

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
April 27, 2022

**Attending:**

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Doug L. Wilson, Chairman - Present  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
Pat Bell - **Absent**  
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 April 13, 2022 & No Meeting for April 20, 2022  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets/Pay Stubs**

**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Withdrawn - 5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: 31

Pending appeals: 3

Closed: 31

**Total certified to Board of Equalization: 5**

**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: Herrera, Pamela**

**Map & Parcel: 52-31-C**

**Mobile Home Key: 2844**

**Tax Year: 2022**

**Owner's Contention:** For 2021 the assessed value was \$24,023 and the appraised value was \$60,057.

**Owner's Asserted Value:** \$65,000

**Determination:**

1. The mobile home in question is a 2018 Sunshine Homes Sunshine 30x80 located at 11 M&M Trail. The mobile home has a \$99,873 FMV for 2022.
2. It was determined:
  - a. The mobile home was placed on NADA schedules in excellent condition for AY2022 with a value of \$96,648. It had previously been on WinGAP schedules.
  - b. The mobile home has add-ons valued at \$3,225.

**Recommendation:** It is recommended that no changes be made for AY 2022. The home should remain on NADA schedules in accordance with DOR Rules and Regulations Rule 560-11-9.7(3)(a).

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**b. Property Owner: Dowdy, Freddy R.**

**Map & Parcel: 49-81**

**Mobile Home Key: 3065**

**Tax Year: 2022**

**Contention:** Ceiling is dropping; floor is rotten in places, used for storage only, no power or water to trailer.

**Determination:**

1. This mobile home is a 15 x 76 Unknown Unknown located at 66 Vovie Dr. The mobile home has a FMV of \$4,136 for 2022.
2. A field visit was made on 3/31/22. It was determined that the owner was mistaken about which mobile home was on the record. There is another mobile home on the parcel not on record that is in the described condition.
3. Owner was informed and no longer wanted to appeal.

**Recommendation:** It is recommended that the mobile home value remain the same for AY 2022.

**Reviewer:** Tyler Chastain & Nick Henson

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**c. Property Owner: Rogers, David Dwayne**

**Map & Parcel: 21-60**

**Mobile Home Key: 3080**

**Tax Year: 2022**

**Owner's Contention:** No power (ever). No plumbing (ever). Tree on top of it. It's falling in. Used for junk storage.

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

**Determination:**

1. The mobile home in question is an Unknown Unknown 12x56 located on Back Valley Road. The mobile home has a \$498 FMV for 2022.

2. A field visit was made on 4/25/22. It was determined that:

a. The mobile home was discovered during a residential review of parcel 21-60 on 2/12/21.

The mobile home was added to the pre-bill digest in the land owners name on 5/20/21.

b. The mobile home was valued by WinGAP schedules for mobile homes that are not found on the NADA schedules per DOR Rule 560-11-9.07(3)&(a), (b), and (c).

c. The mobile home is in extremely poor condition. A falling tree has damaged the siding and roof on one end of the home. The wall on the other end of the mobile home is falling off and is open to the elements.

**Recommendation:** It is recommended that the mobile home be set to zero and forwarded to code enforcement in accordance with BOA policy.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

**VII: PROPERTY RETURNS**

**a. Owner: Maplewood Apartments**

**Map/ Parcel: 49A-31**

**Tax Year: 2022**

**Owners Returned Value:** \$551,927

Return was received on March 7, 2022.

Maplewood Apartments appealed in 2021 and the final value set by the Board of Equalization was \$706,720 based on an appraisal from Stewart Management Company.

The values entered on the return do not reflect our correct values for previous or current year (see form in file). Return shows previous year value as \$551,927 and current year as \$551,927. The correct value is \$706,720.



The appeal from 2021 has a 299C lock for 2021, 2022, & 2023 for \$706,720.

**Recommendation:** I recommend no change and leaving the value at \$706,720 for 2022.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**b. Owner: Maplewood Apartments**

**Map/ Parcel: 49A-40**

**Tax Year: 2022**

**Owners Returned Value:** \$706,720

Return was received on February 18, 2022.

Maplewood Apartments appealed in 2021 and the final value set by the Board of Equalization was \$931,924 based on an appraisal from Stewart Management Company.

