

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 28, 2019

Attending:	Richard L. Richter, Vice Chairman – Present Doug L. Wilson, Chairman – Present Betty Brady – Present Randy Pauley – Present Jack Brewer - Present Nancy Edgeman – Present Kenny Ledford - Present
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Meeting called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 21, 2019

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

Total 2019 Real & Personal Certified to Board of Equalization - 23

Cases Settled – 2

Hearings Scheduled –21

Pending cases –21

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

The office is back to normal and preparing for the 2020 digest.

NEW BUSINESS:

V. APPEAL:

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: 70

Pending appeals: 0
Closed: 72

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

BOA acknowledged

V: EXEMPTIONS

a. Property Owner: Joanne Jennings

Map & Parcel: T08-29

Tax Year: 2019

Contention: Mrs. Jennings visited the office on August 21, 2019 to file for the Veterans Exemption.

Determination: Mrs. Jennings presented a letter from the Department of Veterans Affairs stating that her combined service connection evaluation is 100% dated December 23, 2014.(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 accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: MISC ITEMS

a. Personal Property Audit Policy

The Board of Assessors, consistent with Georgia Law, shall audit all personal property accounts in county over the course of a three year time period. The criteria for account selection will be fair, unbiased, random and consistent with O.C.G.A. 48-5-299.

Audit selection criteria:

Accounts will be sorted according to their NAICS (North American Industry Classification System). Accounts will be chosen starting from the top of this list and each year the list will start from the last account audited the previous year until all accounts, including boats and airplanes are audited over a three year period. In addition, accounts may be selected at any time for any of the following, regardless of the three year cycle:

1. No return has been filed in three years or more
2. The return listed disposals but did not include a disposal list
3. More than one return filed for the same account
4. A retail business declaring \$0 for inventory or for machinery, equipment, furniture & fixtures
5. Any returns with only value and no other information
6. Accounts with an excessive decrease as deemed necessary by chief appraiser
7. New accounts and businesses reporting being closed

This policy shall not be so restrictive as to prevent any account from being audited as needed.

*O.C.G.A. 48-5-299(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what

real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

Recommendation: Suggesting approval of personal property audit policy with audit selection criteria consistent with *O.C.G.A. 48-5-299

Reviewer: Wanda Brown

Motion to approve policy:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VI: INVOICES

a. SouthData (real property) – Invoice #992859223 Due date 7/2/2019 Amount **\$6,391.40**

b. SouthData (personal property) - Invoice #992857682 Due Date 6/27/2019 Amount **\$288.48**

c. SouthData (CD of Notices) – Invoice #992859224 Due date 7/2/2019 Amount **\$50.00**

BOA reviewed, approved, & signed

Mr. Brewer inquired about the BOE hearing for Watson and Lanier and Mr. Wilson stated the BOE didn't make a change on Watson and we haven't received a decision from Lanier.

The BOA discussed the Field Appraiser Trainee position and agreed to run it in the Newspaper on September 4th and September 11th with an application deadline of September 16, 2019.

Meeting Adjourned at 9:35pm

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer



Chattooga County

Board of Tax Assessors

Meeting August 28, 2019