

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 24, 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 17, 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Cases Settled – 6 Withdrawn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: 15

Total appeals reviewed Board: 10

Pending appeals: 5

Closed: 10

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 Charles E Powell
Return Value: \$54,000

Property is located on Highway 48 across from Lucky's Supermarket. Property owner returned value at \$54,000. This would be \$45,000 for the 24.84 acres and \$9,000 for the poultry houses and imp shed.

Determination:

1. Land value is \$51,295 for 24.84 acres. The imp shed has a grade of 70 & a physical of 70 for a total value of \$1,317.
2. Poultry houses all have a grade of 70 & a physical of 50 for a total value of \$16,868.
3. Lean-to that is attached to one of the poultry houses has a grade of 70 & a physical of 50 for a total value of \$263.
4. This brings the total fair market value to \$69,743.

Recommendation: It is recommended to leave the total fair market value at \$69,743.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Map / Parcel: M04-1A
Owner: Charles E Powell
Return Value: \$80,500

Property is located on Highway 337 across from Menlo Elementary. Property owner returned value at \$80,500. This would be \$2,500 for 2.37 however the acreage was combined and is a total of 10.37. Return value of \$60,000 for the house, \$18,000 for the accessories for a total of \$80,500.

Determination:

1. Land value is \$42,755 for 10.37 acres located on Highway 337. The house has a grade of 115 and a physical 83 for a value of \$116,283.
2. A barn 30x60 has a grade of 70 and phy of 76 for a value of \$18,175. A barn 24x51 has a grade of 60 and a phy of 50 for a value of \$6,969. A carport pre fab has a grade of 100 for a value of \$1,215. A garage 20x30 has a grade of 70 and a phy of 76 for a value of \$6,997. A storage bld 20x30 has a grade of 70 and a phy of 76 for a value of \$2,798. This brings the total fair market value to \$195,192.

Recommendation: It is recommended to set fair market value at \$195,192.

Reviewer: Kenny Ledford

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

VII: MOBILE HOME APPEALS

a. Owner: Green Zachary Todd West, Blake Breale
Tax Year: 2021
Map/ Parcel: 63-26-48
Mobile Home Key: 964

Owner's Contention: Mobile home has been demolished.
Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1988, 12x60, Space Master, Eagle located on 629 North Ridge Estates and has a total fair market value of \$4,839
2. A field visit was done on 2/19/21 and the mobile home has been torn down and removed from the property.

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

Reviewer: Bryn Hutchins

Motion to accept recommendation:
Motion: Betty Brady
Second: Richard Richter
Vote: All that were present voted in favor

b. Property Owner: Williams, Dale and Wanda
Map & Parcel: 30-56
Mobile Home Key: 2851
Tax Year: 2021

Contention: The mobile home has been removed from the property.

Determination:

1. This mobile home is a 1972 UNKNOWN 12x35 located at 315 Ragland Road. Ragland Road is located off of Hwy 114. The mobile home was given a \$500 salvage value in 2018.
2. A field visit was done on 2/19/2021 and the mobile home has been removed from the property.

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

Reviewer: Tyler Chastain and Kenny Ledford

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

VIII: COVENANTS

2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BRYAN, WILLIAM & MARY	89-6-B	2.12	2.12	NEW
BRIDGES, JERRY DON	74-41	33.27	31.27	RENEWAL
TOUCHSTONE, ZACHARY HOYT	80-13	260	260	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants listed above:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

IX: MISC ITEMS

a. Exemptions

BOA discussed and John Bailey requested a list of property owners with senior exemptions. Nancy Edgeman will send report.

X: INVOICES

1. Parker Fibernet LLC – Inv# 1028110 Due date 2/20/2021 Amount \$512.50

Reviewed and approved to pay

BOA discussed field appraisers and criteria for field work.

Meeting adjourned at 10:20am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



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