

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 6, 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: B.J. Hall joined the meeting to discuss mobile homes.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 23, 2022 and No Meeting for March 30, 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Withdrawn - 5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.

Nancy Edgeman stated that she talked with Wade Hoyt and he informed her that Barry Hurley had ordered an appraisal for First National Bank.

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: 34
Total appeals reviewed Board: 25
Total certified to Board of Equalization: 3
Pending appeals: 9
Closed: 25

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: Abbatiello, Linda
Map & Parcel: 72-34-6
Mobile Home Key: 2962
Tax Year: 2022

Owner's Contention: Value has tripled since last year! Amount due has also tripled.
Owner's Asserted Value: \$7,000 - \$8,000

Determination:

1. The mobile home in question is a 1999 Homes of Legend 16x76 located at 230 Maverick Drive. The mobile home has a \$27,070 FMV for 2022.
2. It was determined that:
 - a. In March of 2020, a previous field appraiser filed an E&R changing the mobile home value from \$18,612 to \$8,823. The reasoning behind this change could not be determined.
 - b. The mobile home is currently on NADA schedules as a deluxe model in good condition.
 - c. Upon further review, the mobile home is more in line with a standard model in average condition.

Recommendation: It is recommended that the mobile home remain on the NADA schedule but be changed to a standard model in average condition. This change would decrease the FMV to \$17,263 for AY 2022.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

b. Property Owner: HAMMONDS KAREN STOWE
Map & Parcel: 15-57
Mobile Home Key: M1014
Tax Year: 2022

Owner's Contention: Falling in, not livable, and no plumbing in add on.

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1995 24x56 unknown/unknown. The mobile home has a \$7,484 FMV for 2022.
2. A field visit was made on 4/1/22. It was determined that:
 - a. The mobile home is currently being valued according to an override value of \$1,000. The additions are currently valued at \$6,484.
 - b. The home is in extremely poor condition and is open to the elements.
 - c. According to Board of Assessor Mobile Home Guidelines, the mobile home in question should be set to zero 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: Jack Brewer

Vote: All that were present voted in favor

c. Property Owner: TAPP CHARLES W & TAPP BERTHA MAE

Map & Parcel: S4-97

Mobile Home Key: M2370

Tax Year: 2022

Owner's Contention: The mobile home no longer exist.

Owner's Asserted Value: \$0

Determination:

1. This mobile home is a 1966 Parkwood Homes/Oxford (SGL/MULTI) 12x54 located at 170 Steven St. The mobile home has a FMV of \$500 for 2022.
2. A field visit was made on 3/29/22. 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

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

d. Property Owner: Ward, Gayla Lucina

Map & Parcel: 81-40-B

Mobile Home Key: 3107

Tax Year: 2022

Owner's Contention: The manufactured home has never been owned by Gayla Ward. The manufactured home is located on property owned by Gary H Ward, and has been on that property since 1993. It was previously owned by Royce and Mary Ward until their deaths in 2004 & 2005 in which Gary Hal Ward became the owner.

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 26x66 Unknown Unknown located at 6000 Dry Creek Rd. The mobile home has a \$8,400 FMV for 2022.
2. A field visit was made on 4/1/22. It was determined that:
 - a. The mobile home is on parcel 81-40-B. However, a clerical error was discovered in which parcels 81-40 & 81-40-B were in the wrong names. This error has since been corrected.

Recommendation: It is recommended that the mobile home remain on 81-40-B and a new bill is issued in the name of Gary Hal Ward.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

e. Property Owner: Wright, Melissa c/o Ware, Martha and Steve

Map & Parcel: 64D-25

Mobile Home Key: 1656

Tax Year: 2022

Owner's Contention: Mobile home was moved from property to neighboring lot.

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1996 14x48 Spiral Ind. Inc/Dynasty located at 167 West Spring Creek Road Trion, GA 30753. The mobile home has a \$4,911 FMV for 2022.
2. A field visit was made on 3/24/22. It was determined that:
 - a. The mobile home is no longer on this parcel. It has been moved to 64D-26.

Recommendation: It is recommended that the mobile home be removed from this account and be added to 64D-26 for AY 2022

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All that were present voted in favor

