

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 7, 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 March 31, 2021

BOA reviewed, approved, & signed

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Cases Settled – 6 Withdrawn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

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: 27

Total appeals reviewed Board: 23

Pending appeals: 4

Closed: 23

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: 38A-17

Owner: Brown, Alisa D. & Alexander, Violet R.
Tax Year: 2021

Appraiser notes: This property was visited on 3/29/21. It is located on Hair Lake Road near Mahan Road. The current value of the property is \$54,729. The home is \$51,925 and the land is \$2,804.

Owner's Contention: 2021 Return of Real Property
Owners asserted value: \$27,804

Determination: Home is in very poor condition. There is a large hole in the roof covering along with some rafter damage. A couple windows are broken and the roof structure of the open porch is no longer standing. The roof damage is allowing rain to enter home. Although there was no interior inspection done; it is safe to say there is extensive damage to the inside of the home as well. In my opinion; the owner's asserted value of \$25,000 for the improvement seems accurate with regards to the amount of damage. The cost to repair would be extensive.

Recommendation: I recommend assigning the owner's asserted value of \$27,804 to the property for the 2021 tax year. This is a reduction of \$26,925.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Owner: Graham William V Graham Judith G

Tax Year: 2021

Map/ Parcel: 16-25A-TR3

Owner's Contention: Contention with number of accessory buildings.

Owners asserted value: \$133,429

Determination:

1. The subject property is 31.73 acres located on 7311 Highway 48 and has a residential improvement value of \$29,270, a accessory value of \$59,413 and a land value of \$53,962 for a total fair market value of \$142,645. The land is currently under a covenant.
2. A field visit was done on 4/1/21 and the following was discovered:
 - A. The residential improvement grade is more in line with 85 grade houses.
 - B. The dimensions of the house were corrected, as well as the physical depreciation factor.
 - C. The area of a 30x40 implement shed was also recorded in the area of the storage building it was attached to. These structures were measured and the areas separated correctly.
 - D. All accessories were measured and correctly recorded.

Recommendation: Making the above changes and corrections would alter the residential improvement value to \$36,598, the accessory value to \$54,113 and the land would remain the same at \$53,962 for a total fair market value of \$148,971.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

VII: MOBILE HOME APPEALS

a. Property Owner: Andrews, David

Map & Parcel: S16-48

Mobile Home Key: M469

Tax Year: 2021

Owner's Contention: The mobile home burned on June 13, 2020.

Owner's asserted Value: \$1,000

Determination:

1. This mobile home is a 1967 VINTAGE BRIARWOOD DELUXE 12x53 located at 75 Givens Street Lot #3. Givens Street is located off of Highway 114. The mobile home is valued at \$3,081.
2. A field visit was made on 4/5/2021. The mobile home is burned and only the frame and detritus remains. It is recommended that the mobile home be given a value of \$0.

Recommendation: It is recommended that the mobile home be given a scrap value of \$0.

Reviewer: Tyler Chastain

Motion to assign scrap value of \$500:

Motion: Richard Richter

Second: John Bailey

Vote: All that were present voted in favor

b. Property Owner: Andrews, David

Map & Parcel: S16-50

Mobile Home Key: M2056

Tax Year: 2021

Owner's Contention: The mobile home burned several years ago.

Owner's asserted Value: \$1,000

Determination:

1. This mobile home is a 1978 WESTERN MANSION HOMES DURANGO 12x56 located at 75 Givens Street Lot #6. Givens Street is located off of Highway 114. The mobile home is valued at \$500.
2. A field visit was made on 4/5/2021. The mobile home shows evidence of extensive fire damage on the interior. The damage is such that the home appears beyond repair and uninhabitable. 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

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

c. Property Owner: Austin, Scott Howard
Map & Parcel: 13-26
Mobile Home Key: M75
Tax Year: 2021

Owner's Contention: The mobile home was sold and removed from the property.
Owner's asserted Value: \$0

Determination:

1. This mobile home is a 2015 CLAYTON HOMES TRIFECTA 16x77 located at 29034 Highway 157. The mobile home is valued at \$29,404.
2. A field visit was made on 4/5/2021. The mobile home is no longer on the property.

