

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
March 9, 2022

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for February 23, 2022 and No Meeting for March 2, 2022

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Pay Stubs/Time Sheets**

**BOA reviewed, approved, & signed**

**c. 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Withdrawn - 5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: 21**  
**Total appeals reviewed Board: 9**  
**Total certified to Board of Equalization: 0**  
**Pending appeals: 12**  
**Closed: 9**

**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: Harris Jerry B & Dorothy M c/o Bennani Tina**  
**Map & Parcel: 62-2**  
**Mobile Home Key: 1039**  
**Tax Year: 2022**

**Owner's Contention:** Because it's over 30 years old.

**Owner's asserted Value:** \$6,000

**Determination:**

1. The mobile home in question is a 1985 Crimson Industries Crimson located at 827 Rocking R Ranch Rd. The mobile home has a \$16,939 FMV for 2022.
2. A field visit was made on 3/7/22. It was determined that:
  - a. The mobile home is currently being valued by the NADA schedule for a home in average condition at \$10,039. It also has add-ons valued at \$6,900.
  - b. The condition of the home should be adjusted to fair. This would decrease the value of the home to \$8,232.
  - c. The add-on one story addition is should be adjusted to reflect its condition. This would reduce the value of this add-on to \$2,880 for a total add-on value of \$6,180, a decrease of \$720.

**Recommendation:** It is recommended that the above corrections be made for AY 2022. This would decrease the total FMV to \$14,412, a total decrease of \$2,527

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**b. Property Owner: Stratton, Virginia**

**Map & Parcel: 59-45**

**Mobile Home Key: 2849**

**Tax Year: 2022**

**Owner's Contention:** This mobile home was torn down and removed in November 2021.

**Owner's asserted Value:** \$0

**Determination:**

1. The mobile home in question is a 1972 Guerdon Armor Plantation 12x48 located at 345 Wayside Church Rd. The mobile home has a \$500 FMV for 2022.
2. A field visit was made on 2/25/22. It was determined that:
  - a. The mobile home has been removed from the property.

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

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**c. Property Owner: Whitfield, Jason & Veatch, Ashley Suzanne**

**Map & Parcel: 79-19-D**

**Mobile Home Key: 2867**

**Tax Year: 2022**

**Owner's Contention:** The mobile Home was sold prior to January 1 and removed from the property.

**Owner's Asserted Value:** \$0

**Determination:**

1. The mobile home in question is a 1986 Fleetwood Westfield 14x50 located at 5051 Farmersville Rd. The mobile home has a \$7,791 FMV for 2022.
2. A field visit was made on 2/25/22. It was determined that:
  - a. The mobile home is no longer on this parcel. It has been moved to 79-16-A.

**Recommendation:** It is recommended that the mobile home be removed from this account and be added to 79-16-A for AY 2022

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**d. Property Owner: The TAT2000 Trust**

**Map & Parcel: S34-35**

**Mobile Home Key: 880**

**Tax Year: 2022**

**Owner's Contention:** See attached letter.

**Owner's Asserted Value:** \$0

**Determination:**

1. The mobile home in question is a 1986 Fleetwood Edgewood 14x56 located at 108 Sidney St. The mobile home has a \$8,125 FMV for 2022.
2. A field visit was made on 3/7/22.
  - a. It was determined the mobile home is no longer on this parcel.

**Recommendation:** It is recommended that the mobile home be removed from this account for AY 2022

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**e. Property Owner:** Scoggins, Eric K

**Map & Parcel:** 77-7

**Mobile Home Key:** 1336

**Tax Year:** 2022

**Owner's Contention:** In 2002 I gave 4500 for a very nice trailer. Now 20 years later it is bad inside and isn't worth nowhere near what I gave for it. It ain't half the trailer it was.

**Owner's asserted Value:** \$2,500

**Determination:**

1. The mobile home in question is a 1994 Fleetwood Weston located at 4218 Narrows Rd. The mobile home has a \$7,779 FMV for 2022.
2. A field visit was made on 3/7/22. It was determined that:
  - a. The mobile home is currently being valued by an override value of \$5,897. It also has an add-on open porch valued at \$1,882.
  - b. The override value should be removed for AY 2023 and the home should be placed on the NADA schedule. This would increase the FMV of the mobile home to \$7,776.
  - c. The add-on open porch does not have an effective year to set the physical depreciation. An effective year should be entered so that the porch can be valued according to its observed condition. Entering the correct effective year would decrease the value to \$1,651.

