

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
May 31, 2023

**Attending:**

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Doug L. Wilson, Chairman - Present  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
Andrew Johnson - Present  
Nancy Edgeman – Present  
Crystal Brady – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for May 3, 2023 & No Meeting for May 10, 2023, May 17, 2023, & May 24, 2023

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**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 – 127

Withdrawn - 29

Cases Settled – 98

Hearings Scheduled – 0

Pending cases – 0

Superior Court - 1

**We have one 2021 appeal pending Superior Court.**

**BOA is requesting that Mr. Hoyt set a court date.**

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

**The office is working towards the 2023 digest.**

**NEW BUSINESS:**

**V. APPEALS:**

**2023 Mobile Home appeals taken: 28**  
**Total appeals reviewed Board: 26**  
**Pending appeals: 2**  
**Closed: 26**  
**Certified to the Board of Equalization: 1**

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.

**BOA acknowledged**

**VI: VETERANS EXEMPTION**

**a. Property Owner: Harris, Donald**  
**Map & Parcel: 56-10**  
**Tax Year: 2023**

**Contention:** Mr. Harris visited the office on May 25, 2023 to file for the Veterans Exemption.

**Determination:** Mr. Harris 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) beginning tax year 2023.

**Reviewer: Crystal Brady**

**Motion to approve recommendation:**

**Motion: Jack Brewer**

**Second: Betty Brady**

**Vote: All who were present voted in favor**

**VII: PERSONAL PROPERTY**

**a. Subject: Personal Property Audits/Reviews and Digest preparation**  
**Tax Year: 2023**

**Determination:**

1. Audits ending March 2023 through current May 22, 2023:
  - a. A breakdown report of findings, on-site reviews and detailed audits is available for the Board's review.
  - b. 30 desk and 26 detailed – Value Found: \$261,227
  - c. Additional value difference - \$1,327,893 after reviewing NAICS accts: 513322 (12 accounts)
2. A total of 736 accounts were reviewed, audited and/or returns completed for this digest year.
  - a. Pending are an additional 11 accounts with needed updates and issues to resolve prior to notices being mailed and data edits.
  - b. Added 43 new accounts and applied values; all zero value accts have been reviewed and values added and 21 flagged for deletes in time for notices.
3. Accounts requiring penalties for not filing or filing late returns have been reported to the Tax Commissioner via hard copy and entries in the data base are completed.

**Reviewer: Wanda Brown**

**Motion to acknowledge:**  
**Motion: Jack Brewer**  
**Second: Betty Brady**  
**Vote: All who were present voted in favor**

**VIII: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CHRISTIAN ZHENG SHENG ASSOC LTD	79-26	290	288	CONTINUATION
GIBBS, PERRY & MATTHEW	08-085	268.07	266.07	CONTINUATION
KERKINBO II LLC	44-6	58	58	NEW
NGUYENM CHINH	47-136	12.66	12.66	CONTINUATION
TIMOSHCHUK, ROSTIS & YULIYA	15-15-TR1	13.18	13.18	CONTINUATION
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer: Crystal Brady</b>				

**Motion to approve covenants:**  
**Motion: John Bailey**  
**Second: Jack Brewer**  
**Vote: All who were present voted in favor**

**IX: MISCELLANEOUS**

- a. Zamora covenant release  
**BOA signed the covenant release.**
- b. Public Utility Notice  
**Chairman Doug Wilson acknowledged and signed the notice.**
- c. New board member form  
**Newly appointed BOA member Andrew Johnson signed the form.**
- d. Penalty breaches  
**Nancy Edgeman discussed and a Motion was made by John Bailey to send the breach amounts to the tax commissioner, Seconded by Jack Brewer, All that were present voted in favor.**

**X: INVOICES**

- 1. Parker Fibernet – Inv# 1036538 / Amount \$512.50 / Due 6-4-2023  
**BOA approved to pay.**
- 2. Schneider (qPublic) – Inv# I001986 / Due date 8/30/2023 / Amount \$2,079 (quarterly)  
**BOA approved to pay.**

**Nancy Edgeman discussed homestead exemption reform and the BOA acknowledged.**

**The BOA discussed policies for field visits. A Motion was made by Jack Brewer to order identification vests for the field appraisers, Seconded by Betty Brady, All that were present voted in favor.**

**Nancy Edgeman discussed Qualified Timber Products and the BOA acknowledged.**

**The BOA discussed implementing a cross training plan for employees.**

**Nancy Edgeman discussed vehicle issues and the BOA explored options to acquire more reliable vehicles.**

**Meeting Adjourned at 10:22am.**

**Doug L. Wilson, Chairman**



**Betty Brady**



**Jack Brewer**



**John Bailey, Vice Chairman**



**Andrew Johnson**



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