

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
October 13, 2021

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 22, 2021 and no meeting for September 30, & October 6, 2021.

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets / Pay stubs**

**BOA acknowledged receiving and signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged and discussed**

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

Total 2021 Real & Personal Certified to Board of Equalization – 65

Withdrawn - 5

Cases Settled – 56

Hearings Scheduled – 4

Pending cases –4

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

**The Office is finishing up appeals scheduled with Board of Equalization and working on 2022 assessments.**

**NEW BUSINESS:**

**V. APPEALS:**

2021 Mobile Home appeals taken: 27

Total appeals reviewed Board: 27

Pending appeals: 0

Closed: 27

2021 Real & Personal Appeals taken: 90  
Total appeals reviewed by Board: 85  
Pending appeals: 0  
Closed: 90

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady.

**BOA acknowledged**

**VI: MISC ITEMS**

**a. Owner: Haney Linda M**

**Tax Year: 2021**

**Map/ Parcel: 51-38**

The owner contacted the office about her heated square foot area of her house being incorrect. She requested a field appraiser review the residential improvement again and check the dimensions.

**Determination:**

1. The property is 200.74 acres located at 790 Lick Skillet Road. Currently the tax record has a residential improvement value of \$208,247, an accessory value of \$24,054, and a land value of \$254,825 for a total fair market value of \$487,126.
2. Previous field visits have been done on 5/15/2002, 9/17/2008, 1/27/2021, and 9/27/2021.
3. A field visit was done on 9/27/21 to check the dimensions and total square footage of the heated area. The residential improvement sketch and dimensions were discovered incorrect in the tax record. The sketch was corrected and the heated area double checked with the owner presence.
4. The house was previously recorded 4,286 heated sq ft and the corrected sq ft is 2,848.

**Recommendation:** Requesting guidance from the Board of Assessors as to how to proceed.

*According to 48-5-303. Correction of mistakes in digest; notification of correction*

*(a) The county board of tax assessors shall have authority to correct factual errors in the tax digest when discovered within three years and when such corrections are of benefit to the taxpayer. Such corrections, after approval of the county board of tax assessors, shall be communicated to the taxpayer and notice shall be provided to the tax commissioner.*

*(b) If a tax receiver or tax commissioner makes a mistake in the digest which is not corrected by the county board of tax assessors or county board of equalization, the commissioner, with the sanction of the Governor, shall correct the mistake by making the necessary entries in the digest furnished the commissioner. The commissioner shall notify the county governing authority and the tax collector of the county from which the digest comes of the mistake and correction.*

**Reviewer:** Bryn Hutchins / Nancy Edgeman

**Motion to refund 2019, 2020, & 2021:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**b. Owner: William Bartholomew**

**Map & Parcel: 26-1N**

**Tax Year: 2022**

Mr. Bartholomew has requested to be released from his conservation covenant due to medical conditions. Please see letter in file from his primary care physician. Mr. Bartholomew is a Vietnam veteran with chronic medical conditions. He is no longer able to care for his property and is looking

to move closer to his family in Tennessee. He is requesting the covenant be removed due to future liability. Mr. Bartholomew is 74 years old.

**Per O.C.G.A. 48-5-7.4(q)(2)**

*(q) In the following cases, the penalty specified by subsection (l) of this Code section shall not apply and the penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for the year in which the covenant is breached, such penalty to bear interest at the rate specified in Code Section 48-2-40 from the date of the breach:*

*(2) Any case in which a covenant is breached solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability;*

**Recommendation:** Per 48-5-7.4(q)(2) I recommend release of Covenant due to medical conditions. Property Owner will not receive savings for 2021.

**Reviewer:** Nancy Edgeman

**Motion to release owner from covenant due to illness:**

**Motion: Betty Brady**

**Second: Jack Brewer**

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

**c. Owner: Keith B Durham**

**Map & Parcel: 29-12C**

**Tax Year: 2022**

Mr. Durham has 21.62 acres in the conservation covenant. He sold 3.07 acres to David Jellesma with the intent for him to be eligible for the covenant on his property. Mr. Jellesma owns 9.21 acres that joins Mr. Durham's property that is not in the covenant at this time. According to 48-5-7.4 the 3.07 acres does not qualify for the covenant on its own. Per 48-5-7.4(b)(2)(A)(i) in order for Mr. Jellesma to qualify for a covenant on his property since it's less than 10 acres he would need to provide relevant records (Schedule F 1040). To prevent the covenant breach Mr. Jellesma could apply for the covenant in 2022 before the continuation of the 3.07 acres that he purchased from Mr. Durham if he provides relevant records. If a covenant is not approved for Mr. Jallesma then Mr. Durham's 21.62 acres will be breached and a penalty imposed of \$1,767.

**Recommendation:** I recommend no covenant breach if Mr. Jallesma qualifies for the covenant on his property for 2022 before the covenant continuation of 3.07 acres that he purchased from Mr. Durham.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**e. Appeals to Superior Court**

Property Owner: First National Bank

Map & Parcel: S27-37

Tax Year; 2021

Property Owner: Suzanne Hurley

Map & Parcel: S38-39

Tax Year: 2021



On September 20, 2021 Albert Palmour presented a letter of appeal to Superior Court for the properties listed above. Per O.C.G.A. 48-5-311(g)(2) the Board of Assessors shall send the taxpayer a notice of settlement conference within 45 days of appeal notice.

Requesting BOA set a time for the hearing.

Reviewer: Nancy Edgeman

**Motion to set up conference for properties listed above:**

**Motion: Jack Brewer**

**Second: Betty Brady**

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

**VII: AUTO APPEAL**

**a. Motor Vehicle: 2011 Ford Explorer**

**Vehicle Owner: Katherine Tomlin**

**Tax Year: 2021**

**Contention:** High mileage, Body Damage

**Owner Asserted value:** \$5,000

**Determination:**

1. The vehicle owner provided bill of sale from an individual with a purchase price of \$5,000
2. Vehicle is a 2011 Ford Explorer with 115,532 miles
3. It is my opinion and the photos indicate the vehicle is in good condition (see photos in file)
4. State value is \$10,750
5. NADA guide shows clean retail as \$13,375
6. Kelly Blue Book shows private party range in good condition at \$11,011 - \$13,794.
7. Sales in Summerville and Ft Payne indicate prices from \$9,900 - \$15,000

**Recommendation:** I recommend using the state value of \$10,750.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**John Bailey requested Nancy Edgeman contact Department of Revenue about required form for exemptions.**

**Meeting adjourned at 10:00am**

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Jack Brewer

John Bailey



Chattooga County  
Board of Assessors  
Meeting October 13, 2021