

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 10, 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 January 27, & Zoom meeting for February 3, 2021

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Paystubs

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Cases Settled – 6 Withdrawn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

Chris Corbin has requested dismissal

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: 8

Total appeals reviewed Board: 3

Pending appeals: 5

Closed: 3

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: RETURNS

a. Map/ Parcel: 8-95

Owner: Powell, Charles W.

Tax Year: 2021 return

**ON HOLD PENDING UPDATED
INFORMATION**

Appraiser notes: Property is located on Highway 48 across from Lucky's in Menlo and consists 24.84 acres. It was visited for return purposes on 2/3/2021 by Randall Espy, Bryn Hutchins, and Tyler Chastain. Previous visits were made on 1/26/2021 by Randall Espy and Tyler Chastain and on 11/12/19 by Bryn Hutchins. When Bryn Hutchins visited in 2019 there were only three accessories on the record: each of the accessories was sound valued as poultry houses per board decision prior to 2010. The price per square foot was set at \$0.10. The construction of these three accessory improvements is unique in Chattooga County: there are no comparables of like kind. The current TFMV is \$73,464.

Owners asserted value: Return value of \$54,000.

Determination:

1. There are five (5) accessory improvements on the parcel: three (3) implement sheds with walls and roof, one (1) implement shed with only a roof, and one (1) lean-to. The TFMV of the improvements is currently \$22,169.

2. The following changes are suggested after review and consultation with all field appraisers:

- The grade of two (2) implement sheds with walls and roof should be adjusted from 70 to 80 and the remaining implement shed with walls and roof should be adjusted from 70 to 75. Further, the physical for two of the implement sheds with walls and roof should be adjusted from .50 to .76 and the remaining implement shed with walls and roof should be adjusted from .50 to .70.
- The physical of the implement shed roof only should be adjusted from .70 to .76.
- The physical of the lean-to should be adjusted from .50 to .70.
- After review the accessory value should be \$35,159.

3. The land has a value of \$51,295. The covenant assigned to this land gives a value of \$27,230. The covenant value is determined using the covenant land use tables issued by the Georgia Department of Revenue. These values are set by the state and are accepted at time of covenant application.

4. The 2021 TFMV should be recorded at \$86,454.

Recommendation: We recommend making proper adjustments and corrections to the accessories for a 2021 TFMV of \$86,454. This is a difference of \$12,990.

Reviewer: Randall Espy, Bryn Hutchins, & Tyler Chastain

b. Map/ Parcel: M04-1-A
Owner: Powell, Charles W.
Tax Year: 2021 return

**ON HOLD PENDING UPDATED
INFORMATION**

Appraiser notes: Property is located on Highway 337 across from Menlo Elementary School in Menlo and consists 10.37 acres. It was visited for return purposes on 2/3/2021 by Randall Espy, Bryn Hutchins, and Tyler Chastain. Previous visits were made on 1/26/2021 by Randall Espy and Tyler Chastain and on 11/12/19 by Bryn Hutchins. The current TFMV is \$174,376. This value includes parcels M04-1-A and M04-1. These parcels were combined on 1/21/21. The return value does not include a value for parcel M04-1-A, which was an 8 acre tract that was combined with the 2.37 acre tract (parcel M04-1).

Owners asserted value: Return value of \$80,500.

Determination:

1. There are one (1) residential improvement and four (4) accessory improvements on the parcel: two (2) average cost barns and two (2) storage buildings. The TFMV of the improvements and accessories is currently \$99,339.

2. A field visit was done on 2/3/2021. During the field visit, it was determined:

- a. The sketch of the residential improvement was corrected to accurately represent dimensions of the improvement.
- b. The physical of the average cost barns were adjusted to reflect condition. The 30x60, 105 grade barn was adjusted from .70 to .79. The 24x51, 70 grade barn was adjusted from .50 to .60.
- c. One of the storage buildings should be reclassified as an implement shed with walls and roof. The grade was adjusted from 100 to 105.
- d. The physical of the storage building was adjusted from .79 to .86.
- e. A new pre-fab carport with floor was discovered and added to the property record card. The grade of the carport was 105 and the physical is 100.
- f. After changes, the value of the improvements and accessories is \$162,906.

3. The land has a value of \$42,755. The covenant assigned to this land gives a value of \$8,664. The covenant value is determined using the covenant land use tables issued by the Georgia Department of Revenue. These values are set by the state and are accepted at time of covenant application.

4. The 2021 TFMV should be recorded at \$205,661.

Recommendation: We recommend making the proper adjustments and corrections to the improvement and accessories for a 2021 TFMV of \$205,661. This is a difference of \$31,285.

Reviewer: Randall Espy, Bryn Hutchins, & Tyler Chastain

VII: MOBILE HOME APPEALS

a. Subject: Mobile Home Appeals

We have several requests from property owners wanting to file an appeal on a mobile home when it's not in their name but is on their property.

According to O.C.G.A. 48-5-490 Every mobile home owned in this state on January 1 is subject to ad valorem taxation by the various taxing jurisdictions authorized to impose an ad valorem tax on property. Taxes shall be charged against the owner of the property, if known, and, if unknown, against the specific property itself.

Recommendation: In an effort to clean up some of the mobile homes and based on 48-5-490, I recommend allowing the land owner appealable rights if the mobile home owner is deceased or unknown based on the following criteria:

1. Does the Appellant own the land the mobile home is on?
2. Does anyone live in the mobile home?
3. Did the land owner pay taxes on the mobile home?

