

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
June 14, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Joy Hampton

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 31, 2023 & No Meeting for June 7, 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Withdrawn - 29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.

According to Mr. Hoyt the paperwork has been sent to Chris Corbin to sign and appeal will be complete.

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: 28**
- Total appeals reviewed Board: 28**
- Pending appeals: 0**
- Closed: 28**
- Certified to the Board of Equalization: 2**

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

VI: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CHATTOOGA LLC	61-34	1977.88	1973.88	NEW FLPA
OPEKA, RADLY & JULIE	69-4-D	13.19	11.19	CONTINUATION
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

- Motion to approve covenants listed above:**
- Motion: John Bailey**
- Second: Jack Brewer**
- Vote: All that were present voted in favor**

VII: PERSONAL PROPERTY

- a. Map & Parcel: 19-46**
- Owner Name: PALMOUR, ALBERT**
- Tax Year: 2023**

Asserted Value: \$77,000; however, requesting the \$77,000 be exempt for equipment kept on land under the approved agricultural covenant located at 2942 Back Valley Rd, Lyerly

Determination:

1. The equipment was discovered during normal property reviews and the owner was notified of assets being added to tax records.
2. The owner responded that this equipment does not belong to Dirtseller LLC but is his personal farm/timber equipment used in his conservation reserve program and that it may be exempt; the land where it's located is under the agricultural covenant.
3. Research of Georgia Code Law, state guidelines and Board policies indicate the following:
 - a. Some of the equipment reported is potentially taxable; it is typically considered heavy equipment which *can be exempt if used in agri-business as farm equipment.*
 - b. O.C.G.A. 48-5-41.1
Describes 'agricultural equipment' used for farm products by a family-owned qualified farm product producer, further describes family-owned farm entity. (See attached)
 - c. Further research in accordance with O.C.G.A. 48-5-41.1 (9) ...Qualified farm products shall not include standing timber.
 - d. Standard policies and procedures in accordance with O.C.G.A. 48-5-41.1 indicate that 80% of income is derived from farming and documentation in accordance with O.C.G.A. 48-8-3.3 for verification is requested from the taxpayer. (Documents include IRS schedule F (profit or loss from farming))

4. The documents requested were not included with the PT50P submitted on March 2, 2023; the documentation was requested through email correspondence on March 9, 2023, and has not been submitted to date June 7, 2023. (See attached)

Recommendation: Requesting the Board of Assessors approval to add the heavy equipment values to tax records for tax year 2023 and notify the property owner with annual assessment notice of the appeal process for submitting property documentation.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VIII: MISCELLANEOUS

a. Homestead exemption meeting with the tax commissioner

Joy Hampton joined the meeting and presented several different options for exemptions. The Board discussed the exemptions with her and ask if she would run some numbers for different options.

b. Senate Bill 215

BOA discussed and approved the form to be used that was presented.

c. Digest

Nancy Edgeman informed the board the 2023 values are not complete and will be ready for assessment notices to go out around July 1st.

d. New door hangers

Board approved.

BOA discussed covenant penalty breach for Waldon and Dotson.

Nancy Edgeman discussed safety vests with the Board. Jack Brewer suggested Model Tee's.

Meeting Adjourned at 10:42am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson



Chattooga County
Board of Assessors Meeting
June 14, 2023