

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 2, 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

Meeting called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 25, 2019

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

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 - 26

Cases Settled – 21

Hearings Scheduled –5

Pending cases –5

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

V: MISC ITEMS

a. Subject: Labeling accessories under covenant.

Tax Year: AY2020

Determination: It has been determined that when a accessory such as a barn, pole shed, farm shop, ect are labeled as "V" (covenant) it is under the value of the covenant, however this value is subtracted when tax calculations are figured. This doesn't benefit the property owner as an exemption at all. The Covenant is designed for the land only. The property owner is taxed at 40% and DOES NOT receive any exemptions for the accessories. If any changes are made to accessories under covenant such as dimensions, adding or taking an accessory off and I am not made aware of changes this could affect the covenant as a result of the covenant increasing or decreasing more than 3%. There is a box that has to be checked for this purpose and if is not checked this could cause error's within the calculations of the tax bill. When accessories are labeled as "A" (agriculture) it DOES NOT affect the covenant value or exemption. We were told by the Department of Revenue that if a property owner does not request the accessory building be labeled as "V" (covenant) to label them as "A" (agriculture).

Recommendation: It is recommended to label all accessory buildings as "A" (agriculture) upon new covenants, renewals, and continuations to eliminate errors on covenant calculations.

Reviewer: Kenny Ledford & Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

b. Review Field Appraiser Resumes – We have a total of 15 resumes to review

BOA reviewed and discussed applicants and agreed to schedule interviews for October 21st, 22nd, & 23rd. Interviews will begin at 9:00am to 11:30am on the 21st and 22nd and the remaining on the 23rd. Nancy Edgeman will begin scheduling interviews for those days.

VI: INVOICES

a. Schneider (qpublic) from 9/1/2019-11/30/2019 Amount \$1,837.50

BOA reviewed, approved, & signed

Meeting Adjourned at 10:00am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer



Chattooga County

Board of Tax Assessors

Meeting October 2, 2019