

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 4, 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 @ 9:00 a.m.

APPOINTMENTS: Joy Hampton joined the meeting at 9:15 to reintroduce herself and discuss mobile homes. Mrs. Hampton also ask if there was a signed agreement between the Assessors office and the Tax Commissioners office where the Homestead exemptions have been delegated to the Assessors office form the Tax Commissioner.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 28, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Activity Summary

2. Budget Expenditures Report

BOA acknowledged receiving emails

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

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

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

Exploring and learning the WinGap system.

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 117

Total appeals reviewed Board: 117

Pending appeals: 0

Closed: 117 Includes Motor Vehicle Appeals

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MISC ITEMS**a. WINGAP discussion**

The office is now working with future year data in WinGAP. The WinGAP team recommended we review all areas and check for issues with the data conversion. We are scheduled for training January 9 thru 13, 2017.

b. SUBJECT: Property Reval 2016 End of December Deadline**Determination:**

1. From September through December 512 property visits have been completed.
2. Data entry is complete for 397 which was a part of the data file sent to the WinGap.
3. There are 115 not included in the data file forwarded to WinGap. (Approximately 10 of the 115 have been entered into WinGap and some with partial data entry).
4. The building sketches and adding or removing accessories will be a work-in-progress while learning the system and getting our calculations and schedules into WinGap.
5. There are 8 new house tags remaining, also the move-to-completes, all new buildings and chicken farms included in the reval being visited together.
 - a. The properties with chicken houses or multiple buildings are more time consuming but should be included in the new building tag list along with new houses to maintain uniformity with property owners.

Conclusion:

1. The new building tags not visited by January 1, 2016 should have no bearing on them not being counted as there on January 1 and will still be included in the 2017 digest.
 - a. According to the previous field representatives the normal procedure is to continue adding new buildings through the end of January unless they do not meet the percentage complete requirement of at least 40% complete.
 - b. The level of completion of a new building as of January 1 may still be established by the level of completion later in the month of January.
2. Adding new houses:
 - a. Normally if a house is 100% complete by the end of January it's highly unlikely that it was less than 70% complete by the end of December and most property owner's will tell us if it was 100% complete by January 1st.
 - b. In the event the visit can't be made by January 1, field representatives discuss the level of completion list with the property owner coming to an agreement of what the completion level was as of January 1.
3. Chicken houses and farm buildings:
 - a. These buildings are usually scheduled to be complete during a certain time frame due to business deadlines in most cases.
 - b. The chicken houses are more difficult to determine level of completion with some moving at a faster pace and sometimes it depends on how many they are building.
 - c. It can also depend on the amount of land to be leveled and cleared.
 - d. The procedure is followed as closely as possible to the same procedure of determining level of completion of the new houses.

Recommendation:

1. Continue adding new houses into January and add as many other new buildings as possible throughout the month of January as long as in agreement with the property owner the percentage of complete as of January 1, 2017.

Reviewers: Wanda Brown and Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Voted: All that were present voted in favor

Motion was made by Mr. Wilson for Mr. Barker to remain as Chairman and Nancy Edgeman to remain as Secretary to the Board of Assessor for 2017, Seconded by Mr. Bohanon, all that were present voted in favor.

Mr. Bohanon requested for Kenny Ledford to email a copy of the 2016 sales to include sales price VS appraised value.

The Board of Assessors instructed Nancy Edgeman to do employee reviews within the next month.

Meeting Adjourned at 9:15 am

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



Handwritten signatures of William M. Barker, Hugh T. Bohanon Sr., Richard L. Richter, and Doug L. Wilson over horizontal lines.

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