

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 23, 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 March 9, 2022 and No Meeting for March 16, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs/Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged

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Withdrawn - 5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: 26
Total appeals reviewed Board: 21
Total certified to Board of Equalization: 2
Pending appeals: 5
Closed: 13

2021 Real & Personal Appeals taken: 90
Total appeals reviewed by Board: 90
Pending appeals: 0
Closed: 90

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

BOA acknowledged

VI: MOBILE HOME APPEALS

a. Property Owner: Humphrey, Benny & Patricia c/o Robertson, Jackie
Map & Parcel: 55-52-L26
Mobile Home Key: 1202
Tax Year: 2022

Contention: Jackie Robertson visited the office on March 11, 2022. She stated that the mobile home had been torn down for 4 years.

Determination:

1. This mobile home is a 1985 14 x 55 Challenger Challenger located at 1425 Airport Road. It has a FMV of \$3,676 for 2022.
2. Nick Henson and Meghan Howard visited the mobile home on 3/14/22 and determined that it had been removed from the property.
3. They did observe two tiny homes/structures that need to be added to the record.

Recommendation: Based on the information presented, I recommend removing this mobile home from the prebill mobile home digest, deleting the bill for 2022, and adding the new structures to our records for tax year 2022.

Reviewer: Crystal Brady & Meghan Howard

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Property Owner: Tilson, Lisa Carol

Map & Parcel: 68-48

Mobile Home Key: 3069

Tax Year: 2022

Contention: Lisa Tilson visited the office on March 11, 2022. She stated that the mobile home is not a mobile home, has never been used as one, it has no plumbing in it, it is not hooked up to electricity, it is just a shell container used for storage.

Determination:

1. This mobile home is a 14 x 46 unknown model of an undetermined year located at 2136 Unity Church Road.
2. Tyler Chastain and trainees visited this property on March 15, 2022. Although the mobile home is just an empty container being used for storage, it is still a mobile home.

Recommendation: Based on the information presented, it is recommended that no changes be made for AY 2022.

Reviewer: Crystal Brady & Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

c. Property Owner: Smith Jennie L

Map & Parcel: 41-87

Mobile Home Key: 2232

Tax Year: 2022

Owner's Contention: The mobile home has no bathroom, windows, door, water, or power, and it needs a roof.

Owner's Asserted Value: \$100

Determination:

1. The mobile home in question is a 1974 Redman New Moon 12x60 located at 138 Brady Dr. The mobile home has a \$4,971 FMV for 2022.
2. A field visit was made on 3/22/22. It was determined that:
 - a. The home is currently valued via NADA schedules in average condition.
 - b. The mobile home is in extremely poor condition. There are multiple broken windows, the door had gaps in the sill, and the roof has tarpaulin covering damage.
 - c. The home is not currently connected to power or water per tenants.
 - d. There were tenants in the home when it was visited.
 - e. Add-ons should be corrected for size and observed condition. This would increase the FMV to \$615, an increase of \$241.

Recommendation: It is recommended that the mobile home be corrected to poor condition in the NADA schedule. This would decrease the FMV to \$3,218, a difference of \$1,753. With the recommended changes to the add-ons, the total FMV would decrease to \$3,833 for AY 2022, a difference of \$1,138.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

VII: COVENANTS

a. 2022 Covenants

NAME	MAP&PARCEL	ACRES	CUVA ACRES	TYPE
BLACK, GEORGE (GARY & NEAL)	63-24	57	57	RENEWAL
BLACK, GEORGE (GARY & NEAL)	63-69-F	11.16	11.16	RENEWAL
BRYAN, WILLIAM & MARY	89-1-A	24.49	24.49	NEW
BURT, WILLIAM & DIAN	08-008	53.27	51.27	CONTINUATION
CONKLE, GEORGE & CODY RAE	14-8-B	46	46	NEW
CUMMINGS, RUTH	61-24	78.6	78.6	NEW
DAY, JOEY & ANITA	63-6-A	16.39	14.39	NEW
DURHAM, JO BAKER	29-12	200.62	198.62	NEW
FRIEDMAN, STEVEN & JUDITH	14-11-B	68.78	68.78	NEW
HEMPHILL, DAVID	25-13-D	70.37	70.37	NEW
HEMPHILL, DAVID	36-1	61.75	59.75	NEW
JONES, JENNIFER & RENAE	36-83	45	43	RENEWAL
KING, JASON & JOLYN	73-43-A	18.76	16.76	CONTINUATION
4 LIONS LLC	39-11	15.44	13.44	NEW
MCDANIEL, JAMES & SONYA	81-31	49.71	49.71	NEW
MCDANIEL, JAMES & SONYA	81-33-L01-A	31	31	CONTINUATION
NICHOLS, JOHN	43-2	14.03	12.03	RENEWAL
RACKLEY, BETTY	21-4	22.5	20.5	RENEWAL
RHINEHART, MICHAEL	15-29	16.3	16.3	RENEWAL

Motion to approve covenants:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VIII: PROPERTY RETURNS

a. Property Owner: Caldwell, Ray & Mary

Map & Parcel: S08-25

Tax Year: 2022

Owner's Returned Value: \$1,843

Determination:

1. This property is located at 1022 Martin Street in Summerville. In AY 2021, the FMV was \$33,106. It was last reviewed in 2018.
2. A field visit was made on 3/9/22. It was determined that:
 - a. The residential improvement has been removed from the property.
 - b. The accessory improvements have been removed from the property.
 - c. The land is currently valued at \$1,843.

Recommendation: It is recommended that the return be accepted and the parcel's value be set at \$1,843.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

IX: MISC ITEMS

Items for Discussion:

1. Job Duties

Mr. Wilson presented job descriptions for the Board to review and discuss at a later date.

2. Consent Order

Nancy Edgeman discussed quarterly reporting.

3. Department of Audits

Nancy Edgeman discussed sales ratio.

4. Commercial/Industrial Field Guide approval

BOA discussed and approved.

X: INVOICES

1. Parker Fibernet LLC – Inv #1031868/ Due date 04/04/2022 / Amount \$512.50

BOA approved to pay.

BOA discussed the article about the consent order that was in the Summerville News.

Meeting Adjourned at 10:05am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



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