

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 5, 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 9:05 am **by Mr. Richter as acting Chairman due to the absence of Chairman, Mr. Barker.**

APPOINTMENTS: Randy Pauley

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 28, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

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

Update: On Wednesday November 28, 2018 Wanda received an email stating that Mohawk had withdrawn their appeal to Superior court.

Requesting the BOA review, approve, & sign the appeal waiver and release form.

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 approve and sign Appeal Waiver and Release form:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Chicken houses- Discussion of having a meeting with the public.

The Board of Assessors discussed the possibility of having a meeting with the public to explain the importance of filing a return on their property from January 1 thru April 1st each year and filing an appeal after receiving their assessment notice.

VII: INVOICES

a. Summerville News – Account Number 3104 Amount \$84.00

BOA reviewed, approved, & Signed

The BOA requested Nancy Edgeman re-send the videos about what happens in the Assessor’s / Tag Office to all Board members.

Meeting Adjourned at 10:30am

William M. Barker, Chairman

Richard L. Richter

Doug L. Wilson

Betty Brady

RANDY PAULEY

Chattooga County

Board of Tax Assessors

Meeting of December 5, 2018

(Signature)

BB

RP