

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 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 – **Absent**

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 24th, and Zoom minutes for March 3, 2021
BOA reviewed, approved, & signed

During the meeting all items were signed for Zoom meeting on March 3, 2021

II. BOA/Employee:

a. Pay Stubs

b. Emails:

1. Weekly Work Summary

BOA discussed 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Cases Settled – 6 Withdrawn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

Update: Case has been dismissed by the court. My Shaw now has 30 day to appeal the dismissal.

One pending for Superior Court – Ray Shaw

Per Chris Corbin - filed a letter to dismiss on January 25, 2021 and Mr. Shaw has 30 days to respond. February 25, 2021 is the deadline.

**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: 18
Total appeals reviewed Board: 12
Pending appeals: 6
Closed: 12**

**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: MOBILE HOME APPEALS

a. Map/ Parcel: 50B-17

Owner: Colbert, Annie Lee

Tax Year: 2021

Appraiser notes: Property is located on Knollwood Circle in Summerville. The mobile home was discovered on this property on 8/27/2020.

Owner's Contention: Mobile home is not mine.

Owners asserted value: \$0

Determination: Mobile home is located on parcel owned by appellant. Mobile home was added to parcel under owner's name at direction of Board of Assessors and Department of Revenue per chief appraiser. The owner did state while in office that she did not know she owned this land.

Recommendation: I recommend leaving mobile home recorded under appellant's ownership until such time documentation is provided showing ownership other than appellant.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Map/ Parcel: S38-38-A

Owner: Simmons, Peggy

Tax Year: 2021

Appraiser notes: Land is owned by BJ Montgomery. Property was visited on 3/8/21. It is located on Ellen Street behind Marvin's.

Owner's Contention: Trailer was torn down for scrap metal. Appellant states the mobile home was torn down in 2015.

Owners asserted value: \$0

Determination: Trailer has been removed. Aerial imagery shows mobile home on site in February of 2018 and removed as of August 2019. Mobile home and add ons were valued at \$2,167.

Recommendation: I recommend removing mobile home from 2019, 2020, and 2021 tax records and submitting an error and release for 2019, 2020, and 2021 to the tax commissioner's office. Any bills due prior to 2019 would remain.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

c. Property Owner: Snyder, Helen and Milford

Map & Parcel: 64E-37

Mobile Home Key: 2269

Tax Year: 2021

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

Determination:

1. This mobile home is an UNKNOWN 16x66 located at 65 Pierce St. is located off of Mountain View Road. The mobile home was given a \$100 scrap value in 2018.
2. A field visit was made on 3/8/21 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

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

d. Property Owner: Snyder, Helen and Milford

Map & Parcel: 64E-37

Mobile Home Key: 2270

Tax Year: 2021

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

Determination:

1. This mobile home is an UNKNOWN 14x66 located at 65 Pierce St. Pierce St is located off of Mountain View Road. The mobile home has a \$500 FMV for 2021.
2. A field visit was made on 3/8/21 and the mobile home has been removed from the property.
3. It has also been determined that tax bills for AY 2019 and AY2020 are outstanding. Aerial imagery is inconclusive as to whether the mobile home in question was removed during the billing cycles for these years.

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

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

e. Property Owner: Spurgeon, James D
Map & Parcel: 25-61-A
Mobile Home Key: 2290
Tax Year: 2021

Owner's Contention: The descriptive details for the mobile home in the system are incorrect.
Owner's asserted Value: \$4,000

Determination:

1. This mobile home in question is a 1987 Clayton Homes Inc, Unknown, 14x66 located at 8940 Highway 337. The mobile home has a \$5,363 FMV for 2021.
2. A field visit was made on 3/8/21. It was determined that:
 - a. The owner provided documentation that showed that the mobile home is a 1990 Redman, 14x70.
 - b. Override values were removed from the mobile home.
 - c. Removing the overrides allow the system to value the property according to the schedules. This would give the mobile home a FMV of \$4,887. This value is consistent with other 1990 Redman singlewide mobile homes on the pre-bill digest.

Recommendation: The above corrections and adjustments would lower the FMV to \$4,887.

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VII: COVENANTS

a. RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-6

CONSERVATION USE PROPERTY 560-11-6-.09

(1) For the purpose of prescribing the 2021 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 930, W2 834, W3 758, W4 695, W5 637, W6 590, W7 553, W8 507, W9 463, A1 1,689, A2 1,597, A3 1,480, A4 1,357, A5 1,223, A6 1,094, A7 972, A8 853, A9 730;

CHAPTER 560-11-11

FOREST LAND PROTECTION 560-11-11-.12

(1) For the purpose of prescribing the 2021 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 930, W2 834, W3 758, W4 695, W5 637, W6 590, W7 553, W8 507, W9 463;

Recommendation: Requesting BOA approve and adopt the Department of Revenues Conservation Use Land Values and the Forest Land Protection Land Use Values for 2021 that were filed with the Secretary of State on March 4, 2021.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. 2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
DEVANE, ROBERT & REBECCA	02-040	73.78	73.78	NEW
DURHAM, BILL & SUSAN	18-27-C	7.49	5.49	NEW
DURHAM, WILLIAM & SUSAN	18-27-F	12.1	10.1	RENEWAL
FARRIS, STEPHEN	46-33	60.2	54.2	CONTINUATION
HICKS, MARK	68-57	17	15	RENEWAL
HOSMER, PAUL	08-044	25	23	RENEWAL
MATHIS, MICHAEL	13-2	24	24	RENEWAL
MINERVINI, MICHAEL	29-1	21.27	19.27	NEW
REED, JUDITH SUSAN	21-10	40	40	RENEWAL
STEPHENSON, CHARLES & SANDRA	51-20-B	16.21	14.21	RENEWAL
WESSON, PATRICK & JUDY	36-12-A	27	27	NEW
WESSON, PATRICK & JUDY	36-19-A	13.31	13.31	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

VIII: EXEMPTIONS

a. Exemption discussion

BOA discussed exemptions with codes 12-40. John Bailey requested Nancy Edgeman print the list of exemptions for BOA to review and discuss during the next in person board meeting.

Mr. Wilson discussed and entertained a motion for Nancy Edgeman to make the decision based on items for the agenda whether the BOA will meet each week in person, via zoom, or not at all. A motion was made by Betty Brady, seconded by Jack Brewer, all that were present voted in favor.

Meeting adjourned at 10:15am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



Chattooga County

Board of Assessors

Meeting March 10, 2021