

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
December 16, 2020

Attending:

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

Zoom Meeting was called to order at 9:06am

APPOINTMENTS: None
OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 2, 2020 & Zoom minutes for December 9, 2020

BOA reviewed, approved, & and will sign during the next board meeting on December 30, 2020.

II. BOA/Employee:

a. Pay Stubs

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Cases Settled – 6 Withdrawn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 –0

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: COVENANTS

a. Property Owners: Middleton, Sandra & Joey
Map & Parcel: 25-72-B
Tax Year: 2021

Contention: Application submitted for covenant renewal on 10.47 acres.

Determination:

1. This property is a 10.47 acre tract with a house and a mobile home.
2. Excluding 2 acres for each residence leaves 6.47 acres.
3. Per O.C.G.A 48-5-7.4(b)(2)(A), the owner of a tract, etc. totaling less than 10 acres shall be required to submit relevant records regarding proof of bona fide conservation use.
4. Spoke with the property owners about providing relevant records and they stated they could not produce such documents.

Recommendation: Based on the information presented, I recommend Denial of this covenant due to it being less than 10 acres.

Reviewer: Crystal Brady

Motion to accept recommendation and deny covenant:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. 2021 COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CAMPBELL BROTHERS HOLDINGS LLC	88-7	25.84	25.84	CONTINUATION
CAMPBELL BROTHERS HOLDINGS LLC	88-8	33.31	33.31	NEW
CAMPBELL BROTHERS HOLDINGS LLC	88-9	47.69	47.69	CONTINUATION
ELSIE WINCHESTER LIVING TRUST	48-18	664.44	664.44	FLPA CONTINUATION
ELSIE WINCHESTER LIVING TRUST	57-21-A	81.3	81.3	CONTINUATION
PETTIT DANA & TRAVIS	38B-7	14.1	12.1	RENEWAL
WELCH G. WESLEY JR.	5-18-TR-1	20.3	20.3	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VII: MISC ITEMS

a. Subject: Amended 2021 Budget for Assessor's Office

The 2021 Amended budget for the Assessor's office is **\$419,118**. The Assessor's office budget for 2019 & 2020 was **\$414,856**. This is an increase of **\$4,262**. Both years the office was below budget.

Recommendation: Requesting the Board of Assessors adopt and approve the Amended budget for 2021 Tax year in the amount of **\$419,118**.

Reviewer: Nancy Edgeman

BOA will approve via email

**b. Employee review discussion (emailed forms for review)
BOA reviewed and discussed**

VIII: INVOICES

a. Schneider (qpublic) – Inv# - 7999 due date 12/1/2020 Amount \$1,852.25 (quarterly)

b. Chattooga Printing – Assessor’s office stamp / amount \$24.35

c. Chattooga Printing – Name plate / amount \$25.00

BOA reviewed and approved items a-c


All forms from today’s meeting will be signed during the next Board meeting on December 30, 2020.

The BOA agreed no meeting will be held Wednesday, December 23, 2020 due to Christmas holiday.

Meeting adjourned at 9:35am

Doug L. Wilson, Chairman

Richard L. Richter

_____ 

Betty Brady

_____ 

Jack Brewer

John Bailey

_____ 

**Chattooga County
Board of Assessors
Meeting December 16, 2020**