

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
August 11, 2021

Attending:

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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

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Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 28, 2021 and no meeting for August 4, 2021.

**BOA reviewed, approved, & signed**

II. BOA/Employee:

a. Time Sheets / Pay Stubs

**BOA acknowledged receiving and signed**

b. Emails:

1. Weekly Work Summary

2. DOAA Sales Ratio Study

**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 – 63

Withdrawn - 4

Cases Settled – 17

Hearings Scheduled – 24

Pending cases –46

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

**The Office is finishing up appeals scheduled with Board of Equalization and working on 2022 items.**

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: 85  
 Pending appeals: 0  
 Closed: 90

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

**VII: MISC ITEMS**

**a. Board of Equalization update**

NAME	PARCEL NO / PP ACCT	BOA VALUE	BOE VALUE	DIFFERENCE
SPEARS, OBRA D.	S27-62	\$64,593	\$40,000	\$24,593
CALDWELL, RICHARD & LISA	78-28-A	\$311,728	\$311,728	\$0
PARKS, LISA	S41A-18	\$100,508	\$100,508	\$0
COOK, LARRY & SUSAN	24-50	\$98,306	\$87,269	\$11,037
POWELL, CHARLES	M04-1-A	\$195,192	\$195,192	\$0
POWELL, CHARLES	08-095	\$69,743	\$69,743	\$0
HENSLEY, CAROL	63B-40	\$138,094	\$138,094	\$0
SELLERS, AMANDA & KNOX, JOHN	25-43	\$108,220	\$87,068	\$21,152
TUDOR, WAYMOND & PATRICIA	77-24	\$33,749	\$33,749	\$0
EVANS WELDING & FABRICATION INC.	50-58-A	\$469,858	\$386,144	\$83,714
ATISHAM 2 INC.	16-83	\$207,667	\$207,667	\$0
ATISHAM INC.	39-21	\$219,774	\$219,774	\$0
			TOTAL	\$140,496

**BOA acknowledged and discussed**

**b. Subject: Personal Property 3 year review updates  
 Tax Year: 2021**

1. All commercial personal property files and records have been checked for correct data and desk audits or reviews conducted beginning October 2018 to August 4, 2021. New businesses and accounts with issues not resolved by desk audit have been visited.

- There are 11 accounts being sent a second audit letter that have not filed a return or submitted any documentation even after an on-site visit and leaving a return form in person. According to the Department of Revenue and Appraiser Procedure Manual for personal property, these accounts have been given a value based on the best information obtainable.

- There are 26 tax generating business accounts with a 10% penalty for not filing returns in 2 years or more and the marine accounts are currently being audited for the same procedures to apply. This is implemented in accordance with State law and the Department of Revenue's recent audit of our County.

- Attempts have been made to contact by phone and letters or on-site visits to all these businesses in order to resolve any issues and give them the opportunity to comply. Only 11 out of the 26 were

unsuccessful to get at least some information; the remaining 15 business owners indicated they would send their returns in 2022 and have given me some information recently.

2. We have 613 commercial accounts currently on record; 43 new accounts were added in 2021, 157 total either added or had ownership changes since 2018 when the 3 year audit cycle began. These are not just store front business openings but companies leasing to businesses, 3 part ownership accounts, out of state companies with goods being held in local businesses; everything from heavy machinery or under-ground gas tanks to copiers to Krispy Kreme donut displays. Letters and reporting forms are mailed to all new accounts, then the regular cycle of mailings to all other accounts.

3. We have 37 industrial accounts; all have been checked for accurate data. There are eight accounts holding inventory at Mount Vernon that did not file a return in 2021. Currently there are three with no value, one of which has not responded to letters or calls but all are keeping taxes up to date.

4. There are 36 exempt accounts that have all been checked for data accuracy and estimated values added to those with no value.

5. For 2021 tax year there were 112 boats added and one airplane. All marine accounts have been checked for basic data accuracy and ABOS values applied according to the information received from the Department of Natural Resources (DNR). There are seven tax generating marine account owners that have not filed a reporting form.

•Letters and reporting forms were mailed to all new marine accounts, then the regular cycle of mailings to all other accounts.

•We have 624 marine accounts; some have more than one water craft giving us a total of 780 watercraft on record. The on-site visits for boats are accounts with issues which usually the property owner's do respond with purchase documents, bill of sale or a reporting form before a visit is necessary.

**Recommendation:** Requesting the Board's acknowledgement

**Reviewer:** Wanda Brown

**BOA acknowledged and discussed**

## **VIII: INVOICES**

**1. Newegg** – Two Dell 3880 Inspiron Desktop Computers purchased on 7/21/2021 Amount \$1,337.50

**2. Newegg** – External CD Drive - \$22.03

**2. ERSI Renewal** – ArcGIS desktop standard single use primary maintenance \$1,500.00

**BOA signed and approved to pay items 1-3**

**BOA discussed field work and Nancy Edgeman will run an ad in the news paper for new hire.**

**The BOA agreed the digest luncheon will be at Thatcher's on August 20, 2021 from 11:30am – 1:00pm.**

**Jack Brewer made a motion for John Bailey to continue to look for a vehicle for the office, Seconded by Richard Richter, all that were present voted in favor.**

**Meeting adjourned at 10:20am**

Doug L. Wilson, Chairman

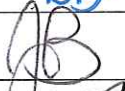


Richard L. Richter

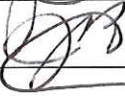
Betty Brady



Jack Brewer



John Bailey



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