

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 13, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – **Absent**
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 April 6, 2022
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summaries

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Withdrawn - 5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 to discuss updates with the Board.

The Office is working on 2022 assessments.

NEW BUSINESS:

V. APPEALS:

2022 Mobile Home appeals taken: 34
Total appeals reviewed Board: 30
Pending appeals: 4
Closed: 30
Total certified to Board of Equalization: 4

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 2021 appeal log by Crystal Brady.
BOA acknowledged

VI: MOBILE HOME APPEALS

a. Property Owner: Smith, Rebecca
Map & Parcel: 17-24-B
Mobile Home Key: 1251
Tax Year: 2022

Owner's Contention: Severe damage to interior. Doubled in value from 2019.
Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1993 27x66 Fleetwood Hickory Hill located at 1125 Yarbrough Road. The mobile home has a \$19,384 FMV for 2022.
2. It was determined that:
 - a. The person who filed the appeal is the daughter of Rebecca Smith. She failed to bring in written authorization from the property owner, therefore has no appealable rights.

Recommendation: It is recommended that the mobile home appeal be dismissed due to appellant having no appealable rights.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

VII: COVENANTS

a. Covenants that were not continued

MAP & PARCEL	OLD OWNER/NEW OWNER	ACREAGE	CUVA YR
59-50	JACKIE COLEY/TIFFANY CARPENTER	37	2019
26-1-A	RANDY PAULEY/JAMES & LEYVA GANT, JR.	6.5	2015
15-97-A	GREG PLUNKETT/RAYMOND POUNDS	15	2015
21-60-B	EUNICE STEPHENS/JASON WILLIAMS	68.05	2019
35-15	BERT JESSMON/B.J & BUCKY WEAVER	92.28	2015
42-36	CHANEY WALDON/GABRIELLE FARM LLC	22.32	2019
Requesting approval to send 30 day breach letters for covenants listed above:			
Reviewer: Crystal Brady			

Motion to approve sending breach letters:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VIII: PERSONAL PROPERTY

a. Map & Parcel: T12-61 Personal Property Acct #469

Owner Name: Mount Vernon Mills Inc

Tax Year: 2022

Return of Personal Property Value: 68,297,624

Research: Requesting the Board of Assessor's acknowledgement

1. Civil Action File- Settlement agreement – Superior Court Ruling 2009

• Brief summary available for the Board's review

2. Additional Research:

• 2003 appeal documentation

• Previous years Board Minutes

• 2011 Appeal – Resolution of BOE reverts back to 2009 Final Order of Superior Court.

Recommendation: Requesting the Board of Assessor's review and instructions for the 2022 personal property return and Freeport application for Mount Vernon Mills Inc.

Reviewer: Wanda Brown

Motion to accept personal property return for Mount Vernon Mills:

Motion: Betty Brady

Second: Pat Bell

Vote: All that were present voted in favor

IX: MISC ITEMS

Items for Discussion:

1. Consent order

Nancy Edgeman discussed the status of the consent order.

X: INVOICES

1. Data Cloud Solutions – Inv #10-1550-52-301/ Amount \$7,800

BOA approved to pay.

2. New Egg – Inv #10-1550-53-1100/ Amount \$1,034.64

BOA approved to pay.

Wanda Brown joined the meeting to discuss Mount Vernon's personal property account.

Mr. Wilson entertained a motion at 9:55am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor. A motion was made to exit executive session at 10:15am by Betty Brady, Seconded by Pat Bell, All that were present voted in favor.

Nancy Edgeman discussed the valuation for Mount Vernon Mills and will present further information at the next meeting.

BOA discussed vehicles for the new field appraisers.

Meeting Adjourned at 10:20am.

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Pat Bell

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Board of Assessors Meeting
April 13, 2022