

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
December 11, 2019**

Attending:
Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 4, 2019

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Chris Corbin letter

BOA acknowledged receiving

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

Total 2019 MH's Certified to the Board of Equalization –1

Total 2019 Real & Personal Certified to Board of Equalization - 26

Cases Settled – 26

Hearings Scheduled –0

Pending cases –0

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

The Appraisal Staff are working towards getting everything entered and prepared for 2020.

NEW BUSINESS:

V. APPEALS:

2019 Mobile Home appeals taken: 19

Total appeals reviewed Board: 19

Pending appeals: 0

Closed: 19

2019 Real & Personal Appeals taken: 72
 Total appeals reviewed Board: 72
 Pending appeals: 0
 Closed: 72

Weekly updates and daily status kept for the 2019 appeal log by Nancy Edgeman.
BOA acknowledged

VI: COVENANTS

a. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
HEGWOOD FRANCES	13--61	29.54	29.54	RENEWAL
CARTER TIMOTHY	29--50	30.58	28.58	RENEWAL
GOODWIN RICHARD CLAY	45--7-A	115	115	RENEWAL
GOODWIN RICHARD CLAY	45--5	24.8	22.8	NEW
BERMAN MARK	42-41-TR6	16.2	14.2	CONT
MORNINGSTAR	74-14-T12	32.43	32.43	CONT
TANNER OTIS	7--21	75	75	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

Motion to approve Covenants listed above:
Motion: Mr. Richter
Second: Mrs. Brady
Vote: All that were present voted in favor

VII: EXEMPTIONS

a. Property Owner: McDaniel Milton
Map & Parcel: 40-20-A
Tax Year: 2020

Contention: Mr. Milton visited the office on December 9, 2019 to file for the Veterans Exemption.

Determination: Mr. Milton presented a letter from the Department of Veterans Affairs stating that his combined service connection evaluation is 100% dated December 9, 2019.(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).

Reviewer: Brandy Hawkins

Motion to approve Veterans exemption:
Motion: Mr. Richter
Second: Mr. Pauley
Vote: All that were present voted in favor

VIII: MISC ITEMS

**a. Owner: Georgia Power Public Utility Appeal
Tax Year: 2019**

A letter was received by Georgia Power on December 9, 2019 and was post marked December 5, 2019 appealing the equalized ratio of 39.60%. This ratio was set by the Board of Assessors on October 16, 2019. Their appeal is based on equity due to Chattooga County changing the equalization ratio proposed by the Georgia Department of Revenue. (Please see attached letter)

Determination: The "in house" sales ratio study based on all qualified 2018 sales determined the sales ratio to be 39.60%. The Department of Revenues equalized ratio is 36.46%.

Leaving the ratio at 36.46% means that Georgia Power will pay taxes based on 36.46%. By using our in house study of 39.60% Georgia Power will pay taxes at 40%.

Recommendation: Bases on results from the 2019 sales study, I recommend leaving the ratio at 39.60% for Georgia Power and forward appeal to the Board of Equalization.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Discussion of Poultry house values and depreciation

Nancy Edgeman discussed poultry house values and depreciation schedules with the BOA. The items will be presented during their next meeting for approval.

c. Discussion of Tiny Homes

The BOA discussed tiny homes and requested a meeting be scheduled with Jason Winters, County Commissioner and Joy Hampton, Tax Commissioner for Wednesday, December 18, 2019 at 10:00am.

The BOA also discussed and a motion was made by Mr. Pauley to classify Little River Escapes as commercial property, Seconded by Mrs. Brady, All that were present voted in favor.

The BOA also discussed personnel issues.

Meeting adjourned at 10:55am

Doug L. Wilson, Chairman
Richard L. Richter
Betty Brady
Randy Pauley
Jack Brewer



Chattooga County
Board of Tax Assessors
Meeting December 11, 2019