

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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**Chattooga County  
Board of Tax Assessors  
June 12, 2024**

**Attending:**

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**Doug L. Wilson, Chairman - Present  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Kevin Payton – Present  
Matthew Kinnamont – Present  
Nancy Edgeman – Present  
Crystal Brady – Present**

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**Meeting was called to order at 9:00am**

**APPOINTMENTS: Jane Schlachter – 9:30am, BJ Gambill – 10am**

**OLD BUSINESS:**

**I. BOA Minutes:**

**Meeting Minutes for June 5, 2024**

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. 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 2023 Real & Personal Certified to Board of Equalization – 1441**

**Withdrawn - 172**

**Cases Settled – 1209**

**Hearings Scheduled – 25**

**Pending cases – 35**

**Superior Court – 17**

**Conferences Scheduled – 3**

**Confirmed to SC – 9**

**We have one 2022 appeal pending Superior Court.**

**An appraisal has been ordered.**

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

**The office is working towards the 2024 digest.**

**NEW BUSINESS:**

**V. APPEALS:**

**2023 Real & Personal Appeals taken: 3224**

**Total appeals approved by BOA: 3224**

**Pending appeals: 0**

**Closed: 3224**

**2024 Mobile Home appeals taken: 21**

**Total appeals reviewed Board: 21**

**Pending appeals: 0**

**Closed: 21**

**Certified to the Board of Equalization: 5**

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

**Requesting BOA acknowledge**

**VI: PERSONAL PROPERTY**

**a. Personal Property 2024**

**Owner Name: Spectrum Southeast LLC (Charter Communications)**

**Map & Parcel: Various locations**

**Account #: 120, 123 and 124**

**Determination:**

1. The subject properties are personal property business accounts for Spectrum Southeast LLC.
  - Details, values and forms are confidential not to be included in the agenda item; however are available for the Board's review.
2. The machinery and equipment values are being reported by the property owner/agent with a section of what they are indicating is vintage equipment being reported with an added depreciation according to their calculations.
  - This resulted in their reported values for group 2 and 4 on their schedule A form being much lower than the actual values should be; we are required to use the State mandated conversion factors for depreciation.
3. We cannot accept the returns this way or accept an additional depreciation decrease or different factor for equipment regardless of age unless one or all of the following are applicable:
  - The equipment is idle, not in use but kept and used as back up and should be reported in detail what equipment this is
  - The equipment is salvage or scrap, is taken out of service to be disposed of in the future or used as scrap parts, etc
  - This is in accordance with the APM and confirmed by a Department of Revenue Compliance Specialist with an email detailing the APM regulations pertaining to Salvage or idle equipment. (Available documentation is available for the Board's Review)
  - There's an additional OBS/depreciation for the equipment that has been documented and approved by a court decision.
4. These accounts were audited in 2023 due to this issue in past tax years.
  - Due to research, findings and previous year's issues; the disposals and additions were applied accordingly with no extra depreciation for 2024.

**Recommendation:** Recommending the Board of Assessor's review the forms, emails and research and acknowledge the significant value differences and accept only the values without extra depreciation for 2024.

**Reviewer:** Wanda Brown

**b. Personal Property 2024**

**Owner Name: Westbound Solar 3 LLC**

**Map & Parcel: 16-92**

**Account #: 2140**

**Determination:**

1. The subject property is a personal property business account for Westbound Solar 3 LLC located at 11161 Highway 27, Sum1037 Old Highway 337, Menlo.
2. The machinery and equipment's original 2024 rendered value was \$126,960; the revised rendered value is \$349,000 after contacting the property owner.
  - This is still a significant value decrease from the 2023 rendered value of \$2,010,531.
  - Documentation and explanation of the decrease was requested and received; the owner explained the 2023 was still under construction and gave further documentation. (All emails and documentation is available for the Board's review)
3. The owner was informed that this account is subject to an audit if further documentation is required.

**Recommendation:** Recommending the Board of Assessor's review and acknowledge the value applied to records is \$349,000 for tax year 2024.

**Reviewer:** Wanda Brown

**c. Personal Property 2024**

**Owner Name: Windstream Communications Inc**

**Map & Parcel: County various**

**Account #: 724 & 725**

**Determination:**

1. The subject property is a personal property business account for Windstream Communications Inc
2. The machinery and equipment value is \$28,332 for account #724; and \$165,630 for acct #725.
3. The property owner reported \$0 for both accounts and requested that both accounts be deleted.
  - This is fiber cable and equipment and would be considered unusual to dispose everything.
  - According to the taxable asset listing guide provided through the APM for personal property; the fiber cable is taxable and listed under grouping 3 for the schedule A form on the PT50P (reporting form).
4. May 23, 2024 – a call was made to the owner's agent to verify disposals and request disposal listing and explanation.
  - The agent discussed emailing a detailed asset listing and removed assets (this is acceptable; however no email was received)
  - An attempt to reach out again by sending the agent an email on June 3, 2024 resulted in no response. (All emails and documentation is available for the Board's review)

**Recommendation:** Recommending the Board of Assessor's acknowledge the equipment is to remain on record until documentation is submitted during the time to appeal by the property owner.

**Reviewer:** Wanda Brown

**Motion to acknowledge all recommendations listed above:**

**Motion: John Bailey**

**Second: Kevin Payton**

**Vote: All who were present voted in favor**



**VII: MISCELLANEOUS**

**a. Commercial properties**

**Nancy Edgman discussed and the BOA acknowledged.**

**b. Sales ratio study**

**Nancy Edgman discussed and the BOA acknowledged.**

**Kevin Payton mentioned school tax exemption reform and the BOA discussed.**

**Mr. Bailey inquired about Superior Court cases and Nancy Edgeman discussed.**

**Nancy Edgeman discussed the GMASS contract for fieldwork and the BOA acknowledged.**

**Meeting Adjourned at 11:17am**

**Doug L. Wilson, Chairman**

DLW

**Betty Brady**

BB

**Kevin Payton**

KP

**John Bailey, Vice Chairman**

JB

**Matthew Kinnamont**

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**Chattooga County  
Board of Assessors Meeting  
June 12, 2024**