

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 29, 2020

Attending:
Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 22, 2020

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 2020 MH's Certified to the Board of Equalization –
Total 2020 Real & Personal Certified to Board of Equalization - 0
Cases Settled – 0
Hearings Scheduled –0
Pending cases –0

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

Personal Property returns will be mailed on 1/15/2020.

NEW BUSINESS:

V. APPEALS:

2020 Mobile Home appeals taken:3
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

2020 Real & Personal Appeals taken: 0
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

Weekly updates and daily status kept for the 2020 appeal log by Nancy Edgeman.
BOA acknowledged

VI: RETURNS

a. Owner: Hayes Bobby E Hayes Sandra W
Tax Year: 2020
Map/ Parcel: 63-66

Owner's Contention: Return: House should be valued at \$40,000. Farm shop value should be \$5,000.

Owners asserted value: \$169,197

Determination:

1. The subject property is 54.95 acres located on 604 Halls Valley Drive. This property has an improvement value of \$49,501, an accessory value of \$9,809, and a land value of \$120,855.
2. A review was done on this property on 1/15/20 and it was discovered:
 - a. The residential improvement is more in line with 100 grade houses than 80.
 - b. A physical override of 78 was removed to allow a physical of 74 to adjust the value.
 - c. The residence has central heat and air instead of radiant.
3. Override values on all the accessories were removed and their grades and physicals were corrected. No changes were found or made to the farm shop in question. A 25x50 barn average with loft and stalls was sound valued to \$0. A 13x14 accessory screen porch physical was lowered from 70 to 50.

Recommendation: The above corrections and changes would alter the total fair market value to the residential improvement from \$49,051 to \$55,957. The accessory value would change from \$9,809 to \$8,331 and the land value would stay the same (Covenant). The overall total fair market value would be altered from \$179,715 to \$185,143.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

VII: COVENANTS

a. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
LANIER KINGSTON	37-47-D	33.78	33.78	CONT
POWELL CHARLES	8--95	24.84	24.84	CONT
TUDOR JENNIFER	21-59-F	12.85	12.85	NEW
FLETCHER DAVID JR & SR	25-12	72.26	72.26	NEW
FLETCHER DAVID JR & SR	25-13	157.78	157.78	NEW
KLING THOMAS	8--38	108	108	RENEWAL
YOUNG BILLY J, BETTY C, AND	30-68	28.84	24.84	CONT
YOUNG BILLY J, BETTY C, AND	30-68-A	43.24	43.24	CONT
DENSON ROBERT	48-35	145	145	RENEWAL
LANHAM JOE	89-9-D	26.7	24.7	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

VIII: INVOICES

a. SouthData – Inv #993000427 due date 1/30/2020 Amount \$436.79

b. SouthData – Inv #993000428 CD due date 1/30/2020 Amount \$50.00

BOA reviewed, approved, & signed

BOA discussed full time and part time employees.

Motion was made by Mr. Richter to continue employment for Nancy Edgeman, Kenny Ledford, Wanda Brown, Bryn Hutchins, Randy Espy, and Brandy Hawkins (part time) in the Assessor’s office for 2020, Seconded by Mrs. Brady, All that were present voted in favor.

Mr. Pauley stated the tiny homes needs to be addressed sooner than later. Nancy Edgeman stated she will have WinGAP broadcast a message to other counties to see how they value tiny homes and utility buildings people are living in.

For discussion Nancy Edgeman will present information to the BOA on Tiny Homes, Mt Vernon Mills’s valuation, & new employee during the BOA meeting on February 5, 2020.

Meeting adjourned at 10:35am

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



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