

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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**Chattooga County  
Board of Tax Assessors  
March 3, 2021**

**Attending:**

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**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**

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**Zoom meeting was called to order at 9:00am**

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

**Meeting Minutes for February 24, 2021**

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA will approve and sign during meeting on March 10, 2021**

**b. Emails:**

**1. Weekly Work Summary**

**2. Rough draft of proposed monthly activity report**

**BOA discussed and 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**Cases Settled – 6 Withdrawn**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: 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. Property Owner: Harris, Janet**

**Map & Parcel: 5-3**

**Mobile Home Key: M1037**

**Tax Year: 2021**

**Contention:** The mobile home is coming apart.

**Determination:**

1. This mobile home is a 1965 UNKNOWN 10x50 located at 3624 Gilreath Mill Road. Gilreath Mill Road is located off of Hwy 157. The mobile home is valued at \$1,731.

2. A field visit was made on 2/19/2021. The mobile home is in poor condition with broken windows. It is recommended that the mobile home be given a scrap value of \$500.

**Recommendation:** It is recommended that the mobile home be given a scrap value of \$500.

**Reviewer:** Tyler Chastain and Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: All that were present voted in favor**

**b. Owner: Teems Oretha Joyce**

**Tax Year: 2021**

**Map/ Parcel: 69-18**

**Mobile Home Key: 2390**

**Owner's Contention:** I paid \$500 in 1982. I don't think its worth more than that.

**Owners asserted value:** \$500

**Determination:**

1. The mobile home in question is an 8x36, 1955, Guerdon, Magnolia, located on 354 D C Brown Road. This is one of three 1955 model mobile homes we have in the county, they are the oldest mobile homes we have in the pre-bill mobile home digest.

2. The mobile home has a value of \$829 plus an add-on value of \$1,640 for a total fair market value of \$2,469.

3. A field visit was done on 2/22/21; the mobile home in question is being used for storage like the other mobile homes on the property which have scrap values on them. The add-ons were crudely built and in poor condition.

**Recommendation:** Place a \$500 scrap value on the mobile home and sound value all add-ons to \$0.

**Reviewer:** Bryn Hutchins

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

**VII: COVENANTS**

**2021 Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BALLARD, REBECCA HALL	15-41	21.5	21.5	NEW
HAYWOOD VALLEY FARMS INC.	72-16	39.1	35.1	RENEWAL
HAYWOOD VALLEY FARMS INC.	85-10	350	350	RENEWAL
HOWARD, DAVID & STEPHANIE	16-29	57.79	55.79	RENEWAL
JENKINS, WILLIAM & THERESA	25-27	20.41	18.41	RENEWAL
WEAVER, STEVEN & SANDRA	35-5-B	29.8	29.8	NEW
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer: Crystal Brady</b>				

**Motion to approve covenants listed above:**  
**Motion: John Bailey**  
**Second: Betty Brady**  
**Vote: All that were present voted in favor**

**VIII: EXEMPTIONS**

**a. Property Owner: Plant, Joseph**  
**Map & Parcel: 36-81-L03**  
**Tax Year: 2021**

**Contention:** Mr. Plant visited the office on March 1, 2021 to file for the Veterans Exemption.

**Determination:** Mr. Plant presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to service connected disability. This letter is dated July 1, 2020. (See letter in file).

**Recommendation:** Based on the information presented, I recommend Approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

**Reviewer: Crystal Brady**

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

**b. Exemptions – Nancy Edgeman will send report to BOA with exemption L12 – L40**

**IX: INVOICES**

**1. Schneider Geospatial (qpublic) – INV #8378 Due date 5/31/2021 Amount \$1852.25 (quarterly)**

**BOA will approve and sign during meeting on March 10, 2021.**

**Mr. Wilson inquired about an overall value increases for 2021. Nancy Edgeman stated as of right now the only value changes for 2021 will be from field visits.**

**BOA discussed the importance of getting property visits caught up to a three year rotation while maintaining accuracy and consistency.**

**Meeting adjourned at 9:35am**

**Doug L. Wilson, Chairman**



**Richard L. Richter**



**Betty Brady**



**Jack Brewer**



**John Bailey**



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