

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 16, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
Pat Bell - Present
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 9, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA approved, received, & signed

c. Emails:

1. Weekly Work Summary

2. Wade Hoyt

BOA acknowledged and discussed a letter pertaining to the First National Bank appeal to Superior Court. Mr. Bailey requested more information for the appeal.

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2021 Real & Personal Certified to Board of Equalization – 65

Withdrawn - 5

Cases Settled – 65

Hearings Scheduled – 0

Pending cases –0

We have one property pending Superior Court.

IV. Time Line: Nancy Edgeman, Chief Appraiser to discuss updates with the Board.

The Office is working on 2022 assessments.

NEW BUSINESS:

V. APPEALS:

2022 Mobile Home appeals taken: 11

Total appeals reviewed Board: 4

Total certified to Board of Equalization: 0
Pending appeals: 7
Closed: 4

2022 Real & Personal Appeals taken: 0
Total appeals reviewed by Board: 0
Pending appeals: 0
Closed: 0

Weekly updates and daily status kept for the 2022 appeal log by Crystal Brady.
BOA acknowledged

VI: MOBILE HOME APPEALS

a. Property Owner: THOMPSON FRANKLIN
Map & Parcel: 55A-5
Mobile Home Key: 2406
Tax Year: 2022

Owner's Contention: The mobile home was destroyed in 2017.
Owner's Asserted Value: \$0

Determination:

1. This mobile home is a 1984 unknown make 14x66 located at 282 Elsie Street. The mobile home has a FMV of \$4,260 for 2022.
2. A field visit was made on 2/15/22. It was determined that the mobile home has been removed from the property.

Recommendation: It is recommended that the mobile home is deleted from the pre-bill digest for 2022.

Reviewer: Tyler Chastain & Nick Henson

Motion to accept recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Property Owner: EDGEWORTH, PAUL L

Map & Parcel: S08-31

Mobile Home Key: 733

Tax Year: 2022

Owner's Contention: The mobile home was torn down only frame and axle left.
Owner's Asserted Value: \$0

Determination:

1. This mobile home is a 1971 Guerdon 12x65 located at 64 Susie Lane. The mobile home has a FMV of \$2,868 for 2022.
2. A field visit was made on 2/15/22. It was determined that the mobile home has been removed from the property.

Recommendation: It is recommended that the mobile home is deleted from the pre-bill digest for 2022.

Reviewer: Tyler Chastain & Nick Henson
Motion to accept recommendation:
Motion: Betty Brady
Second: Jack Brewer
Vote: All that were present voted in favor

c. Property Owner: TRAPP JESSICA D
Map & Parcel: L03-5
Mobile Home Key: 2377
Tax Year: 2022

Owner's Contention: Mobile home has been removed from property.
Owner's Asserted Value: \$0

Determination:

1. This mobile home is a 1980 RIVER OAKS HOMES 14x72 located at 1905 NEAL GAP ROAD. The mobile home has a FMV of \$9,936 for 2022.
2. A field visit was made on 2/15/22. It was determined that the mobile home has been removed from the property.

Recommendation: It is recommended that the mobile home is deleted from the pre-bill digest for 2022.

Reviewer: Tyler Chastain & Nick Henson
Motion to accept recommendation:
Motion: Jack Brewer
Second: John Bailey
Vote: All that were present voted in favor

d. Property Owner: Adams, George W. JR
Map & Parcel: 42-40
Mobile Home Key: M2441
Tax Year: 2022

Owner's Contention: Mobile home was sold in 2021 and moved to Alabama.
Owner's Asserted Value: \$0

Determination:

1. This mobile home was a 1994 Palm Harbor 27 x 50 located at 1606 Starling Mill Road.
2. A field visit was made on 1/18/22. It was determined that the mobile home has been removed from the property (see photo in file).

Recommendation: I recommend deleting the mobile home from the pre-bill digest for 2022.

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

e. Property Owner: Ragan David & Mary
Map & Parcel: 30-67A
Mobile Home Key: M1980
Tax Year: 2022

Owner's Contention: Mobile home has been torn down to the frame.
Owner's asserted Value: \$0

Determination:

1. This mobile home was a 1971 Guerdon / Magnolia 10 x 46 located on Back Valley Road.
2. A field visit was made on 1/25/22. It was determined that the mobile home had been torn down to the frame (see photo in file).

Recommendation: I recommend deleting the mobile home from the pre-bill digest for 2022.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

VII: COVENANTS

a. 2022 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
JELLESMA, DAVID	29-12-D	3.07	3.07	CONTINUATION
JONES, JAMES ALEC	48-1-F	32.68	30.68	CONTINUATION
JONES, JAMES ALEC	48B-9	71.68	71.68	NEW
PROELS, CHERI & ALEXANDER	30-1	74	72	CONTINUATION
SMITH, DARRIN & APRIL	84-30-J	17.96	15.96	RENEWAL
VANGUARD ESTATES LLC	83-22-L06	10.15	10.15	NEW
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

VIII: MISC ITEMS

a. SALES RATIO FOR 2022

1/31/2022 BEFORE NEIGHBORHOOD FACTORS WERE SET TO 1.00

All (Residential, Agriculture, Commercial, and Industrial)

Sales ratio .2919 COD .2717 PRD 1.0490

Residential

Sales ratio .2650 COD .2946 PRD 1.1430

Agriculture

Sales Ratio .3465 COD .1825 PRD .9463

Commercial

Sales Ratio .3786 COD .1446 PRD 1.0088

Industrial

No Sales

02/3/2022 AFTER NEIGHBORHOOD FACTORS WERE SET TO 1.00

All (Residential, Agriculture, Commercial, and Industrial)

Sales ratio .3186 COD .2266 PRD 1.0418

Residential

Sales ratio .3089 COD .2382 PRD 1.1083

Agriculture

Sales Ratio .3465 COD .1763 PRD .9464

Commercial

Sales Ratio .3786 COD .1446 PRD 1.0088

Industrial

No Sales

Recommendation: Requesting acknowledgement per item #5 of the consent order.

Reviewer: Nancy Edgeman

BOA acknowledged and discussed.

Mr. Wilson entertained a motion at 9:40am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Jack Brewer, All that were present voted in favor. A motion was made to exit executive session at 11am by Jack Brewer, Seconded by John Bailey, All that were present voted in favor.

Nancy Edgeman suggested reviewing the mobile home policy and make changes as needed.

BOA discussed a penalty breach on map & parcel 36-6.

Nancy Edgeman stated that she will update BOA on each item of the consent order at the next meeting.

Meeting Adjourned at 11:30am

Doug L. Wilson, Chairman



Betty Brady

Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
February 16, 2022