

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 28, 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 21, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. 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 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 emailed Attorney and has not received a response.**

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

Waiting for update from Chris Corbin

b. Agent: Melissa Hise, Palmour Law Firm
Map & Parcel: T05-11, T19-43, & S32-76
Tax Year: 2018

Melissa Hise, Palmour Law Firm is requesting a reassessment for tax year 2018 for Map & Parcel T05-11, T19-43, & S32-76. As stated in her email the buildings were demolished fall of 2017. Trying to recoup our costs.

Determination: The property owners should have filed a return between January 1, and April 1, 2018, or an appeal after receiving their assessment notice. Correction request would result in difference of \$271.39 for all three properties.

Recommendation: Since the property owners did not file a return (48-5-10) or an appeal (48-5-311) for 2018, I recommend no changes be made for 2018 and remove buildings for 2019.

Reviewer: Nancy Edgeman

Motion at accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: COVENANTS**a. Property Owner: Weyerhaeuser Company****Map & Parcel: 42-17****Tax Year: 2018**

Contention: Plum Creek merged with Weyerhaeuser in 2016. Office was notified in 2018 that the property should be in the name of Weyerhaeuser instead of Plum Creek.

Determination: The Covenant is a continuation from Plum Creek to Weyerhaeuser. Total FLPA acreage for Map & Parcel 10-22 is 263.81. Total Covenant acreage will be 263.81.

Recommendation: Approve FLPA continuation for 263.81 acres.

Reviewer: Nancy Edgeman

Motion at accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property Owner: Weyerhaeuser Company**Map & Parcel: 46-37****Tax Year: 2018**

Contention: Plum Creek merged with Weyerhaeuser in 2016. Office was notified in 2018 that the property should be in the name of Weyerhaeuser instead of Plum Creek.

Determination: The Covenant is a continuation from Plum Creek to Weyerhaeuser. Total FLPA acreage for Map & Parcel 46-37 is 262. Total Covenant acreage will be 262.

Recommendation: Approve FLPA continuation for 262 acres.

Reviewer: Nancy Edgeman

Motion at accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Property Owner: Weyerhaeuser Company**Map & Parcel: 80-16A****Tax Year: 2018**

Contention: Plum Creek merged with Weyerhaeuser in 2016. Office was notified in 2018 that the property should be in the name of Weyerhaeuser instead of Plum Creek.

Determination: The Covenant is a continuation from Plum Creek to Weyerhaeuser. Total FLPA acreage for Map & Parcel 80-16A is 1,337. Total Covenant acreage will be 1,337.

Recommendation: Approve FLPA continuation for 1,337 acres.

Reviewer: Nancy Edgeman

Motion at accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

**d. Property Owner: Weyerhaeuser Company
Map & Parcel: 84-15
Tax Year: 2018**

Contention: Plum Creek merged with Weyerhaeuser in 2016. Office was notified in 2018 that the property should be in the name of Weyerhaeuser instead of Plum Creek.

Determination: The Covenant is a continuation from Plum Creek to Weyerhaeuser. Total FLPA acreage for Map & Parcel 84-15 is 1,723. Total Covenant acreage will be 1,723.

Recommendation: Approve FLPA continuation for 1,723 acres.

Reviewer: Nancy Edgeman

Motion at accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

**e. Property Owner: Weyerhaeuser Company
Map & Parcel: 10-27 & 10-27
Tax Year: 2018**

Contention: Plum Creek merged with Weyerhaeuser in 2016. Office was notified in 2018 that the property should be in the name of Weyerhaeuser instead of Plum Creek.

Determination: The Covenant is a continuation from Plum Creek to Weyerhaeuser. Total FLPA acreage for Map & Parcel 10-22 is 502.00; Total for 10-27 is 12.00. Total Covenant acreage will be 514.

Recommendation: Approve FLPA continuation for 514 acres.

Reviewer: Nancy Edgeman

Motion at accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: INVOICES

a. Parker Fibernet, LLC- Inv # 1021455 Due date Dec. 5, 2018 Amount \$512.50

b. Postage - 200 stamps \$98.00

BOA reviewed, approved, & signed

Nancy Edgeman and Kenny Ledford discussed Covenant issues, Mobile Assessor, and an exemption error for Betty Terry with the Board.

Meeting Adjourned at 10:20am

William M. Barker, Chairman

Richard L. Richter

Doug L. Wilson

Betty Brady

M. Ledford

BB

Chattooga County

Board of Tax Assessors

Meeting of November 28, 2018