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

b. Map/ Parcel: 47A-2 MH#693

Owner: Timmerman G F

Tax Year: 2021 appeal

Appraiser notes: There is a 1984 Fleetwood 14x66 mobile home on parcel 47A-2. According to the schedules, the mobile home is valued at \$1,057. There is \$2,942 worth of add-ons, bringing the TFMV of the mobile home to \$3,999.

Owner's Contention: Tree fell in middle of mobile home.

Owners asserted value: \$100

Determination:

1. An appeal visit was made on 2/1/21. During the review it was determined:
 - a. There is a large tree that has fallen through the home rendering it uninhabitable. The structural damage to the home is beyond repair.
 - b. Due to the condition of the home the add-ons have no functional value. The CH AC unit accounts for 65% of the total add-on value. The tree also fell across this unit.

Recommendation: We recommend applying a value of approximately \$100 to this mobile home.

Reviewer: Tyler Chastain and Randall Espy

Motion to set \$500 scrap value:

Motion: Betty Brady

Second: Richard Richter

Vote: All that were present voted in favor

c. Map/ Parcel: P06-14 m2542

Owner: Watson, Kim & Alison

Tax Year: 2021 MH appeal

Appraiser notes: Property was visited on 2/4/21 by Randall Espy and Tyler Chastain. The property is located on Back Penn Road. The 2021 TFMV of the mobile home is recorded at \$1,768.

Owner's Contention: Mobile home is torn down and removed.

Owners asserted value: \$0

Determination: Mobile home has been removed and appears to have been gone as of January 01, 2021.

Recommendation: Remove mobile home from record and complete E&R for tax commissioner's office.

Reviewer: Randall Espy & Tyler Chastain

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

d. Property Owner: Gilreath, Mary Nell

Map & Parcel: 24-49

Mobile Home Key: 921

Tax Year: 2021

Contention: Mary Gilreath's son, Garry Gilreath, visited the office on February 2, 2021. He informed us that his mother was deceased and that the mobile home had been removed from the property approximately 10 years ago.

Determination:

1. This mobile home is a 1977 Winston Crimson located at 1461 Hemphill Road with a total fair market value of \$4,212.
2. We have verified through Google Earth images that this mobile home has been torn down and removed from the property for several years.

Recommendation: Based on the information presented, I recommend removing this mobile home from the prebill mobile home digest and deleting the bills from 2013 – 2021.

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

e. Owner: Harris Jerry B & Dorothy M

Tax Year: 2021

Map/ Parcel: 62-2

Mobile Home Key: 1039

Owner's Contention: Age of the mobile home.

Owners asserted value: \$7,000

Determination:

1. The mobile home in question is a 14x76, 1985, Crimson Homes, Crimson located on 827 Rocking R Ranch Circle.
2. An \$8,938 override value has been assigned to the mobile home and there is \$6,032 worth of add-ons attached to it. This makes for a total fair market value of \$14,970.
3. A field visit was done on 2/2/21; override values and physicals were removed from the mobile home and add-ons and all were adjusted accordingly. The physical placed on the mobile home itself is the average physical for ones built in 1985.

Recommendation: The above corrections and adjustments would lower the mobile home value to \$4,167 and alter the add-on value to \$6,900 for a total fair market value of \$11,067.

Reviewer: Bryn Hutchins

Motion to accept recommendation:
Motion: Jack Brewer
Second: John Bailey
Vote: All that were present voted in favor

f. Owner: Almond Harold Dewayne
Tax Year: 2021
Map/ Parcel: 48-22
Mobile Home Key: 41

Owner's Contention: Trailer is falling apart and I am in the process of tearing it down
Owners asserted value: \$0

Determination:

1. The mobile home in question is a 14x46, 1984, Unknown, located on 1217 Rocky Hollow Road and has a total fair market value of \$2,641.
2. A field visit was done on 2/4/21 and the mobile home was discovered to be in the process of being torn down and removed.

Recommendation: Sound value the mobile home to \$0.

Reviewer: Bryn Hutchins

Motion to set \$500 scrap value:
Motion: Richard Richter
Second: Betty Brady
Vote: All that were present voted in favor

VIII: COVENANTS

2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
LEMMING, ROBIN MELISSA	41-39	65.2	63.2	NEW
LEMMING, ROBIN MELISSA	41-43	15.81	15.81	NEW
LEMMING, ROBIN MELISSA	41-58	12.65	12.65	NEW
MCPHAIL, TERRY	36-37-A	33.19	31.19	CONTINUATION
MCPHAIL, TERRY	36-43	42	42	CONTINUATION
SHIELDS, KATHY & REED, BRENDA	79-7	68.55	66.55	NEW
WEATHERS, GRADY & JOANN	46-11	275	273	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve Covenants listed above:
Motion: Richard Richter
Second: Betty Brady
Vote: All that were present voted in favor

IX: MISC ITEMS

a. Exemptions discussion – Will discuss at a later date

Nancy Edgeman and Kenny Ledford discussed and recommended the following to the BOA:

b. Building Types

Descriptions of buildings should not be changed unless you are 100% certain the building is incorrect.

c. Commercial and Residential

Field appraisers are not authorized to change residential property to commercial or vice versa. Property owners must contact the Assessor's office for consideration.

d. Poultry Houses

Old poultry houses shall be valued using the age life method that was adopted by the Board of Assessors during the poultry house study in 2019.

Motion was made by Jack Brewer to approve items b, c, & d above, Seconded by John Bailey, All that were present voted in favor.

Randy Espy, Bryn Hutchins, and Tyler Chastain joined the meeting to discuss and give their opinions of physical depreciation on accessory buildings.

Doug Wilson discussed a news paper article that was published February 4, 2021 concerning property values in Chattooga County. Jack Brewer and John Bailey mentioned a follow up article from the Assessor's office.

Meeting adjourned at 11:36am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



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