Recommendation: It is recommended that the mobile home be deleted from the pre-bill 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: Kirk, Randy & Sheila
Map & Parcel: 37-60
Mobile Home Key: M1343
Tax Year: 2021

Owner's Contention: The mobile home is being used for storage. Plumbing is not functional and needs to be repaired.
Owner's asserted Value: \$5,000

Determination:

1. This mobile home is a 1987 PALM HARBOR HARBOR HOUSE 14x76. It is located at 923 Williams Road. Williams Road is located off of Trion-Teloga Road. The mobile home is valued at \$5,466.
2. A field visit was made on 4/5/2021. It was determined:
 - A. The mobile home override of \$4,426 should be removed. This would value the home according to the schedules and would give it a FMV of \$3,333.
 - B. The add-ons should be corrected. The roof and bay window are original to the home and should not be included as add-ons. The 8x35 deck should be corrected to an 8x34 open porch. These corrections would give the add-ons a FMV of \$1,934.
 - C. If these changes are made the total FMV would be reduced to \$5,267.

Recommendation: It is recommended that the proposed changes be made and the FMV be set at \$5,267.

Reviewer: Tyler Chastain

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

VIII: EXEMPTIONS

a. Single Homestead Exemption

MAP & PARCEL #	OWNER NAME	TYPE
32-35-C	ADAMS, CATHY	S1
S12-22	ADAMS, JOHN JR.	S1
S20-52	ADAMS, KENNETH & TAMMY	S1
M02-45	ALLISON, ALAN	S1
46-39-L28	ANDERSON, KEVIN	S1
S34-50	BAKER, VICTORIA & JUSTIN	S1
M05-2	BALLARD, REBECCA	S1
T04-67	BARBER, BARBARA	S1
36-66	BARTON, MARIA	S1
M06-43	BOSLEY, LINDA	S1
50B-7	BRADFORD, DANIEL	S1
T18-36	BRADY, MICHAEL BRENT	S1
35-73-D	BRAMLETT, CASEY & JESSICA	S1
49-31	BRAZELTON, CRYSTAL	S1
35-25-A	BROWN, KELLY	S1
T07-34	BROWN, RICHARD & GRETCHEN	S1
29-32	BROWNING, KAREN	S1
47b-82	BRYAN, JOSHUA	S1
46-38-L39	BYARS, DOLORYS & GREGORY	S1
50B-55	CAMP, DEBORAH	S1
39C-62	CAMPBELL, ASHLEY	S1
38-65-A01	CHADWICK, CHERIS	S1
S29-63	CHAMLEE, MARIEA	S1
40-123-L05	CHASTAIN, ROGER	S1
47A-134	CHERRY, ARTI	S1
S22-35-A	CHRISTOPHER, DAWN	S1
S31-41	CLARK, EUGENE & KATHY	S1
T232-92	COLBERT, RICHARD	S1
84-34-A	CRAIN, JASON & NADINE	S1
3-30-A	DAPKUS, DENNIS & CATHY	S1
S35-42	DAVENPORT, ASHLEY	S1
50C-28A-L02	DEAN, DANIEL & CHRISTY	S1
T08-60	DOBSON, CASEY	S1
39A-88	DOWNES, GLENN NASH	S1
8-2-L04	DRENNEN, WESLEY & ADELAIDE	S1
47-116	ELLIOTT, KRISTINA	S1
48-40F-L07	EMERY, NATALIE & DAVID	S1
16-23	ENNES, JANET	S1
44-18A-TR-4	FINE, MICHAEL	S1
56-34-L02	FONSECA, JACOB	S1
T12-16	FOWLER, ANGELA & CHARLES	S1

