

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 15, 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 1, 2023 & No Meeting for February 8, 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Withdrawn - 29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 - 1

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:

2023 Mobile Home appeals taken: 7
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0
Certified to the Board of Equalization: 0

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

BOA acknowledged

V: VETERANS EXEMPTION

a. Property Owner: Gardner, Terry
Map & Parcel: L02-55
Tax Year: 2023

Contention: Mr. Gardner visited the office on February 7, 2023 to file for the Veterans Exemption.

Determination: Mr. Gardner 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

VI: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BEATSON, JAMES	31-25	212	210	RENEWAL
CORBIN, JAMIE & RANDALL II	17-9-T12	61.74	59.74	RENEWAL
FLOWERS, CHRISTOPHER & KAYLA	63-44-L10	17.48	17.48	CONTINUATION
HEATH, TONYA & JOSEPH	24-1-A	15	13	CONTINUATION
HEROD, MAVERIK	55-110-D	54.1	54.1	CONTINUATION
JOHNSON, BRENDA	86-7	146.16	144.16	CONTINUATION
JOHNSON, BRENDA	86-7-A	178.47	178.47	CONTINUATION
RIGGINS, ROBIN & WILLIAM JR.	8-85-D	76	76	CONTINUATION
SNOW, DAVID & AVIS	78-50-C	73.41	71.41	RENEWAL
WALLACE, KIMBERLY & HAROLD II	45-7-B	72	72	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VII: PERSONAL PROPERTY

a. Map & Parcel: 56-50-B; Personal Property Accts #1984 and #1985

Owner Name: Dixie Specialty Fibers & Chatt. Co. Development for Dixie Fibers

Tax Year: 2023

Contention: All assets were sold and removed from the building prior to January 1, 2023. No contract breach for prior year based on contract.

Asserted Value: Value of assets \$0

Determination:

- 1) Correspondence with the County Attorney, CPA for the subject property and purchaser of all remaining assets along with documentation verifies the building was stripped and all assets removed (available for the Board to review).
- 2) No breach of contract according to research and verification as long as assets were removed prior to January 1, 2023.

Recommendation: Suggesting that the Board of Assessor's approve all personal property assets for both Dixie Specialty Fiber accounts is removed for tax year 2023 resulting in a \$0 value for both personal property accounts.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. GMASS contract

BOA approved and signed contract.

IX: INVOICES

1. SouthData – Inv# 993856643 / Amount \$824.10 / Due 2-8-2023

BOA approved to pay.

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

The BOA discussed a recent field appraiser incident and implementation of a field safety policy for all appraisers. They also suggested an additional logo on the vehicles further identifying them as being from the assessor's office.

Nancy Edgeman discussed the office remodel and the BOA acknowledged.

The BOA discussed having an informal meeting with the Clerk of Superior Court and the BOE secretary to discuss appeal procedures.

Mr. Bailey inquired about the status of the 2023 digest and the consent order. Nancy Edgeman discussed and stated she would provide more information at a later date.

Meeting Adjourned at 10:30am.

Doug L. Wilson, Chairman

D. Wilson

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

J. Bailey

Pat Bell

**Chattooga County
Board of Assessors Meeting
February 15, 2023**