

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 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 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 18, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Alchemy Burn

Motion was made by Mr. Wilson to prepare Covenant breach letter for Map & Parcel 14-62, and 14-65, Seconded by Mr. Richter, All that were present voted in favor.

3. Employee Time

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 – 23

Hearings Scheduled – 0

Pending cases – 0

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

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

The office is working on bill corrections due to errors in the conversion to WinGAP and errors in the Tax Commissioners database. Email from Don Hicks explains if the errors were obvious clerical errors new bill can be created for property owners more or less. Motion was made by Mr. Wilson to make corrections on tax bills as they arise, Seconded by Mr. Bohanon, All that were present voted in favor.

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: MOBILE HOMES

a. Property: L03—55 Acc #1 a manufactured home
Tax Payer: HUTCHINS JACOB C & TAYLOR LEIGHANNE BEECH
Years: 2015 to 2017

Contention: MANUFACTURED HOME SHOULD HAVE BEEN INCLUDED IN REAL PROPERTY TAX ACCOUNT FOR TAX YEARS INDICATED.

REAL PROPERTY FMV = \$ 6,846

MH FMV = \$ 21,106

Determination:

1. The Appellants acquired the real property August of 2014 (DB 631 PG 75). The manufactured home appears to have been part of the transaction, with title to the home transferring to the Appellants in July of 2014.
2. The Appellants filed for and received a state standard \$ 2,000 homestead exemption on this parcel, said exemption to apply beginning with the 2015 tax year.
 - a. However, the manufactured home was NOT transferred from the prebill mobile home digest to the real property digest.
 - b. As a result, the Appellants have been receiving a separate prebill on the manufactured home every year since 2015.
3. The 40% gross assessment of the real property, *without the manufactured home*, was still greater than \$ 2,000 so the Appellants have received full credit for the homestead exemption each year.
4. The Appellants are delinquent on both accounts.
 - a. 2015 through 2017 for the manufactured home
 - b. 2015 and 2016 for the real property (2017 real property bills are still pending as of this date).

Recommendation:

1. If the Appellants have NOT paid these bills as of the date the BTA reviews this item:
 - a. Set the value of the manufactured home to -0- on the prebill digest for tax years 2015, 2016, and 2017.
 - b. Add the value of the home to the real estate bills for the same tax years. This would result in a fair market value on the real property account of \$ 27,952 for the years in question.
2. If the Appellants HAVE paid these bills, then it is recommended that no changes be made to these years (the Appellant IS receiving full monetary benefit of the homestead exemption without any changes), and this account be corrected for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:
Motion: Mr. Wilson
Second: Mr. Bohanon
Vote: All that were present voted in favor

VII: APPEALS

a. Property Owner: Georgia Power
Map & Parcel: Public Utility
Tax Year: 2015

Contention: Georgia Power has rejected the counter offer from the Board of Assessors of 36.70. Georgia Power is requesting the Board reconsider their offer of 35.53% or similar.

Determination: The Board of Assessors set the equalized ratio in 2015 of 38.01% based on in house sales study. The tax amount based on 38.01% is \$361,859.97, 35.53% \$338,686.22, 36.70% \$349,839.13, and 36.00% \$342,724.53.

Recommendation: Since Georgia Power has rejected the 36.70% proposed by the Board, I recommend a final offer of 36.00%. This would be a tax amount of \$342,724.53 and a difference of \$4,038.3 from 36.00% to 35.53%.

Reviewer: Nancy Edgeman

Motion to accept recommendation:
Motion: Mr. Richter
Second: Mr. Bohanon
Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Appeal Waiver & Release
Xavier Dekarske
2010 Toyota Tacoma
Needs Chairman, Mr. Barkers signature
Mr. Barker, Chairman Signed

IX: INVOICES

a. Amazon - 2 Tape measures Date 10/20/2017 Amount \$56.21
b. Lowes - Bosch laser measure Data 10/21/2017 Amount \$74.89
c. Parker Fibernet LLC Inv # 1017447 Amount \$1,537.50
BOA Reviewed, approved & signed items a-c

Motion was made by Mr. Richter to enter into Executive session per O.C.G.A 50-14-3(6), Seconded by Mr. Bohanon, All that were present voted in favor.

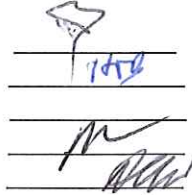
Motion was made by Mr. Wilson to exit Executive session, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Bohanon to eliminate the Office Manager position, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Wilson to prepare a letter for Jason Winters, County Commissioner stating the Office Manager position in the Assessor's Office has been eliminated and Nancy Edgeman has been appointed as Chief Appraiser effective October 11, 2017, Seconded by Mr. Bohanon, All that were present voted in favor.

Meeting Adjourned at 10:05am

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



Handwritten signatures on lines. The first line has a signature that appears to be 'HTB'. The second line has a signature that appears to be 'M'. The third line has a signature that appears to be 'DW'.

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