T23-84	GAYLOR, AMANDA	S1
35-57	GILREATH, JONATHAN THOMAS	S1
S22-48	GRIFFIN, LARRY	S1
58-10-R18	GROCE, JARED & RACHEL	S1
50C-36	HARDIMAN, MARY	S1
48-69-L09	HEJL, RAYMOND JOSEPH	S1
48F-51-W20	HENRY, MATTHEW R. & TARA M.	S1
65-44	HINES, MELISSA	S1
39-70-D	HOGUE, PAUL & CANDACE	S1
75-23-D	HONEA, DAVID	S1
30-2-A	HOUSCH, BENJAMIN & MARY BETH	S1
S29-31	HUGHES, LISA THOMAS	S1
S28-14	HUGHES, RICKY A.	S1
L03-71	HUGHES, ZACHARY	S1
56-34-L10	HUSKEY, DEBORAH	S1
66-36-D	JACKSON, SAMANTHA	S1
M03-30-A	JOHNSON, BENJAMIN	S1
M06-4	KEEN, JEFFERY ALLEN JR.	S1
S15-72	KILGORE, BENJAMIN	S1
55-110-L	KING, ANDREW & KELSEY	S1
37-99	KUHLMAN, BRIAN	S1
S16-107	LABERBEE, DAVE & ALOIS, TONIMARIE	S1
66-19	LARSEN, JAMES & AIMEE	S1
S04-15	LASHLEY, JANIE	S1
64A-19	LATHEM, CARRIE	S1
49-121-B	LEEPER, JOHN & HELIA	S1
41-52-A	LEMMING, ROBIN & JAMES	S1
7A4-20	LLOP, MARIANNA	S1
14A-6	LOGAN, CHARLES F. III	S1
39-48	MATHIS, MOLLIE & WHITE SPENCER	S1
82-8-A	MATTOX, JESSICA & KEVIN	S1
48-113	MEDLOCK, MARK ROBERT	S1
29-1	MINERVINI, MICHAEL	S1
7A6-39	MORIARTY, ERIC & NANCY	S1
P11-8	MOTES, BRADLEY & JESSICA	S1
37-27	NGUYEN, DUNG CHI	S1
48-59	OWENS, DANIEL & RENEE	S1
T01-18-L09	PARZ, CHRISTOPHER & HEIDI	S1
24-27	PHILLIPS, CALVIN	S1
55A-53-A	PRICE, GEORGE T.	S1
30-60-C	RAMEY, CASEY & LACY	S1
T19-31	REGALADO, JESSE	S1
46-38-L57	RICHARDSON, MATTHEW & JESSICA	S1
S41-58-L03	RINEHART, DORIS	S1
63-44-L18	RUSSELL, CELINA & MICHAEL	S1
64-28	SARGENT, STEPHANIE	S1
48-51K-L17	SKELTON, JON & JENNIFER	S1
B02-31	SMITH, WANDA SCHRADER	S1
51-20-B	STEPHENSON, SANDRA	S1
27-39-A	STOKER, CHELSEA	S1

16-48	STOKER, LEAH	S1
72-34-30	THOMASON, KENNETH	S1
35-79	TUCKER, JOANNA & SHANNON	S1
39B-44	TURNER, RONNIE	S1
T07-10	VINEYARD, FARRAH ALYSSA	S1
78-66	WARREN, TONYA DIANE	S1
47-12	WEBB, JEANNA	S1
16-38-T09	WELLES, JAMES	S1
36-12-B	WESSON, RYAN	S1
48B-33	WESTBROOKS, DAVID G.	S1
39C-4-A	WIGGINS, DANITA	S1
32-26	WIGGINS, GARY JEROME	S1
56-34-L07	WILSON, ALISHA	S1
57-16	WOODS, GARY & CAROL	S1
S10-46	WOOTEN, TAKODA	S1
S13-24	WOOTEN, LATONYA	S1
S18-32	WOODWARD, BRIAN	S1
S22-16	RICKS, LETICIA & ANTHONY	S1
25-75	MCLOUGHLIN, JOHN M.	S1
50C-11	SULLIVAN, DONALD & MELANIE	S1
72-5	BURK, WILLIAM & ANDREA	S1
37-43	RAILEY, DOUG	S1
64D-29	MCDONALD, ISAAC	S1
39E-045	PORTER, JOSEPH	S1
68-99-L11	FOSKEY, BRANDON	S1
7A3-95	KENNEY, FRANK	S1
T21-13	BROWN, RHONDA & ANTHONY	S1
40A-17	CLEMONS, RACHEL	S1
47-50	POUND, TRACEY & BRIAN	S1
41-59	NEWSOME, LEX	S1

