

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 8, 2019

Attending:	Richard L. Richter – Absent Doug L. Wilson, Chairman – 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: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 1, 2019
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary
2. Newspaper Ad

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 - 0
Cases Settled – 1
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.

The office is entering items and preparing for assessment notices.

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: 0
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

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

VI: PERSONAL PROPERTY

a. Subject: Personal Property:

Tax Year: 2019

Summary: Preliminary digest glance

Determination:

1. There are 1148 total personal property accounts including 40 exempt accounts as follows:
 - 393 Business returns have been processed
 - 290 Boat returns have been processed
 - 181 Additional data edits for boats from DNR to Wingap have been completed
 - 115 Business and boat accounts have been reviewed for not filing returns
 - 128 Remaining accounts that need to be reviewed and/or audited – 3 on current visit list
 - 40 Exempt accounts that may require data edits
 - 1,147 Total

There is one odd account for misc mobile homes making it 1,148 equal to the total count.

2019 overall personal property preliminary total	
\$280,926,815	
2018 overall personal property final total	_____
<u>\$272,782,363</u>	
The 2019 personal property preliminary is an increase of	
\$8,144,452	

The 2019 estimated revenue increase using Unincorporated 2018 mill rate is \$89,817.

2. The total approved Freeport value for 2019 is \$147,774,005 for a total revenue loss of \$1,629,652 for the county.

Reviewer: Wanda A Brown

BOA acknowledged receiving update:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

b. Map & Parcel: P04-19 – Account #473
Owner Name: MOUNTAIN EXPRESS OIL
Tax Year: 2019

Owner's Contention: Requesting adjustments and decrease in values for fixtures and equipment

Determination:

1. This property is located at a convenience store off Highway 27, Pennville with a total property value of \$219,983.
2. The original return was filed before the return deadline April 1, 2019 with one piece of equipment listed with a value of \$1,161.
3. Since the value in our records was \$219,983, the owner's agent was contacted for verification.
4. This owner reports only the furniture, fixtures and equipment while the sub-lease owner reports inventory and this had to be sorted out along with why records did not indicate depreciation for any of the equipment.
5. There was no return filed for this property for a few years and this may be an indication that the current values were from the previous owner filing both equipment and inventory.
6. This could also be an indication that the values remained from the conversion to the new data base.
7. After reviewing other similar accounts with the same type equipment and year and applying the cost method, this total value decreased to \$59,957.
8. The property owner's agent submitted a corrected return after the April 1 deadline.

Recommendation: Suggesting approving the value decrease from \$219,983 to \$59,957 due to the comparable review and correcting values to apply depreciation factors.

Reviewer: Wanda A Brown

Motion to leave as is until notified who is responsible for inventory:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

The BOA discussed the sales ratio and the public meeting that is scheduled for 5/16/2019 from 5:30pm – 6:30pm.

Meeting Adjourned at 10:00am

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



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