

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 1, 2017

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman - Present
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Meeting called to order at 9:02 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 25, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks & W2's

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

2. Budget Expenditures Report 12/31/2016

The Board instructed Mrs. Edgeman to contact the Commissioners office in reference to the County Digest Assessments on the Budget Expenditures report.

3. Now Hiring Ad

4. Job duties

5. Professionalism in the office

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 – 0

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.

The office is taking homesteads, covenants, and mobile home appeals.

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. Issue: Lack of independent validation / verification of Mobile Home values and/or Mobile Home option values.
Appraiser: Roger F Jones
Year: 2017

Determination:

1. The county needs a set of valuation schedules for manufactured homes similar to those currently used for aircraft and marine craft.
 - a. For use in manufactured home appeals.
 - b. For use as source material for cost data for manufactured home option values.
 - House style roofing and siding
 - Central Air systems
 - Heat systems / gas and electric
 - Bay Windows / Box Windows
 - Fireplaces / Wood Stoves
 - Etc.
2. In the past the county used the NADA mobile home valuation schedules on CD.
 - a. Two years ago NADA stopped producing the CD Rom.
 - b. The County then subscribed to the NADAGuides website
 - c. For 2017 the subscription has expired.
3. Our values for 2017 are required to reflect FMV as of January 1st of the tax year.
 - a. For a \$65 subscription, NADA values for January 2017 are available on the web.
 - b. It is a 12-month subscription, but at the reduced cost, only the January-February values will be available.

Recommendation:

It is recommended that the Board of Assessors approve the expenditure of \$ 65 for the subscription cost to the NADA January 2017 mobile home valuation guides.

Reviewer: Roger F Jones

Motion to accept recommendation to purchase subscription:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: INVOICES

1. WinGap Conversion – Date 1/29/2017 – Inv# 133 – Amount \$10,000
BOA reviewed, approved, & signed

A motion was made by Mr. Richter to purchase 500 door hangers for notification to mobile home owners not displaying decals and 500 door hangers used for other property visits, Seconded by Mr. Wilson, all that were present voted in favor.

Motion was made by Mr. Bohanon to purchase the Aerial photography from Surdex Corporation in the amount of \$3,240 presented and recommended by Kenny Ledford, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Wilson to continue employment for Nancy Edgeman, Kenny Ledford, Wanda Brown, Cindy Finster, Randy Espy, & Roger Jones in the Assessors office for 2017, Seconded by Mr. Richter, all that were present voted in favor.

Cindy Finster requested approval from the Board of Assessors to visit Walker County for training. The Board approved.

Meeting Adjourned at 10:30 am

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







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