Requesting approval for Single homestead Exemptions listed above:

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

b. Age 62 Exemptions

MAP & PARCEL #	OWNER NAME	TYPE
48-22	ALLMOND, HAROLD DEWAYNE	S3
36-66	BARTON, MARIA	S3
36-50	BROWN, JOHNNY MACK	S3
63B-3	BROWN, VICKIE	S3
38-106-T22	DANIEL, GARY & SHERIE	S3
39A-67	DILLARD, RODNEY	S3
55-81	HELMS, GEORGE	S3
47B-37	HENNON, JERRY L.	S3
56-34-L10	HUSKEY, DEBORAH SUE	S3
25-13-B	STUBBS, JOHN T. III	S3
86-18	HORSLEY, BILLY	S3

40-6	CROY, WANDA	S3
T15-43	SMITH, CONNIE LYNN	S3

Requesting approval for age 62 Exemptions listed above:

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

c. Age 65 Exemptions

MAP & PARCEL #	OWNER NAME	TYPE
S21-53	ANTHONY, LAURA WRIGHT	S4
50B-57	BRADFORD, DANIEL RAY	S4
63-26-14A	BROADRICK, BETTY	S4
88-5	BUNCH, DEBORAH	S4
29-41-A	BUSBIN, TOMMY WAYNE	S4
S28-41	BUTLER, JOAN	S4
72-34-57	CASH, JACK	S4
L02-9	CHAMPAGNE, MICHAEL & PARENT, CHERYL	S4
7A4-44	COLEMAN, CYNTHIA WARREN	S4
31-10-L	COOK, WALLACE	S4
16-23	ENNES, JANET	S4
66-22-B	EVANS, ETHEL	S4
78-43-N	GRIZZELL, ROBERT	S4
48B-22	HUNTER, JIMMY & KATHY	S4
47-26	JOHNSTON, BRENDA	S4
T07-98	KNOWLTON, TINA MARIE	S4
T07-35	LITTLE, DEBORA	S4
22-9-T09	MASON, SHEILA	S4
46-38-L21	NORTON, GRANT & GINGER	S4
T18-18	PETERS, LONNIE & SHERRY	S4
30-77	SIKES, BRENDA	S4
08-092	SPIVA, DONALD & SHARON	S4
73-7	TOLES, CATHY	S4
S35-21	TURNER, GERRY	S4
37-142	WILSON, FREDDIE & ZELLA	S4
S21-45	WRIGHT, LARRY DALE	S4
S13-42	HUNTER, CHARLES	S4
0039E-00000-037	TUCKER, CAROLYN	S4
S38-32	BATES, SHELBY	S4
21-58	HURLEY, CATHERINE	S4
M01-16-A	HOWARD, RHONDA KAREN	S4
79-19-B	VEATCH, RICKY & BEVERLY	S4
S32-72	MILLICAN, RICKY	S4
25-65	TAPP, ALICE FAYE	S4

Requesting approval for age 65 Exemptions listed above:

