

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 2, 2022

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Martha Tucker attended the meeting

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 12, 2022 & No meeting for January 19, & January 26, 2022
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs / Time Sheets / W2's

BOA acknowledged receiving and signed time sheets

c. 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Withdrawn - 5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 one property 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:

2022 Mobile Home appeals taken: 4

Total appeals reviewed Board: 0

Total certified to Board of Equalization: 0

Pending appeals: 0

Closed: 0

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

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

VI: EXEMPTIONS

a. Property Owner: Perry, Amos Jr.
Map & Parcel: S21-9
Tax Year: 2022

Contention: Mr. Perry visited the office on January 13, 2022 to file for the Veterans Exemption.

Determination: Mr. Perry presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) for tax year 2022.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VII: COVENANTS

a. 2022 Covenants

BOYD, VICKI & CROY, KRISTIN	9-35-C	20.89	18.89	CONTINUATION
CLEMENTS, CHARLES F. & S.	55-123	30.4	30.4	RENEWAL
DAVIS, JUSTIN	85-8	130	128	CONTINUATION
GENTRY, WILLIAM & ALISON	46-22	22	22	CONTINUATION
HAMILTON, MATTHEW & JADE	2-33-T01	60.2	60.2	CONTINUATION
HARDIN, RYAN & ERIN	29-68-A	63.1	63.1	CONTINUATION
HAWKINS, ROBERT & MARY	18-26	89	89	NEW
HAWKINS, ROBERT & MARY	19-12	50.19	48.19	RENEWAL
HAWKINS, ROBERT & MARY	81-33-L04	66.9	66.9	NEW
HEMPHILL, DAVID	36-1 & 25-13-D	132.12	130.12	NEW
LEE, JOHN R. JR. & SR.	46-34	75.7	75.7	CONTINUATION
LOWRY, ROSS	73-56	15.79	15.79	CONTINUATION
MCGEE, ELIZABETH	85-1-A	139.51	137.51	NEW
MOSELEY, KENNETH & GLORIA	12-2-C	51.24	51.24	RENEWAL
MOSELEY, KENNETH & GLORIA	18-41	68.66	68.66	NEW
THOMPSON, DON & SCOTT	35-73	94.74	92.74	CONTINUATION
TUCKER, D.L.	79-15	15	13	RENEWAL
WOODWARD FAMILY TRUST	54-4	95	95	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants listed above:

Motion: Betty Brady
Second: Jack Brewer
Vote: All that were present voted in favor

VIII: MISC ITEMS

a. GMASS contract for Rural Land Timber

Motion to approve Timber contract:
Motion: Betty Brady
Second: Jack Brewer
Vote: All that were present voted in favor

b. GMASS proposal for appraising all land in Chattooga County
Approval pending meeting with County Commissioner

c. Consent order discussion (Neighborhood factors)
Motion to set all neighborhood factors to one per consent order:
Motion: Jack Brewer
Second: Betty Brady
Vote: All that were present voted in favor

IX: PERSONAL PROPERTY

a. **SUBJECT: Boat Trailer Values**
Tax Year: 2022

Suggestion: Department of Revenue suggest applying ABOS values to boat trailers

Determination:

1. Many ABOS boat values in our records include trailer values; the trailer values must be subtracted out due to them being taxed separately.
2. In the past, these trailer values have been researched different ways and a value subtracted, which was not against Georgia law, however; the D.O.R. representatives provided us with an ABOS guide specifically for trailer values.
3. These ABOS trailer values are now being applied using the average retail value if the specifics of the make, model and size are not known.

Recommendation: Suggesting the Board of Assessors approve using the ABOS trailer value guide provided by the Department of Revenue to maintain a better form of uniformity for property owners.

Reviewer: Wanda Brown

Motion to approve recommendation;
Motion: Jack Brewer
Second: Betty Brady
Vote: All that were present voted in favor

b. **Subject: Watercraft and boats registered in Georgia; kept out of state**
Tax Year: 2022

Determination:

1. We have boats on record, 6 of them are above the \$7500 cap, that are registered in Georgia provided to us from the Department of Natural Resources, however; they are kept in other states.
2. The State mandated marine reporting forms indicate on page 2's instruction sheet that the boats need to be returned to the county where they are located 184 days a year or more.

3. According to discussion with our Personal Property D.O.R. representative, if a boat is registered in Georgia, it should have an account on record. (This does not mean it has to be taxed if kept out of the county more than 184 days of the year with documentation provided).

Research:

1. In the past it was standard procedure to delete boat accounts from our records even if they're on the DNR listing as long as the owner provided documentation or some form of proof of where the boats are kept.

2. This method cleared out accounts so they did not receive reporting forms in the old data base system.

3. With the current database system and upon doing research and reviewing the entire marine accounts' methods, the old methods have become obsolete.

4. The boats previously deleted are in the process of being added back to records and sent a return form as long as they appear on the Department of Natural Resource's list.

5. According to surrounding counties, they handle this issue different ways, but as long as some form of documentation is provided by the taxpayer of the boat kept out-of-state, they are not taxed.

6. One method is to keep the account on record as suggested by the D.O.R. representative and according to research of other surrounding WinGap counties, then apply a \$0 value so they are not taxed.

7. One issue is requesting the owners provide a tax bill statement that they have paid taxes on the boat where it is kept. (A boat registered in Georgia, if it's kept in Alabama, there is not yearly tax, and therefore this documentation does not exist)

8. Only if it's registered in Alabama, it's taxed in Alabama, therefore surrounding counties have been accepting different forms of documentation such as the address information, photos of where it's docked and the taxpayer's signed statement.

Recommendation: Suggesting out-of-state boats be kept on record, apply \$0 value to those above \$7500 as long as they provide documentation so they will not be taxed.

Reviewer: Wanda Brown

Motion to require affidavit for property owner to sign stating their boat is kept in another state at least 184 days each year:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

IX: INVOICES

a. Parker Fibernet LLC – Inv # 1031253 / Due date 02/04/2022 / Amount \$512.50

b. SouthDATA – Inv # 010348 / Due date 02/01/2022 / Amount \$612.20

c. SouthDATA – Inv #010248 CD / Due Date 02/01/2022 / Amount \$50.00

d. CoreLogic (Marshall & Swift) – Inv # 3380190 / Due date 3/1/2022 / Amount \$664.20

BOA approved to pay items a-d

A motion was made by Jack Brewer to continue employment for Nancy Edgeman, Kenny Ledford, Wanda Brown, Crystal Brady, Tyler Chastain, and Nick Henson for 2022, Seconded by Betty Brady, All that were present voted in favor.

BOA requested a meeting with the County Commissioner, Blake Elsberry to discuss consent order. Martha Tucker stated she will check his calendar and schedule a meeting.

Meeting Adjourned at 10:40am

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



**Chattooga County
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February 2, 2022**