**Recommendation:** It is recommended that the correction noted in item 2c be made for AY 2022. This would decrease the total FMV to \$7,548. It is also recommended that the home be placed on NADA schedules for AY 2023 in accordance with Section 2.14 of the DOR Consent Order.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Pat Bell

**Second:** John Bailey

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

**f. Property Owner:** Floyd, Hope M

**Map & Parcel:** 67-55

**Mobile Home Key:** 818

**Tax Year:** 2022

**Owner's Contention:** The mobile home is 40 years old and it has a 100%+ tax increase.

**Owner's asserted Value:** \$2,822

**Determination:**

1. The mobile home in question is a 1983 Fleetwood Westfield 14x70 located at 141 Rogers Dr. The mobile home has a \$13,905 FMV for 2022.
2. A field visit was made on 2/25/22. It was determined that:

- a. The mobile home is currently valued by the NADA schedule in average condition for a value of \$8,515 with add-ons valued at \$5,390.
- b. The mobile home was reviewed on 4/22/21 during a regular review of the parcel. During that review it was discovered that none of the add-ons were recorded. The mobile home was also being valued via an override value of \$2,822. This override value was removed and the mobile home was placed on the NADA schedule.

**Recommendation:** It is recommended that the mobile home remains on the NADA schedule but is changed to fair condition. This would value the home at \$6,982. This change would decrease the FMV to \$12,372 for AY 2022.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** Pat Bell

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

**g. Property Owner:** White, Farrell Stephen

**Map & Parcel:** 44-17

**Mobile Home Key:** 1292

**Tax Year:** 2022

**Owner's Contention:** Falling in ceiling.

**Owner's asserted Value:** \$5,000

**Determination:**

1. The mobile home in question is a 1989 Brilliant Homes LTD Four Seasons 14x72 located at 11523 Hwy 100. The mobile home has a \$8,888 FMV for 2022.
2. A field visit was made on 2/25/22. It was determined that:
  - a. The mobile home is currently valued on NADA schedules in poor condition at \$8,420 with an add-on value of \$468.
  - b. The mobile home appears in poor condition but there were no visible signs of roof damage.
  - c. The add-on open porch and landing are both rotting and of no value. The roof of the porch has fallen in and the floor is broken through.

**Recommendation:** It is recommended that the mobile home be left on the NADA schedule in poor condition and the add-ons be removed for AY 2022. This would decrease the FMV to \$8,420.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**h. Property Owner:** Mimbs, Paul and Janet

**Map & Parcel:** 41-106

**Mobile Home Key:** 1689

**Tax Year:** 2022

**Owner's Contention:** Paul Mimbs passed away. Do not know the location of Janet Mimbs. Trailer was removed by previous owners (Paul and Janet Mimbs). Trailer was in no way livable nor do I know where it went.

**Owner's asserted Value:** \$0

**Determination:**

1. The mobile home in question is a 1973 Commodore Casa Loma 12x56 located at 558 Starling Mill Rd. The mobile home has a \$500 FMV for 2022.
2. A field visit was made on 2/25/22. It was determined that:
  - a. The mobile home is no longer on the property.

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

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**i. Property Owner: Blalock, Dorothy Ann & Jimmy Richard**

**Map & Parcel:** 40-73

**Mobile Home Key:** 190

**Tax Year:** 2022

**Owner's Contention:** Mobile Home is not in livable condition.

**Owner's asserted Value:** \$0

**Determination:**

1. The mobile home in question is a 1992 24x48 Fleetwood Spring Hill located at 215 Meadowbrook Lane. The mobile home has a \$13,901 FMV for 2022.
2. A field visit was made on 2/25/22. It was determined that:
  - a. The mobile home is currently on NADA schedules in Fair condition. This appears to be accurate and should be maintained.
  - b. A 6x13 open porch was discovered as an add-on to the mobile home.

**Recommendation:** It is recommended that no changes be made for AY 2022. The open porch should be included in the value for AY 2023.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**j. Property Owner: Crawford Emma c/o McCrickard Robert**

**Map & Parcel:** 38A-50

**Mobile Home Key:** 571

**Tax Year:** 2022

**Owner's Contention:** No power or water to home. Floors rotten. Walls rotten. Tub broken. Roof leaks.

**Owner's asserted Value:** \$1,500

**Determination:**

1. The mobile home in question is a 1988 Brilliant Homes LTD Four Seasons 14x66 located at 2048 Mahan Rd. The mobile home has a \$11,399 FMV for 2022.

