

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
May 20, 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 May 13, 2020

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

c. Emails:

1. Weekly Work Summary

2. Commercial Property letter

BOA approved letter to be mailed to Commercial Property Owners

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 working on Data edits and preparing for Assessment notices.

NEW BUSINESS:

V. APPEALS:

2020 Mobile Home appeals taken: 17

Total appeals reviewed by Board: 15

Pending appeals: 2

Closed: 15

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: 19-4-TR3
Owner: Broyles, Randy & Cindy
Tax Year: 2020

Appraiser notes: Mobile home was visited for appeal purposes on 3/18/20

Owner's Contention: Not livable. Interior is busted apart, most wiring is stripped out, floor gone in places, and all windows busted out. Owner is going to tear down.

Owners asserted value: \$0

Determination: Mobile home is in very poor condition. All the windows are busted out; which exposes the home to the weather. Roof and siding appear to be intact.

Recommendation: I recommend a sound value of \$500 be applied to this mobile home per guidelines set by B.O.A.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

b. Owner: Williams Jessis James & Debra K
Tax Year: 2020
Map/ Parcel: 72-34-65

Owner's Contention: No wiring, broken windows, busted door in, rained inside, stole central unit.

Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1995, 14x66, Fleetwood, West, located on 443 Mustang Drive.
2. The mobile home in question has an add-on value of \$2,700 and a mobile home calculated value of \$5,156 for a total fair market value of \$7,856.
3. The last review done was done on 8/22/2008.
4. A field visit was done on 3/020/20 and the mobile home was found in very poor condition. Some of the windows had been broken and both doors had been damaged. Holes were also found in the ceiling where the roof is failing and many places in the interior wall. The power has been disconnected and the electrical wiring has been removed. No central heat and air unit was found. Evidence of animals residing in the dwelling was throughout the mobile home.

Recommendation: Due to the damage and deteriorating condition of the mobile home I recommend a total fair market value of \$500.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Richter

Vote: All that were present voted in favor

VII: PERSONAL PROPERTY

a. Map & Parcel: TAYLOR'S RIDGE & MACK WHITE GAP TOWER LOCATION

Owner Name: K LOVE & AIR RADIO - Educational and Media Foundation

Tax Year: 2020

Owner's Contention: Requesting exempt status

Determination:

1. A return received March 26, 2020 for request of personal property tax exemption for KLOVE Educational Media Foundation.

2. Research for qualification as follows:

a. Georgia Department of Revenue - Exempt Properties Workshop 06/12 133

1991 - YORK RITE BODIES V. CHATHAM CO. BOARD OF EQUALIZATION. "In determining whether property qualifies for exemption as an institution of "purely public charity" as set forth in paragraph (a)(4) of O.C.G.A. § 48-5-41, three factors must be considered and must coexist. First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and third, the use of the property must be exclusively devoted to those charitable pursuits.

b. A 501(c)(3) certification indicating the property use as a non-profit charitable organization would verify the property qualifying for exempt status.

3. This a Christian programming company that has provided proof of IRC 501(c)(3) status, mission and values statement, articles of incorporation and amended and restated bylaws, 2018 audited financials and form 990 along with lessor schedule and book asset detail.

Recommendation: Approve exempt status in accordance with O.C.G.A. 48-5-40 and O.C.G.A. 48-5-41 and proof provided through 501(c)(3) certification.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

VIII: EXEMPTIONS

a. Single Homestead

MAP	OWNER NAME	TYPE
S22-7	PALUZI JOSHUA	S1
38-106-T22	DANIEL GENE & SHERIE	S1
S18-6	SMITH LAURA JEAN	S1
6-14-A	HOLBROOK WENDY	S1
S25-27	ROWLAND ANGELA R	S1
S05-18	FOX DALE ALLEN	S1
47B-78	MCGINNIS CITLALLI N	S1
49-4	MARCIUS LYTO	S1

