

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 9, 2018

Attending: William M. Barker – Present
Hugh T. Bohanon Sr. – **Absent**
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady - Present
Nancy Edgeman – Present

Meeting called to order at 9:03 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 2, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

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 Equalization - 23

Cases Settled – 25

Hearings Scheduled – 0

Pending cases – 0

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

Received appraisals from Attorney's office

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

The office is preparing for assessment notices.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 1

Total appeals reviewed Board: 1

Pending appeals: 0

Closed: 1

2018 Real & Personal Appeals taken: 0

Total appeals reviewed Board: 0

Pending appeals: 0

Closed: 0

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

V. MOBILE HOMES

a. Property: 52—31-C a manufactured home
Tax Payer: POWELL, JUNE
Years: 2017 to 2018

Contention: HOME WAS NOT TAXABLE FOR THIS TAX YEAR
 TAX APPRAISAL \$ 35,043

Determination:

1. Home was visited as part of 2018 Delinquent Home project
 - a. Home is listed as a 2009 year model River Birch manufactured home.
 - b. Size is listed as 26x56
 - c. Add-Ons consist of:
 - House style roofing and siding
 - Central heat and air
 - A fireplace.
2. According to the Home Owner's daughter, home was repossessed in April or May of 2017.
3. Field inspection of 04/27/2018 confirms the home is not on this property.
4. Satellite imagery indicates that home was no longer on the parcel in February of 2017.

Recommendation:

1. It is recommended that the value of this home be set to -0- for tax years 2017 & 2018. 2017 is included because it cannot be verified that the home was at this location 01/01/2017.
2. It is recommended that this home be deleted from the county tax rolls for tax year 2019.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VI: COVENANTS**a. 2018 Conservation use land & Forest land protection Act Values**

Rule 560-11-6-.09. [Effective 3/26/2018]

Table of Conservation Use Land Values

(1) For the purpose of prescribing the 2018 current use values for Conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield.
 Table of per acre values: W1-852, W2-765, W3-695, W4-637, W5-584, W6-541, W7-507, W8-466, W9-425,
 A1-1,547, A2-1,463, A3-1,356, A4-1,243, A5-1,121,
 A6-1,003, A7-891, A8-782, A9-669;

Rule 560-11-11-.12. [Effective 3/25/2018]

Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the 2018 current use values for conservation use land, the state shall be divided into the following

nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield.
Table of per acre values: W1-852, W2-765, W3-695, W4-637, W5-584, W6-541, W7-507, W8-466, W9-425;

Recommendation: Requesting BOA approves and adopts the Department of Revenues Conservation Use Land Values and the Forest Land Protection Land Use Values for 2018.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: APPEALS

a. Owner: Jessica Roberta Anne Park

Vehicle: 2011 Chevrolet Malibu 1G1ZC5EU7BF291175

Tax Year: 2018

Owner's Contention: Car has rebuilt title & front end damage paid \$2,500

Owners asserted value: \$3,500

Determination:

1. Owner purchased vehicle for \$2,500 according to Bill of Sale.
2. The mileage at date of purchase was 205,074.
3. The vehicle is in very good condition.
4. The State value is \$5,925.
5. Tax Commissioner lowered the value to \$5,000 but owner wasn't satisfied and wanted to appeal.
6. The NADA shows rough trade in as \$1,675, Average trade in as \$2,575, clean trade in as \$3,325, and Clean retail as \$5,725.
7. Kelley Blue Book shows Fair Market Range \$4,592 - \$6,505.

Recommendations: Based on the values from NADA & Kelley Blue Book, I recommend leaving the value at \$5,000 that was changed by the Tax Commissioner. .

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: EXEMPTIONS:

a. Property Owner: Ronald B. Wright

Map & Parcel: 81-10c

Tax Year: 2018

Contention: Mr. Wright visited the office on May 3, 2018 to file for Veterans Exemption.

Determination:

1. Mr. Wright presented a letter from the Department of Veterans Affairs stating that his combined service connected evaluation is 100%. (See letter in file)

Recommendation: Approve the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

Kenny Ledford joined the meeting to discuss the sales ratio that He and Nancy Edgeman have been working on. Kenny and Nancy will present their finding to the Board for approval on May 18, 2018.

The Board will hold a special meeting on Friday, May 18th to discuss and approve final sales ratio study and mailing of Assessment notices.

No meeting will be held on Wednesday, May 16th, 2018 due to CAVEAT.

Meeting Adjourned at 9:55am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

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