

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 9, 2019

Attending:	William M. Barker – Absent Richard L. Richter – Absent Doug L. Wilson – Present Betty Brady – Present Randy Pauley - Present Nancy Edgeman – Present Kenny Ledford - Present
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Meeting called to order at 9:30 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 2, 2019

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

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 2018 Certified to the Board of Equalization – 2

Total 2018 Real & Personal Certified to Board of Equalization - 22

Cases Settled –22

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.

Personal Property returns and Mobile Home Digest is being prepared.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 0

Closed: 2

2018 Real & Personal Appeals taken: **74**

Total appeals reviewed Board: 74
Pending appeals: 0
Closed: 74

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

VI: MISC ITEMS

ON HOLD PENDING FURTHER STUDY

a. SUBJECT: Poultry House Analysis
Tax Year: 2019

b. Subject: 2019 Assessor's Office Budget

Requesting the Board of Assessors adopt and approve the amended budget for the Assessor's office for the upcoming year of 2019 in the amount of \$393,274.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

c. SouthData - Personal Property Returns for tax year 2019:

850 Returns – Cost approximately \$680

CD Charge – Cost additional \$50

Total - \$730.00

Recommendation: Requesting the Board of Assessor's approval

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

d. Subject: Chattooga County Prebill Manufactured Home Digest
Year: 2019

Summary:

1. Digest Breakdown

a. Total FMV	\$ 16,776,949	Total ASV	\$ 6,710,780	Total Count	1,856
b. Uninc	\$ 15,144,240		\$ 6,057,696		1,645
c. Summerville	\$ 1,365,617		\$ 546,246		180
d. Lyerly	\$ 158,541		\$ 63,416		17
e. Menlo	\$ 108,551		\$ 43,420		14

2. Comparison with 2018 prebill digest

- a. 18 more MHs for 2019 (1,856 vs 1,838)

3. Comparison with estimated revenue

- a. 2018 estimated revenue \$196,144
 - County \$104,774
 - School \$ 91,370

b. 2019 estimated revenue	\$ 185,043
• County	\$ 99,930
• School	\$ 85,113
c. Estimated revenue decrease	\$ 11,101
• County	\$ 4,844
• School	\$ 6,257

4. 2019 prebill digest particulars
 - a. 260 units are being valued by the NADA module
 - b. 214 units are being valued by the WinGAP cost schedules
 - c. 1,400 units maintain over-ride values.

Recommendations:

1. It is recommended that the over-ride values be maintained on the 1,400 units for the 2019 prebill digest.
2. It is therefore recommended that all these values (NADA, Cost, & Over-rides) be approved by the Board of Assessors for the 2019 Chattooga County prebill digest per Substantive Rule 560-11-9-.08-(3).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

The BOA discussed the Sales ratio study with Kenny Ledford and Nancy Edgeman.

Meeting Adjourned at 10:08am

Doug L. Wilson, Chairman
 Richard L. Richter
 Betty Brady
 Randy Pauley
 William Barker

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