

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 1, 2023

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 9:00am

APPOINTMENTS: Dracen Investments LLC – 9:30 am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 18, 2023 & No Meeting for January 25, 2023
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 – 127
Withdrawn - 29
Cases Settled – 98
Hearings Scheduled – 0
Pending cases – 0
Superior Court - 3

We have one 2021 appeal pending Superior Court.

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

The office is working towards the 2023 digest.

NEW BUSINESS:

V. APPEALS:

2022 Real & Personal Appeals taken: 190

2022 Public Utility Appeals taken: 3

Total appeals reviewed by Board: 193

Pending appeals: 0

Closed: 193

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

BOA acknowledged

V: APPEALS

a. Map & Parcel: 51-44

Owner Name: Dracen Investments LLC.

Tax Year: 2022

UPDATE:

While visiting the property and talking to Mr. Heavin it was determined the sq footage was incorrect for the house and the basement. There was no way to determine the incorrect sq footage by looking at the outside. Our records showed the sq footage for the house was 5,475 with 1,600 sq ft of basement. The corrections resulted in 4,675 sq ft for the house and 2,240 for the basement. It is also my opinion and other appraisers that the grade and physical condition was incorrect and should be increased for tax year 2023.

The changes would increase the value from \$524,383 to \$545,116, an increase of \$20,733.

Recommendation: O.C.G.A. 48-5-311 states that once notified the Board of Assessors or the Board of Equalization cannot increase the property value. Values can only be increased by Superior Court. Therefore, I recommend no change and the value remain at \$524,383 for tax year 2022.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

VI: PERSONAL PROPERTY

a. PERSONAL PROPERTY TIMBER PRODUCING BUSINESSES

Account Numbers:

#57

#426

#563

#673

#703

#930

#1384

Tax Year: 2023

Property Owner's Contention:

All Equipment used in production or harvest of timber is exempt beginning January 1, 2023

Determination:

1. Georgia House Bill 997 and research with other Georgia counties verifies exemption.
2. HB997 and emails with other counties available for the Board's review.

Recommendation: Suggesting that the Board of Assessor's approve exemption for all applicable equipment exempt as described in HB997 beginning tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BLACKWELL, DONALD	37-TR-8B, 37-TR-9, 37-TR-9A	67.44	67.44	NEW
BLACKWELL, DONALD & NANCY	38A-19	21.96	19.96	RENEWAL
BLACKWELL, RODNEY	37-TR-8	30.81	30.81	RENEWAL
CARGLE, TOMMY	82-13-B	46.77	46.77	RENEWAL
GOODWIN, GLENDA	78-8-F	17.22	15.22	RENEWAL
HENDRICK, BENJAMIN & DANNA	84-30-C	51.44	49.44	RENEWAL
HIGHTOWER, DAVID & DIANE	90-3-D	22	20	RENEWAL
MYERS, ALEXANDER & FRANCES	50-51-A	44.1	42.1	RENEWAL
MYERS, ALEXANDER & FRANCES	50-67	59.5	57.5	RENEWAL
SIMMONS, MELVIN JR.	46-4	32	32	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: MISCELLANEOUS ITEMS

a. Retaining Employees for 2023

Per O.C.G.A. 48-5-298 (a) Each county board of tax assessors shall elect one of its members to serve as chairman for each tax year. The election of a chairman shall be the first order of business at the first meeting of the board for each tax year. At the same time, the board shall select from the county appraisal staff one appraiser to act as secretary to the board for that tax year. Each county board of tax assessors, subject to the approval of the county governing authority, may enter into employment contracts with persons to:

- (1) Assist the board in the mapping, platting, cataloging, indexing, and appraising of taxable properties in the county;
- (2) Make, subject to the approval of the board, reevaluations of taxable property in the county; and
- (3) Search out and appraise unreturned properties in the county.

(b) Each county board of tax assessors may enter into a contract with any municipality or political subdivision of the state to provide any information for which the board could contract pursuant to subsection (a) of this Code section.

(c) The expenses of employees engaged and work performed pursuant to this Code section shall be paid, subject to the contracts and after approval by the county governing authority, out of county funds as a part of the expenses of the board. A county board of education or independent board of education may expend funds to assist in paying the expenses incurred in discovering unreturned properties pursuant to this Code Section for the purpose of collecting unpaid school taxes. The method of such expenditure as provided in this subsection and the amount thereof shall be within the discretion of the county board of education or independent board of education.

Recommendation: I recommend approval of continuing employment for tax year 2023 for Nancy Edgeman, Wanda Brown, Crystal Brady, Meghan Howard, Jesse Cavin, Marty Corbitt, Courtney McStay, and Holli Henderson. Chairman and Secretary were elected during the meeting of January 4, 2023.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. BOA certificate

John Bailey presented Doug Wilson with his Certificate of Re-Appointment from the Department of Revenue.

c. Residential Schedules

Nancy Edgeman presented a proposal to contract GMASS to update our residential cost schedules. Doug Wilson entertained a motion to accept the proposal. A motion was made by John Bailey, seconded by Pat Bell, and all that were present voted in favor.

IX: INVOICES

1. Parker Fibernet LLC – Inv# 1035166 / Amount \$1025.00 / Due 2-4-2023

BOA approved to pay.

Nancy Edgeman provided an update on several appeals to Superior Court and the BOA acknowledged.

Meeting Adjourned at 10:35am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



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