

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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**Chattooga County  
Board of Tax Assessors  
June 10, 2020**

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**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**

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

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

**Meeting Minutes for June 3, 2020**

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA acknowledged receiving**

**c. 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 MH's Certified to the Board of Equalization – 0**  
**Total 2020 Real & Personal Certified to Board of Equalization - 0**  
**Cases Settled – 0**  
**Hearings Scheduled –0**  
**Pending cases –0**

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

**Assessment Notice proofs has been approved and will be mailed on June 5, 2020. The appeal deadline will be July 20, 2020.**

**NEW BUSINESS:**

**V. APPEALS:**

**2020 Mobile Home appeals taken: 17**  
**Total appeals reviewed by Board: 17**  
**Pending appeals: 0**  
**Closed: 17**

2020 Real & Personal Appeals taken: 3  
Total appeals reviewed Board: 0  
Pending appeals: 3  
Closed: 0

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

**VI: COVENANTS**

**a. Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
Ratliff Clifford & John	40A-45	28.8	28.8	Continuation
Cooper Calen & Clancey	37-36B	15	13	Continuation
Wright Tiney	46-13	101	99	New
Requesting approval for covenants listed above:				
Reviewer: Nancy Edgeman				

**Motion to approve Covenants listed above:**  
**Motion: Mr. Richter**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**VII: APPEALS**

**a. Map/Parcel: 41-36**

**Property Owner: Juanita Baker**  
**Tax Year: 2020**

**Value Assertion: \$500**

**Owners Contention:** Land is in flood zone, dam is broken, powerhouse is gone, use is limited to fishing.

**Appraisal Notes:** Property has little access and it's boundary lines are the center of the Chattooga River and the City Limit's of Lyerly.

**Determination:**

1. Property is taxed at .80 acre and is located on Lyerly Dam Road at the west side of the bridge. The boundary lines are the center of the Chattooga River and the City Limit's of Lyerly. The land value is \$3,696 for a value per acre of \$4,620. This would be a estimated tax amount of \$63.17 for the 2020 tax year.
2. Property has two soil types, they are "cb" of .07 acre with a productivity of "7" valued by the State at \$917. The other soil type is "w" at .27 acre with productivity of "9" valued at \$689.
3. Property is taxed at .80 acre and should be approximately .34 acre. The accessibility and desirability should be at a 4E which would be valued at \$3,191 per acre and a total fair market value of \$1,085. The 4E rating is least desirable of parcels in a small acreage category. They will be poor shape and road frontage, no development and very poor topography.

**Recommendation:** It is recommended to set the acreage at .34 and set the total fair market value at \$1,085 for the 2020 tax year.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Brewer**

**Second: Mr. Pauley**

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

**VIII: MISC ITEMS**

**a. Budget Expenditures Report**

According to the Budget Expenditures Report for period ending April 30, 2020, The Assessor's office has used 25.28% of the overall budget.

**BOA reviewed and discussed**

**b. Mount Vernon Mills** – Approval to use North Carolina tables for Personal Property for tax year 2020.

**Motion was made by Mr. Richter to approve using North Carolina tables for 2020 tax year for Mount Vernon Mills personal property return, Seconded by Mr. Pauley, All that were present voted in favor.**

**Meeting adjourned at 10:10am**

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Randy Pauley



Jack Brewer



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