The values entered on the return do not reflect our correct values for previous or current year (see form in file). Return shows previous year value as \$551,927 and current year as \$706,720. The correct value is \$931,924.

The appeal from 2021 has a 299C lock for 2021, 2022, & 2023 for \$931,924.

**Recommendation:** I recommend no change and leaving the value at \$931,924 for 2022.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**c. Property Owner: Dillard, Austin Bailey**

**Map & Parcel: 59-33**

**Tax Year: 2022**

**Owner's Returned Value:** \$53,099

**Determination:**

1. This property is located at 1335 Sloppy Floyd Lake Rd. This parcel was combined with 59-33-A for AY 2022. In AY 2021 the FMV was \$8,770 for 59-33 and \$33,272 for 59-33-A. It was last reviewed in 2020.

2. A field visit was made on 3/28/22. It was determined that:

a. This parcel has a total FMV of \$85,665 for AY 2022.

b. There is a residential improvement on the parcel that was sound valued in 2015. For AY 2022 it has a value of \$5,383. The home remains in extremely poor condition. A portion of the home has fallen in on itself and the subfloor of the remaining structure has rotted to the ground.

c. There is a homesteaded mobile home on the parcel that is currently valued on NADA schedules in average condition. It has a FMV of \$49,940 for AY 2022.

d. There are no accessory improvements.

e. The land is valued at \$29,887 for 2022.

**Recommendation:** It is recommended that the residential improvement be deleted from the record for AY 2022. The mobile home should remain on NADA schedules per DOR Rule 560-11-9.07(3)(a). This would set the FMV for AY 2022 at \$80,282, a decrease of \$5,383.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** John Bailey

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

## VIII: COVENANTS

### a. 2022 Covenants

BOA AGENDA ITEM				
2022 COVENANTS				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CROUCH, WILLIAM & ELAINE	60-11	160	160	RENEWAL
JESSMON, BERT & WEAVER, BUCKY	35-15	96.28	94.28	CONTINUATION
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

**Motion to approve covenants:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**b. 2021 Expired covenants not renewed**

<b>PARCEL NO</b>	<b>BEGINNING YEAR</b>	<b>TYPE</b>	<b>EXPIRE YEAR</b>
05-025	2012	CUV	2021
5-18-TR-4	2012	CUV	2021
06-037	2012	CUV	2021
7-7-W	2012	CUV	2021
09-004	2012	CUV	2021
9-12-A	2012	CUV	2021
20-3	2012	CUV	2021
20-3-B	2012	CUV	2021
22-16	2012	CUV	2021
26-72	2012	CUV	2021
26-75	2012	CUV	2021
28-2	2012	CUV	2021
28-2-A	2012	CUV	2021
29-36-A	2012	CUV	2021
32-25	2012	CUV	2021
35-101	2012	CUV	2021
36-17	2012	CUV	2021
36-37-B	2012	CUV	2021
38-121	2012	CUV	2021
40-115-F	2012	CUV	2021
42-41-TR1	2012	CUV	2021
43-51	2012	CUV	2021
50-44	2012	CUV	2021
63-33	2012	CUV	2021
65-23	2012	CUV	2021
66-53	2012	CUV	2021
69-35-E	2012	CUV	2021
73-31	2012	CUV	2021
73-31-A	2012	CUV	2021
78-22	2012	CUV	2021
78-23-A	2012	CUV	2021

**Requesting approval to remove the covenants listed above:**

**Reviewer: Crystal Brady**

**Motion to approve removal of covenants:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**IX: MISC ITEMS**

**Items for Discussion:**

1. Pools

**Nancy Edgeman discussed valuations for in ground pools including physical and functional obsolescence. BOA discussed. John Bailey made a motion to remove all obsolescence and Jack Brewer seconded. All that were present voted in favor.**

2. Consent Order

**Nancy Edgeman discussed Department of Revenue visit and the consent order reporting form.**

3. Sales ratio

**Nancy Edgeman discussed updated sales ratio and BOA acknowledged.**

4. Chattooga County social media policy

**BOA acknowledged and signed.**

**X: INVOICES**

**1. Parker Fibernet LLC – Inv #1032183 / Due date 05-05-2022 / Amount \$512.50**

**BOA approved to pay**

**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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