

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 10, 2018

Attending:	William M. Barker – Present
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Absent
	Richard L. Richter – Present
	Doug L. Wilson – Present
	Nancy Edgeman – Present

Meeting called to order at 9:03 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes January 3, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. Pettigrew letter

3. Mobile Home (Prebill) Digest to the Tax Commissioner

c. Mail

1. Georgia Property Tax news

BOA acknowledged receiving email & mail

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

Total TAVT 2017 Certified to the Board of Equalization – 2

Total Real & Personal Certified to Board of Equalization - 23

Cases Settled – 25

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

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

Mobile home bills and Personal property returns are being prepared to be mailed.

NEW BUSINESS:

V. APPEAL:

2017 TAVT Appeals taken: 14

Total appeals reviewed Board: 14

Pending appeals: 0

Closed: 14

2017 Real & Personal Appeals taken: 168
 Total appeals reviewed Board: 168
 Pending appeals: 0
 Closed: 168

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.
The office is taking and processing Exemptions and Covenants.

VI: COVENANTS

a. 2018 Covenants

12/15/2017	50-61	BRIDGES CAROL A STRANGE	115.6	NEW	2018
12/18/2017	9-61-TR4	COON ROBERT & SARAH	41.35	RENEW	2018
12/27/2017	80-2-A	MCKINNEY JAMES D	18.62	RENEW	2018
12/27/2017	008-006	STEWART THOMAS & KATHLEEN LYNN	46.7	RENEW	2018
1/2/2018	53-24	WHITE RICHARD A	197	CONTINUE	2015
1/2/2018	83-59-L21	PINHOTI LLC -- PAM ALLEN	34.6	RENEW	2018
1/3/2018	66-2	HAGAN ALAN MICHAEL	22.16	RENEW	2018
1/3/2018	65-24	IZELL TERESA TEAL	26.29	RENEW	2018
1/3/2018	36-58	LEDFORD FRANK COLEMAN	165	RENEW	2018
1/5/2018	36-37-A	MCPHAIL TERRY	33.19	NEW	2018

Requesting approval for covenants listed above

Reviewer: Wanda A. Brown

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: MISC ITEMS

a. 2017 Employee Reviews

The BOA reviewed, discussed, & signed Employee reviews.

b. Map & Parcel: S21-69 & S21-70

Owner Name: Summerville First Baptist Church

Tax Year: 2017

Update: This item was reviewed by the BOA on November 22, 2017. Mr. Farrar visited in mid December requesting the BOA take another look at the property for 2017 and provided O.C.G.A. 48-5-41 Property exempt from taxation.

Owner's Contention: Filing for Exempt Property status for 2017. Buildings will be torn down for Church parking.

Determination:

1. Property was acquired by Summerville First Baptist Church on 10/6/2016.
2. No Exempt property application was filed for 2017 until 11/1/2017 (after digest).
3. Buildings are still on property at this time. (See photos in file)
4. Similar situation occurred in March 2017 on a Church in Trion that had delinquent taxes for 2015 & 2016. They had requested the exempt status be applied to those years. Department of Revenue recommended I consult with the County Attorney. The County Attorney, Chris Corbin recommended the exemption be approved moving forward.

Recommendations: I recommend denial of Exempt status for 2017 per O.C.G.A. 48-5-45(2) due to not filing application and buildings still intact. I recommend approval for 2018 providing the buildings have been removed on or before January 1, 2018 per O.C.G.A. 48-5-41.

Reviewer Nancy Edgeman

Recommendation for update on Summerville First Baptist Church: I recommend denying exempt status for 2017 and approve 2018 as long as buildings have been removed before the 2018 digest.

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

Cindy Finster joined the meeting to discuss her retirement with the BOA effective April 6, 2018.

Motion was made by Mr. Wilson to enter into executive session at 10:47am in accordance with O.C.G.A 50-14-3(6), Seconded By Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Wilson to exit executive session at 10:57am, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Bohanon to approve the Pay Matrix for 2018, Seconded by Mr. Richter, All that were present voted in favor.

Motion was made by Mr. Wilson to agree to seek exemption changes for SB242, Seconded by Mr. Bohanon, All that were present voted in favor.

BOA requested that Nancy Edgeman prepare an ad for the Summerville News for the Clerk position that will be available in April 2018.

BOA requested Nancy Edgeman contact County Attorney, Chris Corbin and County Commissioner, Jason Winters for a meeting for February 28, or March 7, 2018.

Meeting Adjourned at 11:05am

**William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson**



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