VII: COVENANTS

a. 2022 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BIERCAMP, MATTHEW	48-48-Z	13.58	13.58	CONTINUATION
BRADEN PARTNERS LLP	29-74-A	62.09	62.09	RENEWAL
BRINKLEY, WILLIAM & JULIANNA	38-108	42.26	40.26	RENEWAL
COMPTON, RICHARD & MELISSA	48-41-L17	12.17	10.17	RENEWAL
CORDELL, EUGENE & PEGGY	39-12-A	16.58	16.58	RENEWAL
CRABTREE, GWYN	36-3-A	33.83	31.83	NEW
HAYNES, WAYNE & BONNIE	25-80	86.25	86.25	RENEWAL
HOLLONBECK, SCOT	33-6	1242.19	1242.19	NEW
HURLEY, KAREN	15-57	11.53	9.53	RENEWAL
HURLEY, KAREN	15-58	22	22	RENEWAL
GILLILAND, HOLLEY ETAL	43-21	656	652	NEW
KERCE, CHRISTOPHER	18-10	203.4	201.4	NEW
KINSEY, STACY & KELLY	65-45	19.07	17.07	NEW
MORGAN, CHARLES M. JR.	16-38-T12	2.95	2.95	RENEWAL
MORGAN, CHARLES M. JR.	16-38-T20	20.9	20.9	RENEWAL
MORGAN, CHARLES M. JR.	17-7-A	28.62	28.62	RENEWAL
MORGAN, CHARLES M. JR.	17-21	222.88	222.88	RENEWAL
MORGAN, CHARLES M. JR.	28-52	167.12	167.12	RENEWAL
MORGAN, CHARLES M. JR.	71-5	40	40	RENEWAL
MOST, DARRON & NAKITA	84-1-B	11.21	9.21	CONTINUATION
NICHOLSON, ADDIE	43-63	32.79	30.79	NEW
PURCELL, MAZIE	49-55	23.92	21.92	NEW
REYNOLDS, CECIL	41-48	14.29	12.29	NEW
REYNOLDS, CECIL	41-56	12.87	12.87	NEW
ROWE, ANDREW & CARRIE	46-38-L43	11.62	11.62	NEW
SMITH, JARROD	74-63-A	10	8	NEW
THOMPSON, EDWIN JR.	9-47-A	49.1	49.1	NEW
WHALEY, DONAVON	78-17	25.33	23.33	CONTINUATION
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VIII: PROPERTY RETURNS

a. Property Owner: Gordon, Joseph

Map & Parcel: 75-L01

Tax Year: 2022

Owner's Returned Value: \$533,581

Owner's Contention: I, Joseph and Cynthia Gordon, own the house at 1450 Hwy 27, Summerville, GA 30747. I am also the builder. The house is 1,500 sq ft downstairs and 1,600 sq ft upstairs with a total of 3,100 sq ft.

Determination:

1. This property is located at 1450 Highway 27 in Gore. It was last reviewed in 2021.
2. A field visit was made on 4/1/22. It was determined that:
 - a. The residential improvement is listed as a 1 story with a finished attic, a 2 story addition, and 941 sq ft of basement. The total heated square footage in WinGAP is 2,529.
 - b. The home is currently graded at 120 and should be increased to 125 as a uniformity adjustment.

Recommendation: It is recommended that the square footage be accepted as WinGAP has calculated and the uniformity adjustment on the residential grade is made. This would adjust the total FMV to \$536,848 for AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

IX: EXEMPTIONS

a. Single homestead exemptions

MAP & PARCEL #	OWNER NAME	TYPE
26-1-E	ADAMS, JAMES & APRIL	S1
S36-33	ALEXANDER, KAITLYN	S1
73-4	ALLEN, MYRA	S1
8-72-B	BARKSDALE, CHARLES JR.	S1
08-029	BEAVER, DEBRA & EDDIE	S1
50C-39	BEAVERS, MELISSA & TRAVIS	S1
47A-69	BECK, ADAM	S1
S27-125	BELL, PATRICIA	S1
S42-62	BENTLEY, MADISON	S1
P09-40	BETHUNE, EDDIE	S1
S13-22	BISHOP, LARRY	S1
S13-19	BOLENBAUGH, DAKOTA	S1
L03-88	BOLTON, DENNIS	S1
40-9-TR8-A	BOWMAN, EARL & RACQUEL	S1
30-10	BREWER, JACK & STEPHANIE	S1
58-65	BREWSTER, KIMBERLY	S1
69-35-J	BRISTOW, RICHARD & ALICE	S1
0039E-00000-046	BRYAN, CYNTHIA	S1
89-1	BRYAN, KAYLA	S1
S29-24	BRYANT, AMANDA	S1
8-2-L01	BRYANT, ANTHONY	S1
48-48-K	CARROLL, TAYLOR	S1
64E-25-A	CASTRO, HEATHER	S1
S29-13	CHADWICK, DANA	S1
48-35-D	CHILDERS, JAMES K.	S1
64-100-5	CHILDERS, STELLA	S1
P02-30	CHRISTOPHER, HALEY & MARKLIN	S1

