

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 3, 2017

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

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**Meeting called to order at 9:00 am**

**Motion was made by Mr. Wilson to appoint Mr. Barker as Chairman, Mr. Bohanon as Vice Chairman, and Nancy Edgeman as Secretary, Seconded by Mr. Bohanon, All that were present voted in favor.**

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes December 20, 2017 and no Meeting December 27, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Checks

**BOA acknowledged receiving**

b. Emails:

1. Weekly Work Summary

2. Employee Reviews

**BOA acknowledged receiving email**

**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**

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

**Mobile home bills and Personal property returns are being prepared to be mailed.**

**NEW BUSINESS:**

**V. APPEAL:**

**2017 TAVT Appeals taken: 14**

**Total appeals reviewed Board: 14**

**Pending appeals: 0**

**Closed: 14**

**2017 Real & Personal Appeals taken: 168**

**Total appeals reviewed Board: 168**

**Pending appeals: 0**

**Closed: 168**

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

**VI: COVENANTS**

**a. Property Owner: Martha Pettigrew**

**Map & Parcel: 14-62 & 14-65**

**Tax Year: 2017**

**Contention:** Martha Pettigrew visited the office on December 18, 2018 requesting to opt out of her covenant per O.C.G.A. 48-5-7.4 (q) (3)

**Determination:**

1. According to O.C.G.A. 48-5-7.4(q)(3) Any case in which a covenant is breached solely as a result of an owner electing to discontinue the property in its qualifying use, provided such owner has renewed without **an intervening lapse** at least once the covenant for bona fide conservation use, has reached the age of 65 or older, and has kept the property in a qualifying use under the renewal covenant for at least three years. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors;
2. Martha & Dalon Pettigrew purchased Map & Parcel 14-65 in 1995.
3. Martha & Dalon Pettigrew purchased Map & Parcel 14-62 in 1996.
4. Map & Parcel 14-62 was transferred from Martha & Dalon Pettigrew to Martha Pettigrew in 1998 with no Covenant continuation recorded.
5. Map & Parcel 14-65 was transferred from Martha & Dalon Pettigrew to Martha Pettigrew in 2004 with no Covenant continuation recorded.
6. Map & Parcel 14-65 was transferred from Martha Pettigrew to James Bobby Davis II and Jody C Wilson in 2004 with no Covenant continuation recorded.
7. Map & Parcel 14-62 was transferred from Martha Pettigrew to James Bobby Davis II and Jody Wilson in 2006 with no Covenant continuation recorded.
8. Map & Parcel 14-62 and 14-65 was transferred from James Bobby Davis II & Jody Wilson to Bobby James Davis II in 2006 with no Covenant continuation recorded.
9. Map & Parcel 14-62 & 14-65 was transferred from James Bobby Davis II to Martha Pettigrew in 2008.
10. According to research Martha and Dalon Pettigrew entered the property into a covenant April 1, 1998 and expired December 31, 2007. Ms. Pettigrew entered Map & Parcel 14-62 & 14-65 into a new covenant March 26, 2009, which left year 2008 without a covenant.

**Recommendation:** I recommend denying Ms. Pettigrew's request to opt out of the Covenant. O.C.G.A. 48-5-7.4(q)(3) states without an intervening lapse. The lapse occurred in 2008 disqualifying Ms. Pettigrew's option to opt out of the Covenant.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation and mail letter to property owner, County Commissioner Jason Winters, and County Attorney, Chris Corbin:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**VII: EXEMPTIONS**

**a. Property Owner: Alan Michael Hagan**

**Tax Year: 2018**

**Map & Parcel: 66-2**

**Contention:** Filing for Veterans exemption

**Determination:**

1. A letter was submitted from the Department of Veterans Affairs dated September 28, 2017 confirming Mr. Hagan is granted entitlement to the 100% compensation rate effective June 1, 2017.
2. The letter from the Department of Veterans affairs states Mr. Hagan's service connected disability is 100%.

**Recommendation:** Recommending approval of the veteran's exemption for the 2018 tax year based on 100% rate in accordance with O.C.G.A. 48-5-48(a)(1).

