

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 15, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

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Withdrawn - 29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

Mr. Brewer inquired about the First National Bank appeal to Superior Court. Nancy Edgeman provided an update and stated she would contact Wade Hoyt regarding the status of the appeal.

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: 18

Total appeals reviewed Board: 13

Pending appeals: 5

Closed: 13

Certified to the Board of Equalization: 1

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

BOA acknowledged

VI: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROWN, ALVIN & VICKIE	63B-3	17.36	15.36	NEW
CARGLE, JAMES	74-50, 74-55, 74-57	95.13	89.13	RENEWAL
CARTER, RONALD & LOYCE	37-140	15	15	NEW
DOVER, BRIAN	48-34	14	12	RENEWAL
DUBOIS, JOAN	16-65	174.7	172.7	RENEWAL
FARRER, HARRY & CAROL	21-59-F	12.85	10.85	CONTINUATION
GODFREY, BARRY & DELORES	73-31-A	25.71	23.71	NEW
HALL, CHRISTIE	30-14-H	16.66	14.66	RENEWAL
HALL, CYNTHIA & DONALD	11-010	115	113	RENEWAL
MARBUTT, JACKIE ETAL	19-45	24	22	CONTINUATION
MILICAN, ROGER	31-6	60	56	NEW
ROBERSON, CHARLOTTE	84-7	161.3	161.3	NEW
ROGERS, LORA	78-37-B	13.12	13.12	RENEWAL
ROSSER, STAN & LINDA	55-74	23.4	21.4	RENEWAL
SAUSVILLE, BRUCE & DONNA	40-87	54.09	54.09	RENEWAL
SMITH, JASON & DANA	24-5-D	30.87	30.87	NEW
TUDOR, DAWSON	82-10	70	70	CONTINUATION
TUDOR, DAWSON	86-7-E	121.53	121.53	CONTINUATION
VERNON, TOMMY & SAMUEL	30-4	89.67	87.67	RENEWAL
WESSON, BRENDA & BLACK, CHERYL	26-49	172.7	168.7	NEW
WHITLOCK, BRENNON	85-17 ETAL	91.55	91.55	NEW
YARBROUGH, DEBORAH	10-010	198	196	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

VII: PERSONAL PROPERTY

a. Subject: Personal Property Audits

Duration: January 1, 2023 – March 10, 2023

Tax Year: 2023

Determination:

1. Audit selection criteria guidelines followed including:
 - a. In order by NAICS #
 - b. Accounts with no return or no recent reporting from owners
 - c. Accounts reporting extreme decreases or closeouts
2. A total of 33 audits conducted with 3 still pending; this number of audits does not include normal reviews and incoming return forms reviewed.
3. There is a \$44,587 value increase found for personal property conducting regular audits January-March.
4. There is a \$5,731,021 decrease in personal property due to the closing of a major industrial account and the new HB997 law exempting logging equipment and there have been additional close out accounts.
5. A spreadsheet with the breakdown is available for the Board's review being reported early due to the volume of PT50P forms coming in during the last weeks of March.

Recommendation: Requesting the Board of Assessor's acknowledgement of the audit report for the first quarter of tax year 2023.

Reviewer: Wanda Brown

Motion to acknowledge recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. Letter to Sherriff Schrader

BOA acknowledged and signed.

b. Chattooga LLC Appeal to Superior Court

Chattooga LLC has requested to take their appeal to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Chattooga LLC.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to set Chattooga LLC's settlement conference for Wednesday, March 29, 2023 at 9:30am:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

c. Superior Court case discussion

Nancy Edgeman discussed superior court cases and the BOE acknowledged.

d. Mobile home policy

Nancy Edgeman discussed creating a mobile home policy to transfer ownership of a mobile home with a bill of sale if there is no title in the tax commissioner's system. Mr. Brewer suggested having the owner prove they have been paying the taxes on the mobile home.

IX: INVOICES

a. Schneider (qPublic) – Inv# I001604/ Due date 5/30/2023 / Amount \$2,079 (quarterly)

BOA approved to pay.

b. GAAO membership – Inv# 23-1028/ Due date 10/31/2022 / Amount \$450.00

BOA approved to pay.

Nancy Edgeman discussed having a meeting about homestead exemptions with the tax commissioner and county commissioner on March 22, 2023 at 9:15am and the BOA acknowledged.

Nancy Edgeman discussed the county's new paystub system and the BOA acknowledged.

Meeting Adjourned at 9:40am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman

Pat Bell



Chattooga County
Board of Assessors Meeting
March 15, 2023