

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 9, 2022

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 2, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged receiving

c. Emails:

1. Weekly Work Summary

BOA acknowledged and discussed

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Withdrawn - 5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: 6

Total appeals reviewed Board: 0

Total certified to Board of Equalization: 0

Pending appeals: 0

Closed: 0

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: Lewis, Cristy
Map & Parcel: S25-73
Mobile Home Key: 3047
Tax Year: 2022

Owner's Contention: The Assessor's office has mobile home on wrong property. The correct address is 379 Scoggins St.

Owner's Asserted Value: \$51,900

Determination:

1. The mobile home in question is a 2019 Southern Energy Homes, Signature Series Woodland 24x66 located at 379 Scoggins St. The mobile home has a \$51,900 FMV for 2022.
2. A field visit was made on 2/2/22. It was determined that:
 - a. The mobile home is located at 379 Scoggins St instead of 1430 Highway 114.
 - b. Accurate dimensions of the mobile home are 16x76.
 - c. A 10x10 open porch has been added on to the mobile home. The open porch has a value of \$980.
 - d. The mobile home is currently valued by override. Removing the override would allow the system to value the property according to NADA schedules. This would give the mobile home a FMV of \$50,311.

Recommendation: It is recommended that the dimensions be corrected and the home be placed on NADA schedules rather than an override value. These corrections and adjustments would lower the total FMV to \$51,291.

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

b. Property Owner: Linn, Ellis Paul

Map & Parcel: 61-30

Mobile Home Key: 2966

Tax Year: 2022

Owner's Contention: The previous year's value is \$3,879. Mobile homes do not appreciate in value, they depreciate.

Owner's Asserted Value: \$3879

Determination:

1. The mobile home in question is a 1991 Sunshine Homes Brookwood 14x70 located at 418 Foster Manning Rd. The mobile home has a \$13,037 FMV for 2022.
2. A field visit was made on 2/2/22. It was determined that:
 - a. The increase in value for 2022 is from moving the mobile home to the NADA schedule.
 - b. The mobile home is in fair condition due to interior water damage from a roof leak. Changing the condition to fair would decrease the FMV to \$11,450.

Recommendation: It is recommended that the condition be corrected and that the home remain on the NADA schedule. These corrections and adjustments would lower the total FMV to \$11,450.

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

c. Property Owner: PIERCE CHRISTINA c/o DAVID G ANDREWS

Map & Parcel: S16-50

Mobile Home Key: M2056

Tax Year: 2022

Owner's Contention: The mobile home was burned down and removed in 2021

Owner's Asserted Value: \$0

Determination:

- I. This mobile home is a 1978 Western Mansion Homes Durango 12x56 located at 75 Given St . The mobile home has a FMV of \$500 for 2022.
- II. A field visit was made on 2/7/22. 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: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

d. Property Owner: PIERCE CHRISTINA S c/o DAVID G. ANDREWS

Map & Parcel: S16-48

Mobile Home Key: M469

Tax Year: 2022

Owner's Contention: The mobile home was burned down and removed from the property in 2021.

Owner's Asserted Value: \$0

Determination:

2. This mobile home is a 1967 Vintage, Briarwood Deluxe 12x53 located at 75 Given St. The mobile home has a FMV of \$500 for 2021.
2. A field visit was made on 3/17/21. 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: John Bailey

Vote: All that were present voted in favor

VII: COVENANTS

a. 2022 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BEHOLD ENTERPRISES LLC	85-26	142.32	142.32	NEW
DOCKERY, STEVE & DONNA	24-54-T18	39.01	37.01	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

VIII: PROPERTY RETURNS

a. Property Owner: Skelton, C. H. Jr & Cynthia

Map & Parcel: P05-3

Tax Year: 2022

Owner's Returned Value: \$7,783

Determination:

1. This property is located at 12072 Highway 27. In AY 2021 the FMV was \$32,332. It was last reviewed in 2017.
2. A field visit was made on 2/2/22. It was determined that:
 - a. The residential improvement and all accessories have been removed from the property.
 - b. Removing all improvements from the account sets the FMV at \$7,783.

Recommendation: It is recommended that the above corrections be made and that the returned value of \$7,783 be accepted for AY 2022.

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

b. Property Owner: Skelton, C. H. & Cynthia L.

Map & Parcel: T08-9-A

Tax Year: 2022

Owner's Returned Value: \$6,300

Determination:

1. This property is located on Sunrise Circle in Trion. In AY 2021 the FMV was \$6,588. It was last reviewed in 2019.
2. A field visit was made on 2/2/22. It was determined that:
 - a. The accessory improvement has been removed from the property.
 - b. Removing the improvement from the account sets the FMV at \$6,300.

Recommendation: It is recommended that the above correction be made and that the returned value of \$6,300 be accepted for AY 2022.

Reviewer: Tyler Chastain

Motion to accept recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

Doug Wilson entertained a motion to appoint Crystal Brady as Secretary to the Board of Assessors, Motion was made by Betty Brady, Seconded by John Bailey, All that were present voted in favor.

BOA discussed and agreed to interview applicants for Field Appraiser positions on February 16, 2022. Interviews will begin at 9:30am with 30 minute intervals.

BOA suggested making a list of questions and having the field appraisers call the local builders for the prices on basements, attics, etc.

Meeting Adjourned at 10:35am

Doug L. Wilson, Chairman	<u> <i>DW</i> </u>
Betty Brady	<u> <i>BB</i> </u>
Jack Brewer	<u> <i>JB</i> </u>
John Bailey, Vice Chairman	<u> <i>JB</i> </u>
Pat Bell	<u> <i>PB</i> </u>

<p>Chattooga County Board of Assessors Meeting February 9, 2022</p>