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

**b. Property Owner: Hugh T. Bohanon, SR & Mary Louise**  
**Tax Year: 2018**  
**Map & Parcel: 47b-84-A**

**Contention:** Filing for Veterans exemption

**Determination:**

1. A letter was submitted from the Department of Veterans Affairs dated July 3, 2017 confirming Mr. Bohanon is granted entitlement to the 100% compensation rate effective September 20, 2017.
2. The letter from the Department of Veterans affairs states Mr. Bohanon's service connected disability is 60% or more.

**Recommendation:** Recommending approval of the veteran's exemption for the 2018 tax year based on 100% rate in accordance with O.C.G.A. 48-5-48(a)(1).

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter via email

**Vote:** All that were present voted in favor (Mr. Bohanon didn't vote due to the item being his exemption)

**c. Property Owner: James Roy Ashworth**  
**Tax Year: 2018**  
**Map & Parcel: 64D-40**

**Contention:** Filing for Veterans exemption

**Determination:**

1. A letter was submitted from the Department of Veterans Affairs dated December 21, 2017 confirming Mr. Ashworth is granted entitlement to the 100% compensation rate effective December 11, 2017.
2. The letter from the Department of Veterans affairs states Mr. Ashworth's service connected disability is 100%.

**Recommendation:** Recommending approval of the veteran's exemption for the 2018 tax year based on 100% rate in accordance with O.C.G.A. 48-5-48(a)(1).

**Reviewer:** Wanda A. Brown



**Motion to accept recommendation:**  
**Motion: Mr. Wilson**  
**Second: Mr. Bohanon**  
**Vote: All that were present voted in favor**

### VIII: MOBILE HOME DIGEST

**a. ITEM: Chattooga County Prebill Manufactured Home Digest**  
**Appraiser: Roger F Jones**  
**Year: 2018**

#### Summary:

##### 1. Digest Breakdown

a.	Total FMV	\$ 16,711,661	Total ASV	\$ 6,684,665	Total Count	1,838
b.	Uninc	\$ 15,211,729		\$ 6,084,692		1,622
c.	Summerville	\$ 1,271,737		\$ 508,695		186
d.	Trion	\$ 17,550		\$ 7,020		1
e.	Lyerly	\$ 100,664		\$ 40,266		15
f.	Menlo	\$ 109,981		\$ 43,992		14

##### 2. Comparison with 2017 prebill digest

- 31 fewer MHs for 2018 (1,838 vs 1,869)
- \$ 611,810 increase in FMV for 2018
- \$ 244,726 increase in ASV for 2018

##### 3. Comparison with estimated revenue

- 2017 estimated revenue \$ 166,561
  - County \$ 77,799
  - School \$ 88,762
- 2018 estimated revenue \$ 196,144
  - County \$ 104,774
  - School \$ 91,370
- Estimated revenue increase \$ 29,583
  - County \$ 26,975
  - School \$ 2,608

##### 4. 2018 prebill digest particulars

- 101 units are being valued by the NADA module
- 68 units are being valued by the WinGAP cost schedules
- 1,669 units maintain over-ride values.

#### Recommendations:

- It is recommended that the over-ride values be maintained on the 1,669 units for the 2018 prebill digest.
- It is therefore recommended that all these values (NADA, Cost, & Over-rides) be approved by the Board of Tax Assessors for the 2018 Chattooga County prebill digest per Substantive Rule 560-11-9-.08-(3).

**Reviewer: Roger F Jones**

**Motion to accept recommendation:**  
**Motion: Mr. Wilson**  
**Second: Mr. Bohanon**  
**Vote: All that were present voted in favor**

**IV: INVOICES**

**a. Parker Fibernet LLC** – Inv# 1017908 – Date 12/18/2017 – Amount \$2,050.00

**b. Office Depot** – Order # 24824970 – Date 01/02/2018 – Amount \$95.90

**BOA reviewed, approved, and signed items a and b.**

**The BOA discussed Employee reviews, Budget, & Mobile home digest.**

Meeting Adjourned at 10:27am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Chattooga County

Board of Tax Assessors

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01/10/2018