

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 27, 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 – **Absent**

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 20, 2021
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay stubs & W2's
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 Real & Personal Certified to Board of Equalization - 20
Cases Settled – 6 Withdrawn
Hearings Scheduled – 0
Pending cases – 0

One pending for Superior Court – Ray Shaw

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: 3
Total appeals reviewed Board: 1
Pending appeals: 2
Closed: 1

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 2020-2021 appeal log by Nancy Edgeman.
BOA acknowledged

VI: MOBILE HOME APPEALS

a. Owner: Clayton Homes #361 c/o Geneva Burrage
Tax Year: 2021
Map/ Parcel: 55-30
Mobile Home Key: 1341

Owner's Contention: Torn Down.
Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1980, 14x66, Redman, Flamingo located on 551 Copper Pit Road and has a total fair market value of \$500.
2. A field visit was done on 1/22/21 and the mobile home in question has been completely torn down and mostly removed.

Recommendation: Delete the mobile home from the pre-bill mobile home digest.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: Richard Richter

Vote: All that were present voted in favor

b. Owner: Milam Rhonda
Tax Year: 2021
Map/ Parcel: 81-21-A
Mobile Home Key: 1667

Owner's Contention: Has been gutted, floor falling in.
Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1990, 14x50, Chandeleur located on 1487 Little Sand Mountain Road. The mobile home in question has a fair market value of \$2,972 and an add-on value of \$1,451 for a total fair market value of \$4,423.
2. A field visit was done on 1/22/21, the interior of the mobile home has not been gutted and the floors are still intact as far as I could tell.
3. A physical of 0.20 has been assigned to the mobile home due to its condition. The average physical for mobile homes built in 1990 is 0.20.
4. The 8x24 open porch is in poor condition.

Recommendation: Leave the mobile home fair market value at \$2,972. Adjust the physical of the open porch in the add-ons which would alter its fair market value to \$480. This would result in a total fair market value of \$3,962.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VII: PERSONAL PROPERTY RETURNS

a. Map & Parcel: Personal Property Acct #484

Owner Name: Neighbors Construction

Tax Year: 2013-2019

Owner's Assertion: \$2500 for Equipment and no value for inventory

Owner's Contention: Never had office or inventory, operated business from truck with only hand tools, saws, ladders, etc and one dump trailer.

Determination:

1. This account was created in 2012 and billing began in 2013; until 2019 the inventory value was set at \$5,000 and \$5,000 in equipment as an estimated market value with no return form, no comparables or reference on file as to where this appraisal originated. (Market values do not depreciate).
2. This account was reviewed during personal property audits in 2018/2019 when data edits were being made to correct addresses and other issues with these accounts.
3. We did not receive returned mail for this account; however, I was alerted to an issue due to never receiving a response and working with the Tax Commissioner not receiving a response from this business.
4. Once I was able to verify a possible address correction and applied it, the owner received returns and a letter from the Tax Commissioner.
5. The owner responded to the Tax Commissioner earlier in 2019 and contacted the Assessor's office in December, 2019; a request was made for him to come in between January 1 and April 1, 2020 to file his return and homestead exemption.
6. A new appraisal was applied to tax year 2020 upon his initial response, based on information obtained from the owner and the Town of Trion.
7. The equipment was left at \$5,000 and the inventory value was removed for the 2020 tax year onward. (There was only one possible comparable item listed in one of the attempted comparables which indicates a value of \$5500 for FFME)
8. This business does not have an office, does not have inventory and operates only from his work vehicle.
9. At this time, I requested the property owner file a return and if necessary an appeal, in order to proceed with the process for the Board of Assessors to review the prior year's values.
10. We did not receive a return form or an appeal; and therefore, the prior year's values remained on record along with taxes owed for those years.
11. It is typically outside standard procedures and guidelines to request an account correction from the Board, where there is no return or documentation pertaining to the prior year's values.
12. The owner presently contends he thought this was resolved since he paid a bill at the time he finally received notice from the Tax Commissioner and got corrections made in our records.

Note:

1. There are many accounts that have estimated values due to owner's never filing a return; this is acceptable by the Department of Revenue in using a comparable business, visiting the business, by online research or finding ways to contact the business owners.
2. The only other construction businesses on record are not comparable to this business; they have heavy equipment machinery, backhoes, etc. This business is a handyman roofing type business with no heavy equipment.
3. The owner has recently noted his equipment and filed a return of value, (including a trailer which is not personal property) and is requesting the Board of Assessors consider corrections to tax years' 2013 through 2019.

Recommendation:

1. Due to the nature of this entire issue, it is requested that the Board of Assessor's approve an account correction for 2013 up to 2019 tax years placing a total fair market value of \$5,000 on equipment and no inventory value.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VIII: MISC ITEMS

a. Subject: CONSERVATION USE EASEMENT SALES

Conservation use easement properties have been valued by using the covenant soil type values (which are set by the State) to determine fair market value.

Determination:

1. Five sales from 2019 – 2020 show the average sales price per acre at \$1,411.
2. Conservation use easement properties are seldom sold so it is crucial to collect the recent sales data to determine accurate price per acre.

Recommendation: The recommended price per acre for Conservation use easement is \$1,411 for tax year 2021. This value is based on average sale price from 2019-2020 sales.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Office Personnel discussion

Motion was made by Jack Brewer to continue employment for Nancy Edgeman, Kenny Ledford, Crystal Brady, Bryn Hutchins, Randy Espy, Wanda Brown, and Tyler Chastain, Seconded by Richard Richter, All that were present voted in favor

IX: COVENANTS

a. 2021 COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BELL, FRANK JR. & CIBA	63-8	31.87	29.87	NEW
BLACK, C. CARTER III	53-11	333.5	331.5	RENEWAL
BOHANNON, TIMOTHY	81-32-C	33.36	31.36	NEW
BOWMAN, CHRISTOPHER	15-97	178.04	170.04	CONTINUATION
EVAN FAMILY TRUST	65-54	52.2	50.2	CONTINUATION
JOYNER, MAX	18-4	138.74	136.74	RENEWAL
MAJORS, JOHN & GLORIA	8-12-A	20	18	RENEWAL
MORRIS, J.V. & BETTY	38-82	12	12	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

X. INVOICES

a. GAAO – 7 memberships \$385.00

b. Seagate Barracuda hard drive – Randys computer \$55.00

c. Parker Fibernet, LLC – inv #1027840 Due date Feb 4, 2021 Amount \$512.50

d. SouthData – Personal Property returns and CD – Due date January 30, 2021 Amount \$544.77

e. Core Logic (Marshal & Swift) – Due date March 1, 2021 Amount \$641.95

BOA reviewed and approved to pay items a-e.

BOA entered into executive session at 9:44am per O.C.G.A. 50-14-3(6), the session ended at 10:06am.

John Bailey inquired and the BOA discussed property visit dates, local exemptions, and possibly meeting every two weeks (will be discussed at a later date). John Bailey suggested the office clerk keep a log of all properties being visited each week, phone calls the office receives, and other functions of the office (will be discussed at a later date).

Meeting adjourned at 10:50am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey

