

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
December 29, 2021

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for December 15, 2021 & No meeting for December 22, 2021

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Pay Stubs / Time Sheets**

**BOA acknowledges receiving and sign**

**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Withdrawn - 5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 – 65

Hearings Scheduled – 0

Pending cases – 0

**We have four properties pending Superior Court.**

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

**The Office is 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: 90  
 Pending appeals: 0  
 Closed: 90

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

**BOA acknowledged**

**V: COVENANTS**

**a. 2022 Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ABBOTT, PEGGY	77-20	22.65	20.65	CONTINUATION
CIRCLE S FARMS LLC	13-69-A	284.34	282.34	RENEWAL
KLATT LANDS LLC	48-18	664.44	664.44	FLPA CONT.
KLATT LANDS LLC	57-21-A	81.3	81.3	CONTINUATION
LEA, DAVID AUSTIN	46-20-TR6	28.12	22.12	CONTINUATION
MCCAFFREY, KEVIN	36-70	160	160	CONTINUATION
STEPHENS, BARBARA	06-009	115	113	RENEWAL
SUTTON, MARK SHAWN	83-51-A	50	48	FLPA CONT.
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer: Crystal Brady</b>				

**Motion to approve covenants:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**VI: 2022 MOBILE HOME DIGEST**

**a. Chattooga County Prebill Manufactured Home Digest**

**Tax Year: 2022**

**Summary:**

1. Digest Breakdown

<b>a. Total FMV</b>	<b>\$ 21,147,935</b>	<b>Total ASV</b>	<b>\$ 8,459,174</b>	<b>Total Count</b>	<b>1,867</b>
b. Uninc	\$ 19,247,365		\$ 7,698,946		1,655
c. Summerville	\$ 1,493,718		\$ 597,487		179
d. Lyerly	\$ 284,747		\$ 113,899		20
e. Menlo	\$ 122,105		\$ 48,842		13

2. Comparison with 2021 Prebill digest

- a. Two less MHs than 2021 (1,869 vs 1,867 )

3. Comparison with estimated revenue

<b>a.</b>	2021 estimated revenue	<b>\$217,752</b>
	• County	\$121,143
	• School	\$ 96,609

<b>b.</b>	2022 estimated revenue	<b>\$225,167</b>
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- County \$120,239
- School \$104,928

c. Estimated revenue increase \$ 7,414

4. 2020 Prebill digest particulars
  - a. 232 units are being valued by the NADA module
  - b. 542 units are being valued by the WinGAP cost schedules
  - c. 1,093 units maintain over-ride values.

**Recommendations:**

1. It is recommended that all values (NADA, Cost, & Over-rides) be approved by the Board of Assessors for the 2022 Chattooga County Prebill (Mobile Home) Digest per Substantive Rule 560-11-9-.08-(3).

**Reviewer:** Nancy Edgeman

**Motion to approve Mobile Home digest:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**VII: INVOICES**

**1. Parker Fibernet LLC** – Inv #1030948 / Due date 01/04/2022 / Amount \$512.50

**Meeting adjourned at 10:35am**

**Motion was made by John Bailey to enter into executive session at 9:20am per O.C.G.A. 50-14-3(6), Seconded by Betty Brady, All that were present voted in favor.**

**John Bailey made a motion to exit executive session at 9:28am, Seconded by Betty Brady, all that were present voted in favor.**

**John Bailey requested an update on field visits for the next meeting on January 12, 2021.**

**Next meeting will be held on January 12, 2022 at 9:00am.**

**Meeting Adjourned at 9:40a.**

Doug L. Wilson, Chairman



Richard L. Richter

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Betty Brady



Jack Brewer



John Bailey



Chattooga County Board of Assessors Meeting December 29, 2021
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