

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 17, 2017

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

Meeting called to order at 9:02 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 10, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. Work Hours

3. Online Assessment notices

4. 2017 Final Legislative Update Now Available

BOA acknowledge receiving emails

Total TAVT 2017 Certified to the Board of Equalization – 2

Cases Settled – 2

Hearings Scheduled – 0

Pending cases – 0

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

BOA acknowledged

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

We are working on getting the final items entered so we can begin working towards assessment notices.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 6

Total appeals reviewed Board: 5

Pending appeals: 1

Closed: 5

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MOBILE HOME APPEALS:

a. Property: S40--107-A Acc #1 a manufactured home
Tax Payer: SMITH THOMAS NATHANIEL Tax Commissioner as Agent
Year: 2016 and 2017

Contention: HOME NOT TAXABLE FOR THE YEARS INDICATED

Determination:

1. The value in contention \$ 2,246
2. The home in question is a 1976 year model Charmer by Bowen Mobile Homes
 - a. Dimensions listed as 12x65
 - b. Classed as of "fair" quality and fully depreciated to 16% physical condition.
 - c. There are no Add-Ons listed to this home.
3. Appellant reports that the home is no longer on this property.
4. Home first appears in the tax records in the name of Robert Camp in 1992.
 - a. Included in homestead exemption for years 1996 to 2015.
 - b. Real estate transferred to Appellant by tax sale for tax year 2016; at that time the homestead was removed and the home was placed on the prebill mobile home digest.
5. Field inspection of 05/08/2017 confirms the home is not on the parcel.
 - a. An examination of satellite imagery indicates that the home was located on the property in 2007, but was gone as of June 2009.
 - b. No 2008 satellite image of this parcel has been discovered.
6. The 2016 & 2017 prebills on this home were paid in April of this year. The 2011 to 2015 real estate bills (which included the manufactured home) were all paid on the same day: 11/03/2015.
7. Any adjustment of the 2011 to 2015 bills to remove the value of the home, would result in additional taxes being charged to the property for 2011 to 2014.
 - a. If the manufactured home is removed from the property, then the parcel would not qualify for the \$ 2,000 homestead exemption it received for these years.
 - b. The gross assessed value for the property for these years was \$ 2,298. Minus the \$ 2,000 homestead exemption and the taxable value of this property was \$ 298.
 - c. If the home and the homestead are removed, the taxable value of the parcel would increase to \$ 1,400 for these years.

Recommendation:

1. It is recommended that the value of the home be set to – 0 – for 2016 and 2017 prebills.
2. It is recommended that the 2011 through 2015 real property bills be left unchanged.
3. It is recommended that this home be deleted from the county's tax rolls for the 2018 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

Joy Hampton, Tax Commissioner joined the meeting at 9:30am and discussed when she would start receiving a list of decals not being displayed on Mobile Homes. She was informed by Roger Jones that she would be receiving a list on the 1st day of each month beginning June 1, 2017.

VII: TAVT APPEALS:

a. Owner: Wayne Forbes
Vehicle: 2011 Ford Ranger Super C TK
Tax Year: 2017

Owner's Contention: Should pay taxes on what I paid for it. Vehicle has rebuilt title.
Owners asserted value: \$6,694.00

Determination:

1. Purchase price according to Bill of Sale is \$6,694.00
2. The mileage at date of inspection was 62,219.
3. The vehicle is in good condition.
4. The State value is \$10,525.
5. The NADA shows clean retail as \$14,400, clean trade in as \$11,375 Average trade in as \$10,450, and Rough trade in as \$9,325
6. Kelley Blue Book shows Fair Market Range as \$13,743 - \$16,916
7. Sales not available for rebuilt title.

Recommendations: Since I couldn't determine if the State has considered the value with a rebuilt title (Tax Office attempted to check the value before vehicle was salvaged and could not get a value due to the title being an out of state title), I recommend \$8,610 (The difference in the State value of \$10,525 and the purchase price of \$6,694).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: MOBILE HOME POLICY

a. Mobile home policy changes

Motion was made by Mr. Bohanon to approve the Mobile home guidelines with a \$500 scrap value and send to Jason Winters and Chris Corbin for their opinion on running it in the paper, Seconded by Mr. Wilson, All that were present voted in favor.

IX: INVOICES

a. Schneider qpublic – INV-0974 - Due Date 7/7/2017 - Amt \$617.50

BOA reviewed approved and signed

Meeting Adjourned at 10:20am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson









Chattooga County
Board of Tax Assessors
Meeting of May 17, 2017