

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
October 21, 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**

Zoom Meeting was called to order at 9:00am

**APPOINTMENTS: None
OLD BUSINESS:**

**I. BOA Minutes:
Meeting Minutes for October 14, 2020
BOA reviewed, approved, & signed**

**II. BOA/Employee:
a. Pay Statement (stub)
BOA acknowledged**

**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 2020 Real & Personal Certified to Board of Equalization - 20
Cases Settled – 6 Withdrawn
Hearings Scheduled – 0
Pending cases –2**

1 pending for Superior Court – Ray Shaw

IV. Time Line: Nancy Edgeman, Chief Appraiser to discuss updates with the Board.
Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

**2020 Real & Personal Appeals taken: 67
Total appeals reviewed by Board: 67
Pending appeals: 0
Closed: 67**

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

VI: MISC ITEMS

a. Map/Parcel: 85-26 & 85-26A

Property Owner: Mary Ann Riggs

Tax Year: 2020

I received a letter from Mary Ann Riggs requesting a voluntarily breach of her Covenant due to her husband's illness for Map & Parcel 85-26 & 85-26A. They want to sell the property due to medical expenses.

Determination: Map & Parcel 85-26 is 142.32 acres and 85-26A is 226.75 acres. The property is in the name of Mary Ann Riggs only. Due to the breach she will not receive the savings for 2020 per Department of Revenue even though the bill has already been mailed.

Recommendation: After consulting with the Department of Revenue I recommend allowing her to voluntarily breach the Covenant for Map & Parcel 85-26 & 85-26A due to her husband's illness and send documentation to the Tax Commissioners office to issue a new bill.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

b. Map/Parcel: T10-6 & T10-3

Property Owner: Trion Heights Baptist Church

Tax Year: 2020

Trion Heights Baptist Church has submitted an exempt property application for T10-6 & T10-3. These properties join T10-5 & T10-5A which is the Church.

Determination: The property was visited by a field Rep and it was determined T10-6 is wooded and is not being used for religious purposes and T10-3 has 2.30 acres and an old garage (see map and pics in file).

Recommendation: Since Map & Parcel T10-6 and T10-3 has not been proven to be used for religious purposes I recommend denial of exempt status. Please see code section and definition below.

O.C.G.A. 48-5-41(2.1) ~~(A)~~ All places of religious worship.

(B) All property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and such property is used in a manner consistent with such exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended;

From IRS website - The term *integrated auxiliary of a church* refers to a class of organizations that are related to a church or convention or association of churches, but are not such organizations themselves. In general, the IRS will treat an organization that meets the following three requirements as an integrated auxiliary of a church. The organization must:

- Be described both as an Internal Revenue Code section 501(c)(3) organization and be a public charity under Code section 509(a)(1), (2), or (3),
- Be affiliated with a church or convention or association of churches, and
- Receive financial support primarily from internal church sources as opposed to public or governmental sources.

Men's and women's organizations, seminaries, mission societies and youth groups that satisfy the first two requirements above are considered integrated auxiliaries whether or not they meet the internal support requirement.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

c. Public Utility Notices - need to be signed by Chairman that was approved on 10/14/2020.

Doug Wilson will come by the office and sign.

BOA discussed active appeals and deadlines.

BOA discussed Randy Pauley's resignation effective October 31, 2020 as a Board member.

Meeting adjourned at 9:35am

Doug L. Wilson, Chairman

Richard L. Richter

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Betty Brady

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Randy Pauley

Jack Brewer

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Chattooga County

Board of Assessors

Meeting October 21, 2020