

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 24, 2021

Attending:

Doug L. Wilson, Chairman - Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
John Bailey - Present
Nancy Edgeman – Present
Kenny Ledford – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 10, 2021 & No meeting for March 17, 2021

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs and signed time sheets from last pay period

b. Emails:

1. Weekly Work Summary

BOA discussed acknowledged receiving

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2020 Real & Personal Certified to Board of Equalization - 20

Cases Settled – 6 Withdrawn

Hearings Scheduled – 0

Pending cases – 0

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

Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

2021 Mobile Home appeals taken: 24

Total appeals reviewed Board: 19

Pending appeals: 5

Closed: 19

2020 Real & Personal Appeals taken: 67
Total appeals reviewed by Board: 67
Pending appeals: 0
Closed: 67

Weekly updates and daily status kept for the 2021 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MOBILE HOME APPEALS

a. Owner: Durham Bill Durham Susan

Tax Year: 2021

Map/ Parcel: 18-27-C

Mobile Home Key: 1885

Owner's Contention: This is an old 1996 modular home that is unlivable at this time. It needs lots of repairs.

Owners asserted value: \$10,000

Determination:

1. The mobile home in question is a 28x66, 1996, Palm Harbor, 1000 Series located on 1610 LM Thomas Road. The modular home is currently valued at \$18,961 with an add-on value of \$3,905 for a total fair market value of \$22,866.
2. The property was recently purchased on 11/09/2020 for \$55,000. The sales price included the modular home and 7.49 acres which we have a valued at \$32,875.
3. A field visit was done on 3/8/2021, the exterior of the modular home was found in good condition while the interior is currently being repaired.
4. The add-ons dimensions, grades and physicals were all corrected.
5. Currently the modular home has a physical of 0.50. The average physical assigned to 1996, Palm Harbor, 1000 Series modular homes is 0.43.

Recommendation: These changes and corrections would alter the modular home value to \$16,306 and the add-on value to \$2,674 for a total fair market value of \$18,980.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

Mr. Durham joined the meeting to discuss his mobile home appeal. Mr. Durham stated he bought the property because it joins his and the mobile home is in poor condition.

b. Owner: Geisler Kenneth W & Tessa A

Tax Year: 2021

Map/ Parcel: 50-78-A

Mobile Home Key: 874

Owner's Contention: No one lives at this trailer; Jamey and Matt own the land that it is on.

Owners asserted value: \$2,000

Determination:

1. The mobile home in question is a 14x67, 1985, Unknown located on 1899 Wildlife Lake Road. It has a fair market value of \$3,302 and an add-on value of \$3,437 for a total fair market value of \$6,739.

2. A field visit was done on 2/26/21 and the mobile home was found in very good condition.
3. The add-on dimensions, grade and physicals were wrong and extremely out of line and were corrected. These corrections significantly increased their value.

Recommendation: No changes or corrections should be made for the year 2021. The owner should be made aware of a decrease of the mobile home value to \$3000 and an increase in the add-on value to \$9,351 for a total fair market value of \$12,351 for the year 2020.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

c. Property Owner: Bowman, Jackie

Map & Parcel: 37-TR-011

Mobile Home Key: 2484

Tax Year: 2021

Owner's Contention: The mobile home is being used for a storage building.

Owner's asserted Value: \$10,000

Determination:

I. This mobile home is a 2002 General MFG Homes Inc 28x66 located at 532 Ridgeview Dr. The mobile home and add-ons has a FMV of \$23,260 for 2021.

II. A field visit was made on 3/1/21. It was determined:

A. All of the add-ons have been removed from the property. Removing them from the record decreases the total FMV by \$4,656.

B. The mobile home has been gutted.

C. Using the NADA schedules for a 2002 General MFG Homes Inc 28x66 mobile home in poor condition, the mobile home was assigned a \$14,181 FMV.

Recommendation: It is recommended that the above changes be made and the FMV be set at \$14,181 according to the NADA.

Reviewer: Bryn Hutchins & Tyler Chastain

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

d. Property Owner: Gayton, Cindy

Map & Parcel: T17-69

Mobile Home Key: 870

Tax Year: 2021

Owner's Contention: The mobile home was torn down and removed from the property in 2020.

Owner's asserted Value: \$0

Determination:

I. This mobile home is a 1972 Taylor Homes Westwood 12x65 located at 63 West Elm St. The mobile home has a FMV of \$1,704 for 2021.

II. A field visit was made on 3/17/21. It was determined that the mobile home has been removed from the property.

Recommendation: It is recommended that the mobile home is deleted from the pre-bill digest for 2021.

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VII: RETURNS

a. Owner: Parks Lisa

Tax Year: 2021

Map/ Parcel: S41A-18

Owner's Contention: There is one bathroom in the house. Average value of bath subtracted from previous value.

