017, and was NOT owned by the Wedgeworths as of that date.

Recommendation:

1. Set the value of the Fleetwood to -0- for the 2017 tax year.
2. Add the 2017 14x67 Clayton TruMH to the 2017 prebill digest.
3. The Fleetwood was deleted from AY2017 in WinGAP AY2017 this date.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: S19--11 ACC bldg 1 – a manufactured home
Tax Payer: HUGHES MICKEY RANDALL
Year: 2017
Issue: HOME NO LONGER QUALIFIES FOR HOMESTEAD EXEMPTION

Determination:

1. Home in question is a 14x67 1993 Echo by Horton Homes, Inc
 - a. Home and real property listed in the name of Mickey R Hughes / Mickey Randall Hughes for 2008 to 2016. Property was homesteaded for each of those years.
 - b. Mr. Hughes died 07/28/2016. The real property transferred to Mickey & Joyce Hughes by Administrative Deed 09/30/2016 (DB 659 PGS 3-4).
 - c. A title application was filed on the manufactured home 01/10/2017
 - Title applicant is Russell Hughes Dooley
 - Purchase date per application was 01/03/2017
2. No homestead application has been filed on the property, as yet, for 2017.
3. Per phone call (01/18/2017) with Mr. Dooley, he will not be occupying this home. Mr. Dooley currently receives a homestead exemption on parcel 37--129-A.

Recommendation:

1. Remove this home from the 2017 Real Property digest and place it on the 2017 Prebill manufactured home digest.
2. As the home was not transferred until after 01/01/2017, leave the prebill account in the name of Mickey Randall Hughes for 2017.
3. Correction and transfer were performed in WinGAP AY2017 this date.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: INVOICES

- a. Office depot – Date 01/24/2017 Amount \$146.28
- b. Stamps 200 @ \$.49 = \$98.00
- c. Parker Systems Inv # 1015483 Date 1/19/2017 amount \$1,756.83

BOA reviewed, approved, & signed

Mrs. Edgeman informed the Board of the SouthData mix up with the personal property return forms that were delivered to the Assessors office instead of being mailed to the property owners. South Data corrected their mistake and mailed the returns the next day.

The Board discussed the open position as being a Field Appraiser Trainee. The Board instructed Mrs. Edgeman to send Ad to the Summerville News for next week's paper for the position with a deadline of February 13, 2017.

Meeting Adjourned at 10:21 am

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









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 Meeting of January 25, 2017