

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
November 17, 2021

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

Meeting was called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 9, 2021

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

BOA acknowledged and discussed

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

Total 2021 Real & Personal Certified to Board of Equalization – 65

Withdrawn - 5

Cases Settled – 65

Hearings Scheduled – 0

Pending cases –0

We have four properties pending Superior Court.

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

The Office is working on 2022 assessments.

NEW BUSINESS:

V. APPEALS:

2021 Mobile Home appeals taken: 27

Total appeals reviewed Board: 27

Pending appeals: 0

Closed: 27

2021 Real & Personal Appeals taken: 90
 Total appeals reviewed by Board: 90
 Pending appeals: 0
 Closed: 90

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady.
BOA acknowledged

VI: COVENANTS

a. 2022 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BLANSIT, WAYMON	57-37	105.96	105.96	RENEWAL
BRADY, BETTY	805-16	13.5	13.5	CONTINUATION
CARGLE, TERRY & BROWN, LISA	75-12-B	24.47	24.47	CONTINUATION
COLEY, SCOTT	65-32-A	50	50	FLPA CONT.
COLLINS, DANIEL	81-17-B	30.76	30.76	NEW
COOK, SHELBY & COTNER, CODY	24-45	12.8	10.8	CONTINUATION
CROY, NORA	15-92	14.42	12.42	RENEWAL
DAWSON, JASON	58-39-B01	17	15	CONTINUATION
BOB W. GAYLER REVOC. TRUST	21-14	159	157	CONTINUATION
GORE LUMBER CO. LLC	74-24	84.19	84.19	CONTINUATION
HENDRICK, IRVIN JR. & DANNA	84-30-C	51.44	49.44	CONTINUATION
HUMPHREY, JACKIE	49A-29	18.14	16.14	RENEWAL
LOWMAN, MARK	08-037	22.37	20.37	CONTINUATION
MARTIN, JOHN	64-16	27	25	CONTINUATION
MOORE, GENE & GLADYS	48-40-H	45.15	45.15	RENEWAL
PICKLE, JEREMY	52-8	25	23	NEW
PRICE, DEED JR. & WENDY	29-30	26.95	24.95	CONTINUATION
RATLIFF, CLIFFORD	40A-44-A	27.68	27.68	CONTINUATION
RATLIFF, YANDELL	40A-44	15.73	15.73	CONTINUATION
STOKER, LARRY	58-24-TR2	13.98	13.98	CONTINUATION
TUCKER, RALPH	09-015	28.3	26.3	NEW
TUCKER, SHIRLEY	47-117-B	12.52	12.52	CONTINUATION
TURKETT, JANICE	08-075	14.85	12.85	NEW
WINTERS, WANDA	010-001	21.62	19.62	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve all covenants listed above:
Motion: Jack Brewer
Second: John Bailey
Vote: All that were present voted in favor

VII: MISC ITEMS

a. SUBJECT: 3 Year Audit/Review Cycle for Marine Accounts

CONTENTION: Updated from the August 2021 Report

TAX YEAR: 2021

Determination:

Audits and reviews for marine accounts from January 2019 until November 10, 2021 as follows:

1. We currently have 627 boat accounts; there was an average of 182 boats reviewed each year verifying information and ABOS values totaling 546 reviews within the 3 year review cycle.
2. This does not include new accounts to be added or DNR listing reviews each year; that number varies.
3. The DNR comparison report received so far listed 65 records to be checked and have been completed.
4. There will be additional DNR downloads of accounts to be reviewed; estimating from last year another 115 record changes of some kind for marine accounts to be completed before the business property return season begins in January.
5. The goal is to complete the standard reviews during the process of completing the DNR lists when adding new accounts and correcting any issues indicated in the DNR reports.
6. The remaining accounts that need a standard review fall below \$7500 and do not generate a bill, therefore, the DNR lists and adding new businesses is priority and these last standard reviews of marine accounts are completed when most feasible.

Recommendation: Requesting the Board of Assessor's acknowledgement of this report of 3 year marine account auditing.

Reviewer: Wanda Brown

Motion to acknowledge:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Discussion of appeal items one and two below:

1. Property Owner: First National Bank

Map & Parcel: S27-37

Tax Year; 2021

Motion to leave value at \$476,257 for 2021:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

2. Property Owner: Cynthia Suzanne Hurley

Map & Parcel: S38-39

Tax Year: 2021


Motion to use value of appraisal provided at \$29,000:

Motion: Jack Brewer

Second: John Bailey


Vote: All that were present voted in favor

Meeting adjourned at 9:50am

Doug L. Wilson, Chairman 

Richard L. Richter _____

Betty Brady 

Jack Brewer 

John Bailey _____

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Meeting November 17, 2021