## CHATTOOGA COUNTY BOARD OF TAX ASSESSORS

Chattooga County Board of Tax Assessors Meeting of May 29, 2019

Attending:

Richard L. Richter - Present

Doug L. Wilson, Chairman - Present

Betty Brady – Present Randy Pauley - Present Nancy Edgeman – Present Kenny Ledford - Present

Meeting called to order at 9:00 am

**APPOINTMENTS: None** 

**OLD BUSINESS:** 

I. BOA Minutes:

Meeting Minutes for May 15 & No Meeting for May 22, 2019

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

- b. Emails:
- 1. Weekly Work Summary
- c. Mail:

Georgia Property Tax News

Requesting BOA acknowledge receiving

BOA acknowledged receiving items a & b.

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

Total 2019 MH's Certified to the Board of Equalization – 1
Total 2019 Real & Personal Certified to Board of Equalization - 0
Cases Settled – 1
Hearings Scheduled –0
Pending cases –0

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

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

The office is entering items and preparing for assessment notices.

#### **NEW BUSINESS:**

### V. APPEAL:

2019 Mobile Home appeals taken: 19 Total appeals reviewed Board: 19

Pending appeals: 0

Closed: 19

2019 Real & Personal Appeals taken: 0 Total appeals reviewed Board: 0

Pending appeals: 0

Closed: 0

Weekly updates and daily status kept for the 2019 appeal log by Nancy Edgeman.

**BOA** acknowledged

VII: PERSONAL PROPERTY

a. Map & Parcel: B01-30 Acct # 492

Owner Name: NORTH GEORGIA TEXTILE SUPPLY COMPANY

Tax Year: 2019

Owner's Contention: Requesting late Freeport approval for \$185,506 – late filing at 58.33%

#### **Determination:**

1. This account is for a textile supply company out of Lafayette, GA and the physical location of personal property is 850 Raccoon Creek Rd, Summerville, GA 30747.

2. The total inventory is \$318,029 with \$1,511 in supplies that are not eligible for Freeport. The raw materials eligible for Freeport is a value of \$316,518 calculated for late filing at 58.33% is \$184,625. The Freeport application was received on May 24, 2019.

3. This company has received Freeport in prior years.

**Recommendation:** Suggesting approval for late filing amount of \$184,625.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter Second: Mr. Pauley

Vote: All that were present voted in favor

#### VIII: SALES RATIO - DISCUSSION

Nancy Edgeman stated the preliminary numbers for assessment notices will be ready for approval on Wednesday, June 5, 2019 and the file will be sent to SouthData for notices to be mailed no later than June 10, 2019.

IX: INVOICES

a. GAP Group, Inc - Date 3-29-2019 Amount \$2,000

b. Parker Fibernet, LLC - Due Date 6/4/2019 Amount \$1,025

BOA reviewed, approved, & signed items a&b

Randy Pauley will not attend the BOA meeting on June 5th, due to training.

# Meeting Adjourned at 9:51am

Doug L. Wilson, Chairman Richard L. Richter Betty Brady Randy Pauley

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