

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
November 2, 2022**

Attending:

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

Meeting was called to order at 11:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 26, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged receiving

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Withdrawn - 22

Cases Settled – 76

Hearings Scheduled – 22

Pending cases – 25

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: PERSONAL PROPERTY

a. Subject: Revalue aircraft for 2023

Owner Name: Personal Property accounts #415, #735, and #1784

Tax Year: 2023

Contention:

1. During the Course III training class, valuing aircraft was discussion topic and the following concerns were as follows:
 - a. Aircraft should be revalued every year according to market value that's available.
 - b. It has been standard procedure to use aircraft bluebook and other offered resources to value aircraft.
 - c. The Department of Revenue offers information to refer County Assessors to these resources. (See also email from Department of Revenue representative)
2. We currently have 3 accounts with aircraft and a total of 4 airplanes on record.
 - a. Each year these values have closely matched the values according to the resources available to us.
 - b. This year there is one aircraft in question and the value is considered low according to research in 2 different resources.
3. The aircraft in question is also valued much lower than another similar aircraft on record, same make, similar model and are both older airplanes.

Recommendation: Suggesting that the Board of Assessor's approve the 2023 revaluation of any or all applicable aircraft to maintain uniformity.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

IX: INVOICES

1. Lexis Nexis – Notice #33367124/ Amount \$73.00

BOA approved to pay.

Mr. Wilson entertained a motion to offer employment to three interviewees. Motion was made by John Bailey, Seconded by Betty Brady, and All who were present voted in favor.

Mr. Wilson inquired about the First National Bank appeal and Nancy Edgeman stated that she had talked to Wade Hoyt about the appraisal. Mr. Hoyt has been trying to contact the property owner with little success.

Meeting Adjourned at 11:25 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell

**Chattooga County
Board of Assessors Meeting
November 2, 2022**