CHATTOOGA COUNTY BOARD OF TAX ASSESSORS

Chattooga County Board of Tax Assessors Meeting of May 30, 2018

Attending:

William M. Barker – Absent Hugh T. Bohanon Sr. – Absent Richard L. Richter – Present Doug L. Wilson – Present Betty Brady - Present Nancy Edgeman – Present

Meeting called to order at 9:06 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 23, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged and discussed email items.

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total TAVT 2017 Certified to the Board of Equalization - 2

Total Real & Personal Certified to Board of Equalization - 23

Cases Settled - 25

Hearings Scheduled -0

Pending cases - 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

Received appraisals from Attorney's office

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

Cindy is finishing entering personal property for the file to hopefully be sent to SouthData on May 30, 2018.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 1

Closed: 1

2018 Real & Personal Appeals taken: 0

Total appeals reviewed Board: 0

Pending appeals: 0

Closed: 0

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VI: EXEMPTIONS

a. Map & Parcel: 64E-48K

Owner Name: Iris Johnson, Barry Padgett Gods Dwelling P

Tax Year: 2018

ON HOLD PENDING VERIFICATION OF SERVICE

Owner's Contention: Filing for Exempt Property status for 2018. Religious worship plans to start services on April 21, 2018.

Determination:

- 1. Property was purchased by Iris Johnson and Barry Padgett for Gods Dwelling Place Inc.
- 2. Application for exempt status was filed on 4/10/2018.
- 4. Are not registered as 501C3 (according to Ellen Mills is not necessary)
- 5. Is not registered with the Secretary of State
- 3. Visited property with Cauprice on May 23, 2018 and could not determine if property was being used as a place of worship. They do have a sign that reads Gods Dwelling Place and service hours.

Recommendations: I recommend the property be visited on Wednesday night to determine if building is being used for worship services.

Reviewer: Nancy Edgeman

Motion to put on hold pending verification of Service:

Motion: Mr. Wilson Second: Mrs. Brady

Vote: All that were present voted in favor

VII: INVOICES

1. GAP Group, Inc 2018-2019 Membership Dues – Amount \$1,500.00 BOA reviewed, approved, & signed.

Mrs. Brady will not attend the meeting on June 6, 2018.

Meeting Adjourned at 10:03am

William M. Barker, Chairman Hugh T. Bohanon Sr. Richard L. Richter Doug L. Wilson Betty Brady

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