Owners Asserted value: \$55,883

Determination:

1. The property in question is located on 412 Maple Drive and has a residential improvement value of \$58,117, a accessory value of \$7,710, and a land value of \$3,773 for a total fair market value of \$69,600.
2. A field visit was done on 3/17/21 and the following was discovered:
 - A. The grade and physical of the house were not in line with comparable residential improvements at a 95 grade and 0.67 physical. The grade was adjusted to 105 and the physical to 0.86.
 - B. The plumbing fixtures were corrected for a one bathroom residence.
 - C. A 12x30 deck was added to the front of the house on the sketch.
 - D. The accessory dimensions, grades and physicals were all corrected. Accessories that were not on the record were recorded.

Recommendation: The above adjustments would alter the residential improvement value to \$84,857, the accessory value to \$11,878, and the land value would remain the same at \$3,773 for a total fair market value of \$100,508.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

VIII: EXEMPTIONS

a. Property Owner: Abernathy, Clifford Gary

Map & Parcel: P01-14

Tax Year: 2021

Contention: Mr. Abernathy came in to the office on March 16, 2021 to move his Veterans Exemption from 1111 Back Penn Road to 1106 Back Penn Road, where he now resides.

Determination: Mr. Abernathy presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to his service connected

disability. This letter is dated June 30, 2007. (See letter in file). He presented his driver's license showing 1106 Back Penn Road as his address. (See copy in file.)

Recommendation: Based on the information presented, I recommend Approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

b. Property Owner: Hilton, Jerry

Map & Parcel: 30-40

Tax Year: 2021

Contention: Mr. Hilton visited the office on March 16, 2021 to file for the Veterans Exemption.

Determination: Mr. Hilton presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. This letter is dated February 25, 2021. (See letter in file).

Recommendation: Based on the information presented, I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

c. Property Owner: Wint, Henry A., Sr.

Map & Parcel: M06-7

Tax Year: 2021

Contention: Mr. Wint filed for the Veterans Exemption on March 12, 2021.

Determination: Mr. Wint presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. This letter is dated March 11, 2021. (See letter in file).

Recommendation: Based on the information presented, I recommend Approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

d. Property Owner: Small, Janeen

Map & Parcel: 72-17-B

Tax Year: 2021

Contention: Ms. Small contacted the office via email on March 10, 2021 to file for the Veterans Exemption. She had previously filed for a homestead exemption on January 4, 2021.

Determination: Ms. Small presented a letter from the Department of Veterans Affairs stating that her combined service-connected evaluation is 100% dated March 5, 2019. (See letter in file).

Recommendation: Based on the information presented, I recommend Approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

e. Age 70+ Exemption - discussion with handout

BOA discussed exemptions and John Bailey suggested that each board member study the exemptions and it will be discussed during the next meeting.

IV: COVENANTS

a. 2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ARMUCHEE VALLEY FARMS	81-28	115.6	115.6	RENEWAL
BEARDEN, FRANK	50-68	404.56	402.56	RENEWAL
BLACK, CHARLES	39-1	40	38	NEW
BRADEN, JERRY & ANNAMARIE	22-26	160	160	RENEWAL
BRADEN, JERRY & ANNAMARIE	30-62	43.14	43.14	RENEWAL
BRADEN, JERRY & ANNAMARIE	30-62-C	12.32	10.32	RENEWAL
BUNCH, GLORIA; NICHOLS, JOHN; ETAL	43-1	16	14	RENEWAL
COOK, WALLACE; COOK, CANDY; ETAL	31-10-G	212.87	212.87	CONTINUATION
DAWSON, VICKIE; ALISON & MATT EUBANKS	84-16	137.6	137.6	CONTINUATION
EVANS, FRANCES DANIEL	20-21	27	25	NEW
KINSEY, BRENDA & JAMES	81-33-L02	89.87	89.87	NEW
MARTIN, JOHN & BENJAMIN, MARTIN	64-16	27	25	CONTINUATION
MENLO VALLEY FARMS LLC	26-1	152.02	152.02	RENEWAL
NGUYEN, DUNG CHI	37-27	31.87	29.87	CONTINUATION
PIKE, JOHN & MARK	90-3-A	26.6	26.6	RENEWAL
REED, HEATHER & LARRY TODD	39-93	28.43	26.43	NEW
RUNNING BRANCH FARMS LLC	78-1-G	30.45	28.45	CONTINUATION
TATE, JOHNNY & VICKY	2-33-T01	60.2	60.2	CONTINUATION
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve Covenants listed above:

Motion: John Bailey

Second: Richard Richter

Vote: All that were present voted in favor

BOA discussed conservation easement properties.

Meeting adjourned at 10:30am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



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