

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 21, 2018

Attending: William M. Barker – **Absent**
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady – Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am by **Mr. Richter as acting Chairman due to the absence of Chairman, Mr. Barker.**

APPOINTMENTS: Randy Pauley attended the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 21, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

c. Mail:

1. Georgia Property Tax News

BOA acknowledged receiving.

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

Total TAVT 2018 Certified to the Board of Equalization – 2
Total 2018 Real & Personal Certified to Board of Equalization - 22
Cases Settled –22
Hearings Scheduled –0
Pending cases –0

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21
Nancy Edgeman will follow up with email to Attorney**

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

The office is entering items in the system preparing for January 1, 2019.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2
Total appeals reviewed Board: 2
Pending appeals: 0
Closed: 2

2018 Real & Personal Appeals taken: 74
Total appeals reviewed Board: 74
Pending appeals: 0
Closed: 74

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

BOA acknowledged

VI: MISC ITEMS

a. Map & Parcel: ACCT # 462 – LYERLY PLANT
Owner Name: MOHAWK
Tax Year: 2018

ON HOLD PENDING INFO FROM
COUNTY ATTORNEY

Owner’s Contention: Requesting the Board of Assessor’s re-visit items previously presented with classification issues and discuss a potential settlement value on the idled assets with a value assertion of \$46,863,634 before proceeding to Super Court.

Determination:

1. There is email correspondence available for the Board of Assessor’s to review along with a letter pertaining to the protest regarding the 2018 assessment to the Superior Court.
2. According to the summary report submitted during the Board of Equalization hearing, there is an indication of real property items valued in with the personal property account. (It is unclear of exactly what these items are)
3. There are idle equipment items in the report and equipment reported by the taxpayer in the wrong depreciation group.

Recommendation: Requesting the Board of Assessor’s review.

Reviewer: Wanda Brown

Motion to place item on hold pending information from the County Attorney, Chris Corbin:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: EXEMPTIONS

a. Property Owner: James A Raptis
Map & Parcel: 30-46
Tax Year: 2019

Contention: Mr. Raptis visited the office on November 19, 2018 to file for Veterans Exemption.

Determination:

1. Mr. Raptis presented a letter from the Department of Veterans Affairs stating that his combined service connected evaluation is 100% effective August 22, 2018(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 the 2019 Tax year.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

Nancy Edgeman and Kenny Ledford discussed a clerical error concerning a Covenant issue with the Board. A Motion was made by Mr. Wilson to contact the property owner to discuss the issue, Seconded by Mrs. Brady, All that were present voted in favor.

The BOA discussed the 2018 budget expenditures report.

Roger Jones joined the meeting and the Board discussed the late appeal on last week's Agenda. The Board also discussed getting organized so that it doesn't happen again.

Meeting Adjourned at 10:30am

**William M. Barker, Chairman
Richard L. Richter
Doug L. Wilson
Betty Brady**

MLW

BB

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