

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 7, 2017

Attending: William M. Barker – Present
Hugh T. Bohanon Sr. – **Absent**
Gwyn W. Crabtree – **Absent**
Richard L. Richter – Present
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 31, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

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.

Working on tables and schedules in WinGAP.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 9

Total appeals reviewed Board: 6

Pending appeals: 3

Closed: 6

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

BOA acknowledged

VI: MOBILE HOME APPEALS:

a. Property: P08—1 Acc #1 a manufactured home
Tax Payer: FOWLER, JOHNNY LEE
Years: 2016 & 2017

Contention: HOME IS NOT TAXABLE FOR YEARS INDICATED

Determination:

1. Value in contention: \$ 5,937
2. Home in question: a 1995 year model Legacy manufactured home by Homes of Legend, Inc
 - a. Dimensions listed are 14x76.
 - b. Home listed as a grade "10" (below average quality) at 31% physical condition
 - c. There are NO Add-Ons listed to this home
3. Owner contends that home was removed from property for the indicated tax years. According to Appellant, home was traded in for a 27x68 Clayton home.
4. The 27x68 Clayton was on the prebill digest for 2016 & 2017, with taxes paid 03/14/2016 and 02/09/2017 respectively.
5. Examination of satellite imagery indicates:
 - a. 14-wide on this parcel in November of 2014
 - b. 27-wide on property at time of 2015 satellite image

Recommendation:

1. Set the value of the 14x76 Legacy to – 0 – for the tax years of 2016 & 2017.
2. Delete the 14x76 Legacy from the county tax rolls for tax year 2018.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Appeal Waiver & Release

Thomas J & Phyllis Middleton
Map & Parcel S05-17-001
Needs Chairman, Mr. Barkers signature
Mr. Barker signed

VII: MOBILE HOME POLICY

a. Mobile home policy changes

Sent email to Chris Corbin & Jason Winters with no response.

The Board discussed property owners living in travel trailers / campers.

The Board requested an update on Accessory building info that was requested via email for next week's Board meeting.

Meeting Adjourned at 9:38 am

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
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