36-58	LEDFOORD FRANK	S1
40-103	WARE JOHN & JESSICA	S1
38-166	KIRBY KERRY	S1
t01-18-L11	DAVENPORT ERIC	S1
36-10	DODD STEVEN DEREK	S1
74-8	FARRAR ELIZABETH	S1
8-61-T13-A	CRAIN ANGELA	S1
79-1	WARREN HOYT L	S1
21-38	ASHWORTH JUSTIN	S1
T04-66	WESSON JEFF	S1
S29--62	HAMILTON RANDALL	S1
57-8	COOK ROSAGRUA	S1
P09--34	FRANCISCO JUANA PASCUAL	S1
47-127-A	JOHNSON TERRY LEE	S1
S35-31	BENEFIELD WILLIAM	S1
T09-8	WATKINS DONALD & JANICE	S1
48-16	BOOKER CHAD	S1
7A2-83	CABERA MICHAEL	S1
T23-18	MCGUIRE KIM	S1
75-L14	BLAYLOCK MISTI	S1
79-23-B	DUNAWAY BENJAMIN F	S1
36-32A-L04	GOODRIDGE JUSTIN	S1
50B-53	HUNT KENNETH	S1
27-30	FRADY LAVONNA DAWN	S1
59-26-B	RUSH TERESA	S1
47-50	POUND TRACEY	S1
T15-25	LOGAN CARTER	S1
T23-62	COFFIA KENNETH & CHRISTY	S1
29-26-G	BAKER JOSHUA	S1
40--93-C10	HUTCHESON BILLY WADE	S1
37-113	APONTE CARLOS	S1
63-6-A	DAY JOEY	S1
26-1-Q	LANIER KINGSTON	S1
S04-14	REECE DIANE	S1
25-65	TAPP ALICE F	S1
41--66	PADGETT SANDRA G	S1
T16-13	MCWHORTER EMILY	S1
38C-20	CORY GEOGE W IV	S1
37-47-C	NGUYEN #1 LLC	S1
68-94-F	BISHOP DENNIS & NANCY	S1
29-72	NIXON CRYSTAL AMANDA	S1
8-109	BAILEY MICHAEL D	S1
37-82-E	COUCH CHISTINE & HARRISON	S1
37-177	JETT JOHN	S1
37-67-L03	SALMON GARRETT	S1

T15--11	BROWN SCOTT	S1
83A-26	COONLEY JOHN & SHANNON	S1
77-8-A	ESPY RANDALL	S1
50B-42	HAWKINS BRANDY	S1
29-34	TUCKER ERIC & KAITLYN	S1
L04-34	NEWTON AUDREY	S1
S37-24	ARMSTRONG MARLENE	S1
50B-54	WEBB LEE & CRYSTAL	S1
T15-24	MEELER RICHARD	S1
S07-34	WARD TAMMY	S1
28-17C-A	MCBRIEN MCAHIELL	S1
16--1	PICKLE BRANDI MICHELE GILLEY	S1
M06-16	RINEHART STACY	S1
77-22	SCOGGINS KYLE & BRITTANY	S1
83-31	WALLIN TAMMY LYN	S1
61-1-C	PIERCE TERESA HOLT	S1
25-36-A	MADDUX MARGARET ANN	S1
39E-40-B	ROBINSON PAMELA	S1
29-50-A	PICKLE TINA & CHRISTOPHER	S1
S32-16	SMITH JEROLD	S1
T06-7	KELLEY THOMAS	S1
46-38-L37	GENTRY WENDY & THOMAS	S1
50B-52	READYE WILLIAM II	S1
M05-1	BALLARD DON ET AL	S1
S41-58-L14	HUNTER MORGAN	S1
37-36-B	COOPER TIMOTHY & CLANCEY	S1
T16--36	SANTAMARIA RAFAEL	S1
16-78	HAMILTON GLENDA	S1
63-69-D	OSWALT MICHAEL & RETTIE	S1
T17-108	JORDAN WANDA	S1
L04-14-A	MEYER ANDREW & DIANA	S1
37-67-33-9	LOWRY JAY	S1
37-81	TUBBS DEBORAH ANN	S1
50C-12	WHITFIELD DAVID	S1
S41-58-L12	MARTIN ZANDER M SR	S1
7A2-68	MCCONNELL LAKISHA & RICKY	S1
24-27-LT7	WRIGHT WILLIAM A JR	S1
38-1	CHESLEY HAROLD	S1
74-38	KING WAYNE S	S1
26-6A	BARTON RANDY & VICKY	S1
42-3	SEXTON JAMES	S1
37-96	PATTERSON ANDREW & JENNIFER	S1
47A-131	YOUNG STARLA	S1
S10-26	ROLLINS JOHNNY & JAN	S1
16-3A	MASSEY CE II	S1

T23-57	WHITED JAMES AND WILMA	S1
S41-25	REECE DENNIS L & LAURA	S1
29-26C	GREENING JAMES & MARYL	S1
T08-48	WARD ROBERT & NANCY	S1
21--5	STONER CLIFFORD D & MARY	S1
11-8A	MOSELEY BRIAN & LANA	S1
46-36-0LT-48C	LANKFORD ANNA	S1
31A-23	BLACKWELL APRIL	S1
T07-33	GABLE TIA	S1
S26-67	SARGENT CHARLES	S1
85-4a	BEIZER JAFER	S1

