

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 3, 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 – **Absent**

Zoom Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 27, 2021

BOA will approve and sign during meeting on February 10, 2021

II. BOA/Employee:

a. Time Sheets

BOA will approve and sign during meeting on February 10, 2021

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Cases Settled – 6 Withdrawn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: 6

Total appeals reviewed Board: 3

Pending appeals: 3

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 1/26/2021 by Randall Espy and Tyler Chastain. The previous visit was made on 11/12/19 by Bryn Hutchins. 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 \$22,169.
2. The following changes are suggested after review:
 - a. The grade of the three (3) implement sheds with walls and roof should be adjusted from 70 to 80. Further, the physical for two of the implement sheds with walls and roof should be adjusted from .50 to .86 and the remaining implement shed with walls and roof should be adjusted from .50 to .79.
 - b. The physical the implement shed roof only should be adjusted from .70 to .86.
 - c. The physical of the lean-to should be adjusted from .50 to .75.
 - d. After review the accessory value should be \$40,516.
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 \$91,811.

Recommendation: We recommend making proper adjustments and corrections to the accessories for a 2021 TFMV of \$91,811. This is a difference of \$18,347.

Reviewer: Randall Espy & Tyler Chastain

Motion to place return on hold pending further information from Field Reps:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

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 1/26/2021 by Randall Espy and Tyler Chastain. The previous visit was made on 9/24/19 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 \$99,339.
2. A field visit was done on 1/26/2021. During the field visit, it was determined:
 - a. The grade of the residential improvement should be adjusted from 115 to 110. The sketch 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 \$157,843.
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 \$200,598.

Recommendation: We recommend making the proper adjustments and corrections to the improvement and accessories for a 2021 TFMV of \$200,598. This is a difference of \$26,222.

Reviewer: Randall Espy & Tyler Chastain

Motion to place return on hold pending further information from Field Reps:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

BOA discussed meeting every other week and agreed to discuss and make a decision during next BOA meeting.

BOA discussed local exemptions and Nancy Edgeman stated she will have WinGAP send out an email to other counties for information on their exemptions.

Nancy Edgeman suggested and the BOA agreed that Tyler Chastain will cross train with Kenny Ledford beginning Monday, February 8th for deed transfers and mapping.

Mr. Richter stated he will not be at the BOA meeting on February 10, 2021.

Meeting adjourned at 9:35am

Doug L. Wilson, Chairman



Richard L. Richter

Betty Brady



Jack Brewer



John Bailey



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Meeting February 3, 2021**