

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of January 16, 2019

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Attending:	William M. Barker – <b>Absent</b> Richard L. Richter – Present Doug L. Wilson – Present Betty Brady – Present Randy Pauley - Present Nancy Edgeman – Present Kenny Ledford - Present
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Meeting called to order at 9:00 am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for January 9, 2019

**BOA reviewed, approved, & signed**

**Mr. Wilson entertained a motion to approve minutes, Motion was made by Mr. Richter, Seconded by Mr. Brady, All that were present voted in favor.**

**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**

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

**Mobile Home Digest was sent to Tax Commissioner on 1/9/2019 and Personal Property returns were mailed 1/15/2018.**

**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**

**ON HOLD PENDING FURTHER STUDY**

**a. SUBJECT: Poultry House Analysis**

**Tax Year: 2019**

**VII: COVENANTS**

**a. Property Owner: Dale & Heidi Cook**

**Map & Parcel: 35-101**

**Tax Year: 2019**

**Contention:** Covenant continuation

**Determination:** Qualification determined via Google Earth. Total acreage is 15. Total Covenant acreage will be 13.

**Recommendation:** Approve Covenant for 13 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

**Vote: All that were present voted in favor**

**b. Property Owner: Clifford J & Nancy Byars**

**Map & Parcel: 26-13**

**Tax Year: 2019**

**Contention:** Covenant continuation

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 13.75. Total Covenant acreage will be 11.75.

**Recommendation:** Approve Covenant for 11.75 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

**Vote: All that were present voted in favor**

**c. Property Owner: Baker Cooperative LLC**

**Map & Parcel: 25-49A**

**Tax Year: 2019**

**Contention:** Covenant continuation

**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 54.42. Total Covenant acreage will be 54.42.

**Recommendation:** Approve Covenant for 54.42 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Pauley****Vote: All that were present voted in favor****d. Property Owner: Sherri & William Whitlock****Map & Parcel: 78-21A****Tax Year: 2019****Contention:** Covenant continuation**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 16.58. Total Covenant acreage will be 16.58.**Recommendation:** Approve Covenant for 16.58 acres.**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Pauley****Vote: All that were present voted in favor****e. Property Owner: Bernice Johnson Crane / POA Loy E Crane****Map & Parcel: 78-12****Tax Year: 2019****Contention:** Covenant continuation**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 19.30. Total Covenant acreage will be 17.30.**Recommendation:** Approve Covenant for 17.30 acres.**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Pauley****Vote: All that were present voted in favor****f. Property Owner: Coley Two LLC****Map & Parcel: 65-19****Tax Year: 2019****Contention:** Covenant continuation**Determination:** Qualification determined via Google earth (see map in file). Total acreage is 83.46. Total Covenant acreage will be 83.46.**Recommendation:** Approve Covenant for 83.46 acres.**Reviewer:** Nancy Edgeman**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Pauley****Vote: All that were present voted in favor****The BOA discussed the sales for 2018. Mr. Wilson, Chairman requested Kenny Ledford and Nancy Edgeman work on the sales ratio study within the next couple of weeks and present summary of study.**

Meeting Adjourned at 9:50am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

William Barker

DLW  
R  
BB  
CP  
          
        

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