

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 17, 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 February 10, 2021
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Timesheets

BOA reviewed, approved, & signed

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Cases Settled – 6 Withdrawn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: 10

Total appeals reviewed Board: 8

Pending appeals: 2

Closed: 8

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**

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

**ON HOLD PENDING UPDATED
INFORMATION**

VII: MOBILE HOME APPEALS

a. Map/ Parcel: 38A-2 M664
Owner: Pierce, Danny & Tonya
Tax Year: 2021

Appraiser notes: Property was visited on 2/11/21; an exterior was done for appeal purposes. It is located on Hair Lake Road near Beavers Road.

Owner's Contention: Trailer run down. Can't live in it. It is so old and falling apart.

Owners asserted value: \$5,000

Determination: This mobile home is in poor condition. The roof has been added to this mobile home and some inferior materials were used for the soffit (peg board). Some of the soffit is gone or falling off. There is significant damage to the add ons; such as porches and additions. There are two holes in the siding of the mobile home that look to be easily repaired. The home does not look to be uninhabitable with an exterior inspection. Corrections made to the grade, physicals, override values, and dimensions of the add ons reduced the value by \$1,338. The override value assigned to this mobile home is \$4,990 and the calculated value is \$3,325. Application of the calculated value and correction of the add ons would give a total value of \$7,019; a reduction of \$3,003

Recommendation: I recommend making the corrections to the add ons and removing the override value assigned to the mobile home for a value of approximately \$7,019. These changes do not apply to previous tax years and only apply to tax year 2021.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

b. Owner: Key Kathy
Tax Year: 2021
Map/ Parcel: 7A6-11
Mobile Home Key: 1329

Owner's Contention: Had property cleaned off; mobile home removed September of 2020.
Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1974, 12x36, DMH, American Homedale, located on 280 South Fawn Drive. South Fawn Drive is located off of Highway 157.
2. A field visit was done on 2/11/21 and the mobile home has been removed from the property.

Recommendation: Delete mobile home from the pre-bill mobile home digest for 2021.

Reviewer: Bryn Hutchins & Tyler Chastain

Motion to accept recommendation:

Motion: Richard Richter

Second: John Bailey

Vote: All that were present voted in favor

VIII: COVENANTS

2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CLOWDIS, RONALD	22-4	82	80	RENEWAL
JONES, QUENTIN & CHARLY	68-75-A	13.8	11.8	RENEWAL
MORTON, ALBERT & DOROTHY	64-117	7.39	5.39	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

IX: MISC ITEMS

a. Exemptions – Will discuss at a later date

b. Employee discussions per BOA after meeting on February 10, 2021

Nancy Edgeman stated the following items were approved by BOA on February 10, 2021 and discussed with written acknowledgement by Randy Espy, Bryn Hutchins, & Tyler Chastain:

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

2. Old poultry houses will be valued using the age life method that was adopted by the Board of Assessors during the poultry house study in 2019. Do not change the descriptions of buildings unless you are 100% certain the building is incorrect.

3. All grades and physicals on properties that have been visited in the past two years (2019 – 2020) shall require approval from the Chief Appraiser or Assistant Chief before changing physicals and grades more or less than ten points.

I explained the importance of being accurate and consistent when visiting properties and I was instructed by the Board of Assessors during Wednesday, February 10, 2021 meeting to review some previous work to check for consistency. We discussed the method of placing physicals and grades on properties and the same criteria be used on all properties.

X: INVOICES

- a. Parts City (Hammonds) - windshield wipers Dodge Nitro date 2/2/2021 Amount \$19.56
 - b. Whites alignment and tire – rotors, pads & calipers Dodge Nitro 2/11/2020 Amount \$295
- BOA reviewed, approved, & signed items a & b

Kenny Ledford was instructed to visit Map & Parcel M01-4A and 8-95.

John Bailey recommended compiling an Assessor's office activity report.

Nancy Edgeman and Kenny Ledford discussed TeamViewer with BOA.

Meeting adjourned at 10:47am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



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Meeting February 17, 2021