Requesting approval for single homestead exemptions

Reviewer: Nancy Edgeman

Motion to approve exemptions:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Age 62 - 64 Exemptions

MAP	OWNER NAME	TYPE
S35-21	TURNER GERRY M	S3
M03-36	PRINCE TOMMY C	S3
T05-41	COLLINS RONALD	S3
64D-28	TORRES-BECERRAG BETTY	S3
S39-22	COVINGTON ALFRED	S3
61-6	BROWN OLIN	S3
26-82	HUGHES WILLIAM G	S3
47-49	BORMAN KATHERINE	S3
46-38-L12	NORTON GRANT	S3

Requesting approval for Age 62 exemptions

Reviewer: Nancy Edgeman

Motion to approve exemptions:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Age 65 – 69 Exemptions

MAP	OWNER NAME	TYPE
3--41	LITTLE DONALD	S4
55-52-		
L07	MORGAN STEVE & NANCY	S4
64D-30	CRAIN ANGIE/ JAMES LOGAN LIFE EST	S4
47A-26	WOODY BRENDA	S4
S29-2	DEERING NONA	S4
	TUDOR JENNIFER LIFE ESTATE OF TERRELL	
38-110	BRADY	S4
40-31	COLEY LARRY	S4

65-52-A	CABE TROY & DEBRA	S4
S40-58	EVANS PEGGY	S4
S15-63	RAMEY JENNIE F	S4
81-46-B	BEARD DAVID	S4
55-59	BROWN DELORES ANN	S4
25-14-A	LEWIS BOYCE & VERA JANE	S4
B02-10	BURRAGE LARRY	S4
64D-33	PATTERSON RONNIE	S4
48A-13	PRICE VERSSIE	S4
16-86	SELLERS NANCY & MICHAEL	S4
21-59A	BAKER WILLIAM EARL	S4
61-19	JOHNSON KARIN & JAROD	S4
72-34-34	SCHLICHT OPAL	S4
T10-36	BROWN EDMOND & BRENDA	S4
S41A-11	GILLILAND PATRICIA	S4
26-23	ASH MYRA	S4
21-32	MCCRICKARD GARY THOMAS	S4
48B-24	CRAIG JAMES D & PATRICIA	S4
72-34-21	MARTIN STEVE & LISA	S4
64A-33	JONES ROGER & EDITHA	S4

Requesting approval for age 65 exemptions

Reviewer: Nancy Edgeman

Motion to approve exemptions:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

d. Age 70 and over exemptions

MAP	OWNER NAME	TYPE
50B-11	MIDDLETON JUDY	35
T09-3	HENNON KENNETH	35
T05-2	HENSLEY CHARLES JR	35
83A-19-C	HYDE RUTH	35
S29-51	BROWN RALPH M JR	35
41-124-U	BERMAN BARBARA	35
44-18A-TR- 23	BUTTRAM LARRY	35
18-27-F	DURHAM WILLIAM	35
26-34-1	WILLIAMS EDNA	35
16-65	DUBOIS JOAN C	35
T04-59	MOSS REBA	35
79-21	LEGUIN DANA & KAREN	12
68-125	HAYNES IVA NELL	35
78-80-A	HIX JIMMY	35
71-3	ABBOTT WILLARD	35

14-59	OSBORN PAUL MARTIN	35
T05-25	CAMPBELL JOE LYNN	35
47A-120	WATKINS DAVID	35
S41-58-L37	GEETER HATTIE N	35
38B-13	BYARS ROBERT & JOANN	35
S29-1	MARKS HOUSTON	35
S44-16	DAVIS DOROTHY	35
19-3-D	BROYLES RANDY	35
39A-47	PHILIP KEMP	35
T23-75	BROWN CHARLES	35
47A-124	LEWIS MILDRED	35
S21-61	BENNET CHARLES	35
52-9-A	FULLER MARTHA	35
84-3-A	BROWN RONNIE	13
48-40F-L11	SPRAYBERRY BENNY & LINDA	35
48C-27	EVANS JAMES	35
47-89	SMITH BOBBY & RHONDA	35
78-70	JENNINGS KENNETH	13
42-2-A	COLLETTE JAMES	12
78-72	SPAIN DOUGLAS	35
50B-13	COLBERT ANNIE	35
S09-8	RUSSELL ROBERT & SANDRA	35
38C-14	WILLIAMSON DAVID	35
38B-7	PETITT DANA	35
75-L01	GORDON JOSEPH & CYNTHI	35
13-1	WILLINGHAM VICKY	34
64E-48-R	BARKSDALE CHARLES	35
S33-120	HAMMONDS ANN	35
S35-9	REYNOLDS JOYCE	35
25-30	BRYSON CHARLES	35
68-60	STAMPER MARTHA	35
31-25	BEATSON JAMES	35
7A5-06	MORRISON LARRY	13
47B-39	BROCK RICHARD	12
30B-56	WIGGINS LETTY	35
S07-9	HUNTER MATTIE BELL	12
S19-59	BAILEY DARIL & MARY	12
50A-7	JONES ROLAND	12
16-38-T01	WARD MARGARET	35
63C-6	MCDANIEL LOUVENIA	35
29-33	PARRISH VICKI	35
64E-60-C	FOWLER CAROLYN	35
35-2	FRANKLIN ELLA MAE	35
L04-28	GLENN JIMMY	35
L01-15	ANDERSON BRENDA	L124

