

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 6, 2021

Attending:

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

Meeting was called to order at 9:00am

First order of business – Doug Wilson entertained a motion to vote for Chairman of the Board and Secretary. A motion was made by Richard Richter to appoint Doug Wilson as Chairman and Kenny Ledford as Secretary, Seconded by Jack Brewer, All that were present voted in favor.

Jack Brewer made a motion to appoint Richard Richter as Vice Chairman, Seconded by John Bailey, All that were present voted in favor.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 2, 9, 16, 30 and no meeting for December 23, 2020

BOA reviewed, approved, & signed

All documents were signed during the meeting

II. BOA/Employee:

a. Time Sheets & Pay stubs

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 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Cases Settled – 6 Withdrawn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. 2021 COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALLEN, PAMELA	83-58	78.48	74.48	RENEWAL
BRIDGES, BENNIE TED II	74-41-A	33.08	33.48	CONTINUATION
HUGHES, PHILIP G.	74-14	108.92	106.92	RENEWAL
HUNTER, JOHN CLINTON	75-14	31.45	31.45	RENEWAL
HUNTER, JOHN CLINTON	75-L05	15.25	15.25	RENEWAL
VANGUARD ESTATES LLC	83-21	65.01	63.01	RENEWAL
VANGUARD ESTATES LLC	83-59-L21	34.6	32.6	CONTINUATION
WELLS LAND LLC	010-28	130	130	CONTINUATION
WHALEY, LEONARD & KATHY	69-6	82	80	RENEWAL
YARBROUGH, DEBORAH	010-010	198	196	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve Covenants listed above:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

VII: MOBILE HOMES

Subject: Chattooga County Prebill Manufactured Home Digest

Year: 2021

Summary:

1. Digest Breakdown

a. Total FMV	\$ 19,471,437	Total ASV	\$ 7,788,575	Total Count	1,869
b. Uninc	\$ 17,782,186		\$ 7,112,874		1,662
c. Summerville	\$ 1,321,960		\$ 528,784		175
d. Lyerly	\$ 272,546		\$ 109,018		19
e. Menlo	\$ 94,745		\$ 37,898		13

2. Comparison with 2020 Prebill digest

- a. 10 more MHs for 2021 (1,869 vs 1,859)

3. Comparison with estimated revenue

- a. 2020 estimated revenue **\$ 211,841**
 - County \$ 118,829
 - School \$ 93,012

 - b.** 2021 estimated revenue **\$217,752**
 - County \$121,143
 - School \$ 96,609

 - c. Estimated revenue increase **\$ 5,911**
 - County \$ 2,314
 - School \$ 3,597
4. 2020 Prebill digest particulars
- a. 260 units are being valued by the NADA module
 - b. 418 units are being valued by the WinGAP cost schedules
 - c. 1,191 units maintain over-ride values.

Recommendations:

- 1. It is recommended that all values (NADA, Cost, & Over-rides) be approved by the Board of Assessors for the 2021 Chattooga County Prebill (Mobile Home) Digest per Substantive Rule 560-11-9-.08-(3).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Richard Richter

Second: Jack Brewer

Vote: All that were present voted in favor

VIII: PERSONAL PROPERTY

b. Subject: SouthData Personal Property Returns

Year: 2021

Personal Property Returns for tax year 2021

Below is a breakdown of the cost for Personal Property returns:

890 Returns @ \$.35 = \$311.50

890 Postage @ \$.55 = \$489.50

CD Charge – Cost additional \$50

Total - \$851.00

Recommendation: Approve SouthData to print 890 Personal Property returns for 2021.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

IX: INVOICES

a. GYRO CAR WASH RECEIPTS

FIELD REP NAME	DATE	CHARGE
Randall Espy	Unknown	\$8
Bryn Hutchins	7/30/2020	\$8
Bryn Hutchins	8/27/2020	\$8
Randall Espy	8/27/2020	\$8
Randall Espy	11/24/2020	\$8
Randall Espy	12/10/2020	\$8
TOTAL		\$48

Requesting approval for receipts listed above:

Reviewer: Crystal Brady

Motion to approve invoice:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Parker Fibernet, LLC – Inv # 1027572 Due date January 4, 2021 amount \$512.50

BOA approved to pay

Nancy Edgeman discussed field visits and a plan of action for 2021.

BOA agreed the meeting on January 13, 2021 will be held via Zoom.

Meeting adjourned at 9:40am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



**Chattooga County
Board of Assessors
Meeting January 6, 2021**