2. A field visit was made on 2/15/22. It was determined that:

- a. The mobile home is currently being valued by an override value of \$9,702 with add-ons valued at \$1,697.
- b. If placed on the NADA schedule the home would be valued at \$7,645, a decrease of \$2,057.
- c. The add-ons should be adjusted to reflect their observed condition. This would increase their value to \$2,209, a difference of \$512.

**Recommendation:** It is recommended that the home be placed on NADA schedules in accordance with Section 2.14 of the DOR Consent Order. It is also recommended that the addo-ons be adjusted appropriately. If these adjustments are made the total FMV would decrease to \$9,854, a total difference of \$1,545.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**k. Property Owner: Massey Leroy**

**Map & Parcel:** 7-7

**Mobile Home Key:** 3000

**Tax Year:** 2022

**Owner's Contention:** Value should be zero. Mobile Home is open to the weather.

**Owner's asserted Value:** \$0

**Determination:**

1. The mobile home in question is a 12x40 Unknown Unknown located at 606 Massey Rd. The mobile home has a \$502 FMV for 2022.
2. A field visit was made on 2/15/22. It was determined that:
  - a. The mobile home is currently being valued according to WinGAP schedules at a scrap value.
  - b. According to Board of Assessor Mobile Home Guidelines<sup>1</sup> the mobile home in question should be set at no taxable value and forwarded to code enforcement.

**Recommendation:** It is recommended that the home be set to zero and forwarded to code enforcement.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**l. Property Owner: Stanley, Marsha c/o Teresa Padgett**

**Map & Parcel:** 64-12-E

**Mobile Home Key:** 2298

**Tax Year:** 2022

**Contention:** Teresa Padgett visited the office on March 3 to inform us that the mobile home in question was sold to Gary Ellis last year and moved to Calhoun as far as she knew.

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<sup>1</sup> Pending approval at Board of Assessor meeting on March 9, 2022.

**Determination:**

1. This mobile home is a 2003 14x46 Clayton Homes Spirit formerly located at 519 Williams Cemetery Road with a total fair market value of \$12,206.
2. Bryn Hutchins visited the mobile home on 11/29/21 and noted that the mobile home had been moved but did not delete it from the records.

**Recommendation:** Based on the information presented, I recommend removing this mobile home from the prebill mobile home digest and deleting the bill for 2022.

**Reviewer:** Crystal Brady

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**VII: COVENANTS**

**a. 2022 Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BRIDGES, BARRY & HAYES, BETSY	74-41	33.27	31.27	CONTINUATION
COOPER, TIMOTHY & CLANCEY	37-36-B	24.62	22.62	RENEWAL
KEEN, JEFF	25-73-B	15.14	15.14	RENEWAL
MOORE, ROBERT GLEN JR.	83A-19	11.3	11.3	NEW
RACON CREEK HUNT CLUB	38-5-A	60	60	RENEWAL
RACON CREEK HUNT CLUB	38-142	26.73	26.73	RENEWAL
WALRAVEN, HANSELL JR.	01-012	164	162	RENEWAL
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer:</b> Crystal Brady				

**Motion to approve covenants:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**VIII: EXEMPTION**

**a. Property Owner:** Grimes, Tommy

**Map & Parcel:** S28-43

**Tax Year:** 2022

**Contention:** Mr. Grimes visited the office on March 4, 2022 to file for the Veterans Exemption.

**Determination:** Mr. Grimes presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

**Recommendation:** Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) for tax year 2022.

**Reviewer:** Crystal Brady

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady



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

**IX: MISC ITEMS**

1. Mobile home guidelines approval

**BOA discussed and approved**

2. Discussion of bank property

**BOA discussed comparable properties to First National Bank.**

3. Training manual approval

**BOA discussed and approved**

4. Commercial field guide approval

**BOA discussed and approved**

5. Residential field guide approval

**BOA discussed and approved**

**X: INVOICES**

**a. Schneider (qPublic) – Inv-10550 Due date 3/1/2022 Amount \$1,908.50 (quarterly)**

**BOA approved to pay.**

**Mr. Wilson entertained a motion at 9:35am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by Betty Brady, Seconded by John Bailey, All that were present voted in favor. A motion was made to exit executive session at 10:23am by Jack Brewer, Seconded by John Bailey, All that were present voted in favor.**

**Mr. Bailey left the meeting at 10:27am.**

**Meeting Adjourned at 10:45am.**

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County  
Board of Assessors Meeting  
March 9, 2022