

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
February 26, 2020

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**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**

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Meeting called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for February 19, 2020

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Checks**

**BOA acknowledged receiving**

**b. Emails:**

**1. Weekly Work Summary**

**2. Part time employee**

**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 – 0**

**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.

**Office is on schedule according to the timeline.**

**NEW BUSINESS:**

**V. APPEALS:**

**2020 Mobile Home appeals taken: 13**

**Total appeals reviewed Board: 12**

**Pending appeals: 1**

**Closed: 12**

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: APPEALS**

**a. Map/ Parcel: 83-5 MH#2836**  
**Owner: Whitlock, William & Sherri**  
**Tax Year: 2020**

**Appraiser notes:** Property was not visited for an appeal review. I do drive by this property daily and can confirm that mobile home is torn down. Home is recorded as a 1973 Townhouse Home 12x66. Current value is \$500. A bill was issued for 2019 and 2020 tax years.

**Owner's Contention:** Home is torn down to frame and has been since 2018. Notified tax commissioner at time of 2018 payment.

**Owners asserted value:** \$0

**Determination:** Mobile home is torn down and has no value.(see photos in file)

**Recommendation:** I recommend removing the mobile home from the record and forwarding an error and release form to the tax commissioner's office for tax years 2019 and 2020.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**VII: COVENANTS**

**a. Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALPINE VALLEY FARMS LLC	40-15-D	35.7	35.7	CONT
ALPINE VALLEY FARMS LLC	40-15	48.2	48.2	CONT
WOODYARD RICHARD & WILLIAM	29-73	41	41	NEW
CHAMBERS DOROTHY LIFE ESTATE	85-19	32.02	32.02	RENEWAL
HAMILTON GLENDA	16-78	16	14	NEW
HAYS ROBERT	46-16-L1A	55.54	51.54	NEW
Requesting approval for covenants listed above:				
Reviewer: Brandy Hawkins				

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**VIII: INVOICES**

**a. Parker Fibernet, LLC Inv #1025098 Sue date 3/6/2020 Amount \$512.50**

**BOA reviewed, approved, & signed**

**BOA discussed the Coverig Covenant breach and a motion was made by Mr. Brewer to leave penalty as is per O.C.G.A. 48-5-7.4, Seconded by Mr. Pauley, All that were present voted in favor.**

**Nancy Edgeman will bring the Mobile Home policy to the Board meeting on March 4, 2020 to discuss the definition of scrap value.**

**BOA instructed Nancy Edgeman & Kenny Ledford to start the interview process for the Clerk position.**

**Meeting adjourned at 10:00am**

**Doug L. Wilson, Chairman**



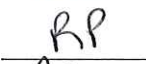
**Richard L. Richter**



**Betty Brady**



**Randy Pauley**



**Jack Brewer**



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