

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 26, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – **Absent**
Pat Bell – Present
Nancy Edgeman – Present
Crystal Brady – Present
Tyler Chastain - Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 12, 2022 & No Meeting for October 19, 2022
BOA reviewed, approved, & signed

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 2022 Real & Personal Certified to Board of Equalization – 124
Withdrawn - 21
Cases Settled – 67
Hearings Scheduled – 14
Pending cases – 26
Superior Court - 3

We have one 2021 appeal pending Superior Court.

Awaiting information from attorney.

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

Our priority is working on 2022 appeals.

NEW BUSINESS:

V. APPEALS:

2022 Mobile Home appeals taken: 34
Total appeals reviewed Board: 34
Pending appeals: 0
Closed: 34
Total certified to Board of Equalization: 6
Closed: 6

2022 Real & Personal Appeals taken: 190
Total appeals reviewed by Board: 190
Pending appeals: 0
Closed: 190

Weekly updates and daily status kept for the 2022 appeal log by Crystal Brady.

BOA acknowledged

VI: COVENANTS

a. Covenant acreage correction

NAME	MAP & PARCEL	ACRE S	CUVA ACRES	TYPE IN LIEU OF APPEAL
REECE, BARBARA MASSEY	19-26	240.36	238.36	

Requesting approval for covenant listed above:

Reviewer: Crystal Brady

BOA approved and signed.

VII: APPEALS

a. Subject: Regalado Appeal to Superior Court

Map & Parcel: T19-31

Tax Year: 2022

Owners Contention: Jesse Regalado has requested his property value be increased by \$15,000. This is an increase from \$42,480 to \$57,480.

Determination:

1. Mr. Regalado's original asserted value was \$36,874.
2. When the appeal was processed the Median sales price for comparables used was \$ 61,000 and the median FMV was \$56,678. Per O.C.G.A. 48-5-311(e)(9) the property value could not be increased from the amount notified by the Board of Assessors.
3. By increasing the property value to \$57,480 it would still be within the median sale price.

Recommendations: I recommend the Board of Assessors consider increasing the value to \$57,480 per property owners request Per O.C.G.A. 48-5-311(g)(4)(b)(iii).

Reviewer: Nancy Edgeman

Motion to approve value increase to \$57,480:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

VIII: MISCELLANEOUS ITEMS

a. Sales Visit Guide

Recommendation: Requesting approval for the Sales Visit Guide to be added to the training manual.

Reviewers: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

b. Updated Printer/Copier Policy

Recommendation: Requesting approval of an updated printer/copier policy.

Reviewers: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

c. Phillip Wright Appeal to Superior Court

Mr. Wright has requested to take his appeal to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a hearing with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Mr. Wright.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: Pat Bell

Second: John Bailey

Vote: All who were present voted in favor

BOA set Mr. Wright's settlement conference for Wednesday, November 9, 2022 at 9:30am.

d. Subject: 2023 ABOS Marine Pricing Guide

ABOS is a marine pricing guide that is included in our WinGAP application. Each year the guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of ABOS pricing guide.

Recommendation: I recommend approval of updating ABOS pricing guide for tax year 2023.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

e. BOA certificates

Doug Wilson, Chairman, presented reappointed Board Members Pat Bell and John Bailey with their certificates.

f. Public Utilities – Needs Chairman's signature

Doug Wilson, Chairman, approved and signed.

IX: INVOICES

1. Parker Fibernet LLC – Inv #1034155/ Due date 11-04-2022 / Amount \$512.50

BOA approved to pay.

BOA discussed employment applications and agreed to start interviews for the open positions on Wednesday, November 2, 2022.

Mr. Bailey inquired about the First National Bank appeal and Nancy Edgeman stated that she will contact the attorney.

Meeting Adjourned at 10:17 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



**Chattooga County
Board of Assessors Meeting
October 26, 2022**