Reviewer: Crystal Brady

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

d. Age 70 + Exemptions

MAP & PARCEL #	OWNER NAME	TYPE
21-49	ALLEN, DORIS	35
S32-72-A	ANGUS, MATTHEW	35
S19-59	BAILEY, MARY & DARIL	35
S43-24	BICE, ROLAND	35
37-88	BOE, REBECCA	35
61-2-B	BROWN, BARRY & VELETA	35
L03-26	BROWN, BESSIE	35
37-112	BROWN, DONNIE SUE	35
61-3	BROWN, GARY & CAROLYN	35
S28-68-A	CHADWICK, VERNA JEANETTE	35
S38-2	COLBERT, CAROLYN & DOUGLAS	35
08-058	COLE, THOMAS & JUANITA	35
37-1-A	COOPER, JAMES D.	35
S34-H-7	COPELAND, SANDRA	35
S15-15	CORBIN, JACKIE & JEANNIE	35
29-23	CROY, RONALD & SADIE	12
S35-34	DILLARD, KATHY	12
38B-20	DOTSON, ALICE	35
T12-44	DYER, BETTY	35
67-65-C	EARLY, SANDRA	35
16-25-T16-A	ELLIOTT, BRENDA & LARRY	35
47A-128	ENTREKIN, VIKKI	35
S31-1	FORBES, WAYNE & SHIRLEY	12
S11-14	FOUNTAIN, GENEVA	35
S41A-11	GILLILAND, PATRICIA	35
15-25	GODFREY, JOHN	35
37-67-11	HENRY, EDWARD & TERESA	35
47A-126	HEROD, TILMON & JUDY	35
S37-22	HOWELL, RICHARD & LINDA	35
S08-6	HUBBARD, SHIRLEY & WILLIAM	35
S07-9	HUNTER, MATTIE BELL	35
73-52-A	INGRAM, DAVID & LINDA	12
65-26	IZELL, CHARLES M.	35
79-21	LEGUIN, DANA & KAREN	32
26-61	LOCKLEAR, WILLIAM FRANK	35
64D-31	LOGAN, BILLY DALE	35
T10-4-B	LOVE, MARGIE	35
50B-16	LUALLEN, LARRY & JANICE	35
09-017	MAJORS, MAXINE	32
35-29	MCCANN, JACKIE	35
S24-11-A	MILLER, JERRY & BETTY	35
S34-33	MONEY, TERRY	35
31-2	MORRISON, MARTHA JO	35

43A-14	BRISON, RICHARD	S3	EXCEEDS INCOME LIMITS
51-20	STEPHENSON, CHARLES	S1	INCOMPLETE APPLICATION
S28-26	MARSHALL, PAMELA	S1	INCOMPLETE APPLICATION
S16-97	WATSON, ROBERT	S1	INCOMPLETE APPLICATION
68-62-E	WEDGEWORTH, RUBY	35	INCOMPLETE APPLICATION
47-107	TOLES, DEANNA	S1	INCOMPLETE APPLICATION
S28-57	VITT, PAUL & LAURA	35	INCOMPLETE APPLICATION

Requesting approval for Exemption denials listed above:

Reviewer: Crystal Brady

Motion to accept recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

IV: COVENANTS

a. 2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
2794 PIEDMONT LLC	65-32	232	232	FLPA CONTINUATION
BALL, KATHY TEAL	65-24-A	23.29	21.29	RENEWAL
CIRCLE S FARMS LLC	13-10	77.44	77.44	RENEWAL
GLOVER FAMILY TRUST ETAL	34-7	117	117	NEW
HENDERSON, REBEKAH ETAL	21-39	76.33	76.33	RENEWAL
HENRY, STEVE & JOAN	81-33-L01	60.71	60.71	NEW
HOOD, JAMES	36-11-A	50.5	50.5	RENEWAL
JOHNSON, BRENDA & TUDOR, DAWSON	82-10	70	70	CONTINUATION
JOHNSON, BRENDA & TUDOR, DAWSON	86-7	146.16	144.16	CONTINUATION
JOHNSON, BRENDA & TUDOR, DAWSON	86-7-A	300	300	CONTINUATION
MCDANIEL, JAMES & SONYA	81-28-B	93.32	93.32	RENEWAL
MCDANIEL, JAMES & SONYA	81-32-A	14	14	RENEWAL
MITCHELL, WILLIAM	74-21-A	1.39	1.39	RENEWAL
NOEL, SCOTT & LYNN	46-20-TR6	28.12	26.12	NEW
OWENS FAMILY PARTNERSHIP	81-10-B	11.64	11.64	NEW
ROBERSON, JACK	84-7	161.3	161.3	RENEWAL
VEATCH, LARRY & DIANE	79-19	26.43	24.43	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

Doug Wilson and Nancy Edgeman discussed topics from their meeting with Commissioner Elsberry on Tuesday, April 6, 2021. Topics were office functions, vehicles, and preparing for Digest.

John Bailey gave an analysis of homeowners over seventy years of age in Chattooga County for the BOA to review.