# CHATTOOGA COUNTY BOARD OF TAX ASSESSORS

Chattooga County Board of Tax Assessors November 9, 2021

# Attending:

Doug L. Wilson, Chairman - Present Richard L. Richter, Vice Chairman - Present Betty Brady - Present Jack Brewer - Absent John Bailey - Present Nancy Edgeman - Present Kenny Ledford - Present

Meeting was called to order at 9:00am

APPOINTMENTS: Barry Hurley & Suzanne Bowman 9:15am

#### **OLD BUSINESS:**

I. BOA Minutes:

Meeting Minutes for November 3, 2021 BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

- b. Emails:
- 1. Weekly Work Summary

BOA acknowledged and discussed

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

Total 2021 Real & Personal Certified to Board of Equalization -65 Withdrawn - 5 Cases Settled -65 Hearings Scheduled -0 Pending cases -0

We have four properties pending Superior Court.

IV. Time Line: Nancy Edgeman, Chief Appraiser to discuss updates with the Board. The Office is working on 2022 assessments.

#### **NEW BUSINESS:**

V. APPEALS:

2021 Mobile Home appeals taken: 27 Total appeals reviewed Board: 27 Pending appeals: 0 Closed: 27 2021 Real & Personal Appeals taken: 90 Total appeals reviewed by Board: 90

Pending appeals: 0

Closed: 90

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady. BOA acknowledged

VI: EXEMPTIONS

a. Property Owner: Warren, Jacob Lane

Map & Parcel: 47B-94

Tax Year: 2022

Contention: Mr. Warren visited the office on November 5, 2021 to file for the Veterans Exemption.

**Determination:** Mr. Warren presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to service-connected disability. (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) for tax year 2022.

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey Second: Betty Brady

Vote: All that were present voted in favor

VII: MISC ITEMS

a. Property Owner: Rome Timber Partners LLC

Map & Parcel: 42-17 Tax Year: 2021

Rome Timber Partners is requesting a voluntary FLPA breach for Map & Parcel 42-17. The property is 263.81 acres. They are selling this property and the new owners do not wish to continue.

**Determination:** The property was entered into the Forest Land Protection Act in 2014. The penalty breach will be for 2014 -2021 in the amount of \$8,296.40

**Recommendation:** I recommend releasing the FLPA and approval of the penalty breach in the

amount \$8,296.40 per O.C.G.A. 48-5-7.4.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Betty Brady Second: John Bailey

Vote: All that were present voted in favor

# b. Conference before Superior court

1. Property Owner: First National Bank

Map & Parcel: S27-37 Tax Year; 2021

No decision was made during the meeting. BOA will discuss at a later date.

2. Property Owner: Cynthia Suzanne Hurley

Map & Parcel: S38-39 Tax Year: 2021

No decision was made during the meeting. BOA will discuss at a later date.

Albert Palmour will provide appraisal.

Nancy Edgeman stated per O.C.G.A. 48-5-311(g)(2) property owners will have 20 days to appeal to Superior court.

# Meeting adjourned at 10:40am

Doug L. Wilson, Chairman

Richard L. Richter

**Betty Brady** 

**Jack Brewer** 

John Bailey

**Chattooga County Board of Assessors** 

Meeting November 9, 2021