2--36	HUDGINS JOSEPH HENDERSON TROYCE	35
64-76	GLEND A	35
47-49	BORMAN KATHERINE	S3
S28-26	STEWART ELIZABETH J	35
S42-36	THOMAS JOEL	35
S10-11	LEE BILLIE JOE	35
36-13	MURPHY DANNY & SANDRA	35
65-1	PETTYJOHN RONALD & LINDA	35
S34H-12	BROOKS MARVIN	35
63A-23	PHILLIPS GARY C	35
S21-43	LUDY ARTHOR	35
S41-12	GRIMES TOMMY	12
S21-34	LUDY LD & MARY	35
43-59	SMITH CHARLES	12
73-3	KELLET LARRY & JANIE	35
7A3-111	ROLNICK IVAN	33
30B-11	BENTLEY GWENDOLYN	35
39-58	VALLEE JUDY	35
47-17	SMITH FAYE	35
S27-118	STANLEY PATRICIA	35
47a-61	TURNER JAMES D	12
S26-108	RICHTER RICHARD LEE	12
40-9A	WAKEFIELD MICHAEL & HILDA	35
40-123	REYNOLDS FAY LAMAR MONEY TONGA RICH LAMAR	35
64A-21A	LE	35
39A-52	ALEXANDER WANDA	35

Requesting approval for age 70 + exemptions

Reviewer: Nancy Edgeman

Motion to approve exemptions:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

e. Exemption Denials

MAP & PARCEL	OWNER NAME	TYPE	REASON
39E--31	VANPELT RICHARD	S1	HAS HS ON ANOTHER PARCEL.
S14-12	SCOTT KRISTINE A	S1	SOLD PROPERTY 7-10-2019.
83-3	WHALEY TERRY	S4	ALREADY HAS THE EXEMPTIONS.
T04-67	BARBER BARBARA	70	INCOME EXCEEDS REQUIREMENT
38B-42	RAUGHTON EDWIN LEE	S4	INCOME EXCEEDS REQUIREMENT
49-73	IVEY SANDRA	70	INCOME EXCEEDS REQUIREMENT
S09-14	JOHNSON TERRY & DEBORAH	S4	INCOME EXCEEDS REQUIREMENT
T17-107	REYNOLDS BETTY	S1	INCOME EXCEEDS REQUIREMENT
B02-12	BURAGE KENNETH RAY	S1	INCOME EXCEEDS REQUIREMENT
50C-48	BLACKWELL ROBERT & BARBARA	35	INCOME EXCEEDS REQUIREMENT
25-48	KNOX JOHN S & SUZANNE	S3	INCOME EXCEEDS REQUIREMENT

Requesting approval for exemption denials

Reviewer: Nancy Edgeman

Motion to approve denial of exemptions listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Veterans Exemption

Property Owner: Pauley, Randy

Map & Parcel: 26-1A

Tax Year: 2020

Contention: Requesting veteran's exemption for tax year 2020.

Determination:

1. A detailed letter from the Department of Veterans Affairs was submitted by the property owner.
2. The letter indicates the overall combined rating is 80%. The letter states they do not add the individual percentages of each condition, however; use a combined rating table that considers the effect of conditions.

Recommendation: Per O.C.G.A. 48-5-48 and based on the Board of Assessors standard procedures of a combined rating below 100%, the applicant does not qualify for the veteran's exemption and should be denied for tax year 2020.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Brewer

Second: Mrs. Brady

Vote: All that were present voted in favor

The Preliminary Digest will be presented to the BOA for approval during next week's meeting on May 27, 2020. After approval the file will be forwarded to Southdata for assessment notices to be mailed.

BOA discussed Field Reps resuming field visits beginning May 26, 2020. Part time Field Rep will rotate weekly working in the field with field reps.

Meeting adjourned at 10:05am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Randy Pauley



Jack Brewer



**Chattooga County
Board of Assessors
Meeting May 20, 2020**