Catoosa County Board of Assessors 798 Lafayette Street, Governmental Building Ringgold, Georgia 30736 Phone: 706-965-3772

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Wendell Folks, Chairman Mike Key, Vice-Chair Jim Clark Tony Henson Ann Knight

Meeting Minutes Catoosa County Board of Assessors Regular July 12, 2016 Meeting

Time and Place

The Regular July 2016 Meeting of the Catoosa County Board of Assessors was held at 9:00 a.m. on Tuesday July 12th in the Board of Assessors' Office located at 798 LaFayette Street, Administration Building, Ringgold, Georgia.

Members Present

All members were present: Jim Clark, Wendell Folks, Tony Henson, Mike Key and Ann Knight. Staff Present: Dale McCurdy.

Minutes

The Minutes from the Regular June 21, 2016 Meeting were approved as prepared. *The motion to approve by Jim Clark seconded by Ann Knight and voted unanimous*.

Reports

The following were presented and discussed:

- June Sales, Sales Ratios and Deed Summary,
- June Building Permits,
- Yesterday the 11th ended the 45 Day Appeal Period with 88 appeals received and totaling 18,105,856 value in dispute,
- Final Digest files to be delivered to the Tax Commissioner after adoption in this meeting with final values scheduled to be forwarded to the county and schools for budget and tax rate advertisements next Thursday the 21st.

Business

1. Homestead Exemption Approval

The Chief Appraiser reported the Tax Commissioner requested consideration for a homestead exemption application for a Kunico Good, 2J-159. Apparently Ms. Good attempted to timely apply for a 2016 homestead earlier in the year and was mis-informed by the Ft. Oglethorpe staff. Ms. Kunico contacted the Tax Commissioner upon receiving the Annual Assessment Notice dated 5/27/2016 and applied for homestead. The request for special consideration as if the homestead was taken when attempted. *Jim Clark made motion to approve the application for the 2016 digest seconded by Mike Key and voted unanimous*.

2. Property Appeal and Staff Recommendations

The Board was presented appealed parcels reviewed with recommendations for change and no change (handout). The Chief Appraiser answered questions regarding both action recommendations. Jim Clark made motion to approve the recommendations seconded by Mike Key and voted unanimous.

3. Current Use Assessment Covenant New Applications

New applications received during the 45 day appeal period were reviewed and considered. (Handout). *Jim Clark made motion to approve the applications seconded by Tony Henson and voted unanimous.*

4. Current Use Assessment Covenant Appealed Denials and Re-Consideration

Two previously denied applications, TP 75-51, Riddle (files appeal of denial) and 61-21.4, Richie were presented for re-consideration. The Chief Appraiser and member Ann Knight discussed talking with a State agent regarding covenant properties and equine uses. A broader interpretation can be considered depending on the activity and lease agreements. Given the information it was recommended the applications be considered eligible. *Ann Knight made motion to approve seconded by Tony Henson and voted unanimous*.

5. Final Digest Adoption

The Board was presented final digest consolidations and discussed modest growth offset by decreases in motor vehicles. Tony Henson made motion to adopt the final digest and consolidations to be forwarded to the Tax Commissioner seconded by Jim Clark and voted unanimous.

Adjournment

| There was no further business. Jim Cla | ark made motion to adjourn at 9:45 seconded by Mike Key |
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| and voted unanimous. | |
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| Wendell Folks, Chairman | Dale McCurdy, Secretary |