

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 22, 2020

Attending:

Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00am

APPOINTMENTS: Jack Brewer 9:50am, Jeff Coley 10:00am, Adam Lanier 10:15am, Harold Wallace 10:30am, Kingston Lanier 10:45am, & Christopher Watson 11:00am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 15, 2020

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

c. Mail:

1. Georgia Property Tax News

BOA acknowledged receiving

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

Total 2019 MH's Certified to the Board of Equalization –1

Total 2019 Real & Personal Certified to Board of Equalization - 26

Cases Settled – 26

Hearings Scheduled –0

Pending cases –0

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

Personal Property returns will be mailed on 1/15/2020.

NEW BUSINESS:

V. APPEALS:

2019 Mobile Home appeals taken: 19

Total appeals reviewed Board: 19

Pending appeals: 0
Closed: 19

2019 Real & Personal Appeals taken: 72
Total appeals reviewed Board: 72
Pending appeals: 0
Closed: 72

Weekly updates and daily status kept for the 2020 appeal log by Nancy Edgeman.
BOA acknowledged

VI: MISC ITEMS

a. Subject: Poultry House Owners Appeal to Superior Court **Tax Year: 2019**

During 2019 appeal period six Poultry House owners appealed requesting \$3.00 per sq. ft. on their poultry houses. Properties appealed include Map & Parcel 21-50, 65-22, 37-27, 44-26B, 42-41, 37-47C. Based on research from sales, cost to build, and University of Georgia study the Board of Assessors made no change to the property and appeal was forwarded to Board of Equalization. The Board of Equalization made no change giving Appellants the opportunity to appeal to Superior Court.

Six property owners appealed to Superior court.

O.C.G.A. 48-5-311(g)(2) states when property owner's appeal to Superior Court the Board of Assessors must within 45 days schedule a conference with property owners. If an agreement is not reached written notice and a \$25 filing fee must be paid by the tax payer within 20 days.

Per O.C.G.A. 48-5-29 taxes must be paid in order to appeal to Superior court.

Determination: Upon receiving more detailed documentation the Assessor's office determined poultry houses and related accessory buildings deteriorate at a faster rate than other non related buildings.

The depreciation method used for poultry houses in 2019 was observed condition. **Observed condition** is the most detailed method of estimating depreciation that breaks down depreciation into all components (curable, incurable).

Recommendation: I recommend the Age life method be used on Map & Parcel 21-50, 65-22, 37-27, 44-26B, 42-41 & 37-47C's poultry houses and related accessory buildings for 2019 appealed properties. Age/life method is the cost a building is depreciated at a fixed annual percentage rate.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: 3 voted yes and 1 abstained

Mr. Brewer recused himself due to potential conflict of interest.

VII: COVENANTS

a. 2020 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CLOWDIS BONNIE	15-3	39.95	37.95	RENEWAL
HIX JIMMY	78-80-A	12.85	12.85	RENEWAL
CURRY KELLIE	53-28	85.56	83.56	CONT
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: INVOICES

a. Parker Fibernet, LLC – Inv# 1024821 Due date 2/4/2020 Amount \$1,025.00

BOA approved to pay

Mr. Pauley made a motion for Parker Systems to begin our network upgrade, Seconded by Mr. Richter, All that were present voted in favor.

The BOA met with Jeff Coley, Jack Brewer, Adam Lanier, Harold Wallace, Christopher Watson, & Kingston Lanier individually to discuss their appeal to Superior Court that is required per O.C.G.A. 48-5-311. The BOA presented the Age life Method for depreciation to be used for their 2019 appeal on Poultry houses and related accessory buildings. All of the above listed property owners were in agreement and signed an agreement form.

Meeting adjourned at 10:20am

Doug L. Wilson, Chairman
Richard L. Richter
Betty Brady
Randy Pauley
Jack Brewer



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