S36-35	CLEMENT, ANNA NICOLE	S1
64-63	COCHRAN, ADAM	S1
49A-29-B	COLE, MICHELE	S1
31-10	COOK, JERRY	S1
24-45	COOK, SHELBY	S1
08-066	CORBITT, JESSICA & MARION	S1
S34-41	CORDELL, MANUEL & PEGGY	S1
T18-41	CRABTREE, TONYA	S1
06-017	CUNNINGHAM, CHRIS & CARMEN	S1
48-51-L11	DALEY, TIMOTHY & REGINA	S1
85-8	DAVIS, JUSTIN	S1
P08-17	DAVIS, TAMMY	S1
58-39-B01	DAWSON, JASON	S1
40-92	DEERING, AMANDA	S1
59-33	DILLARD, AUSTIN	S1
48-37-B	DOTY, WILLIAM & CATHERINE	S1
31-15	DURHAM, JO BAKER	S1
24-24-L06	EICHENBERGER, FREDRICK III	S1
40-54	ESQUEDA, YESICA	S1
65-45-A	EVANS, DEBRA KINSEY	S1
48F-62-W27	FAIRCLOTH, SHANNON JR.	S1
20-18	FARRELL, STEPHEN & JOYCE	S1
02-042	FLANNIGAN, MICHAEL	S1
42-41-TR1	FLETCHER, BLAKE	S1
19-26-H	FLOYD, KELLY REECE	S1
37-TR-17	GILBERT, STEVEN & KRISTEN	S1
16-10	GILLEY, RANDALL	S1
5-2-B	GLOVER, SAM	S1
64-9	GREEN, KAREN	S1
0064E-00000-049	GROSJEAN, TRACIE	S1
63-19-B	HALL, RANDY	S1
68-75-C	HALL, ROBERT & JUDY	S1
T05-38	HANNER, JENNIFER	S1
49-91	HARRELSON, DALTON	S1
5-3-A	HARRIS, JANET	S1
S20-54-E	HARTLINE, TIMOTHY	S1
39-9	HATCHER, AUSTIN	S1
S27-121	HELMS, JANNA	S1
58-10-R20	HENDERSON, BREEZY & STEVEN	S1
84-30-C	HENDRICK JR., IRVIN & DANNA	S1
48-40F-L26	HENRY, PATRICIA & SITTON, JILL	S1
S10-15	HOGUE, J.D.	S1
S10-45	HOUSER, EDDIE L.	S1
68-50-C	HUDSON, DONNA	S1
T02-L13	HUGULEY, ERIC	S1
48-51K-L12	HUMPHREY, RICHARD	S1
S29-39	HUSKEY, AMOS	S1
16-88	JACKSON, MARANDA	S1
39A-93	JAMES, CHRISTY	S1
50B-65	JAMES, WILLIAM	S1

50C-28A-L10	JENNINGS, CHRISTIAN	S1
37-67-26	JOHNSON, MICHAEL	S1
63A-60	JONES, STANLEY	S1
21-28-A	KERCE, CHRISTOPHER & SALLY	S1
S27-122	KEY, AMANDA	S1
65-45	KINSEY STACY & KELLY	S1
S16-34	KIRBY, SHERRY	S1
L03-41	LEA, TAMMY	S1
T23-13	LOPEZ, MARTIN	S1
47A-119	LUMPKIN, FELICIA	S1
38A-31	LUTZ, LAGINA	S1
L04-38	LYNCH, THOMAS JR.	S1
T05-35	MARSH, MARSHA	S1
S28-26	MARSHALL, PAMELA	S1
T08-38	MARTIN, CHARLES & DONNELL	S1
55-52-L08-A	MASSEY, JENNIFER & ALBERT JR.	S1
M01-1	MCCOLLUM, WILLIAM	S1
63D-21	MCCOY, RICHARD	S1
S08-47	MILLER, AMANDA & MARK	S1
14-14	MILLER, CHARLES & DEBERAH	S1
B01-13	MILLER, DAVID	S1
P11-19	MINERVINI, ANGELA	S1
39D-7	MITCHELL, JON	S1
7A2-108	MORRIS, CHARLES & JOY	S1
L02-4	MORRIS, JAMES	S1
79-31	MORRIS, MELANIE	S1
84-1-B	MOST, DARRON & NAKITA	S1
S25-1	MOSTILLER, JERRY & DONNA	S1
14A-11	MULLICAN, BRIANNA	S1
P03-4	NATIONS, ANDREA	S1
39A-14	NEAL, TIMOTHY & RITA	S1
S24-7	PAIR, ANNSLEE	S1
S25-72	PEREZ, JOSEPH	S1
66-47	PERSCHAU, DRAKE	S1
5-10-A	PRICE, DEWAYNE	S1
8-72-C	PRINCE, TOMMY	S1
82-12-A	RIGGS, WANDA	S1
S04-35-A	ROBBINS, BARBARA	S1
P01-39	ROBERTS, ASHLEY	S1
84-10-A	ROEBUCK, JAMES	S1
S41-58-L01	ROWLLS, TRACIE	S1
58-34	SAGE, GLEN	S1
S22-52	SATTERFIELD, CYNTHIA	S1
50B-66	SAYBAN, ERIC & DEANN	S1
56-34-L01	SHANER, MEGAN	S1
36-40	SIMS, MERTIE & DEBORAH	S1
13-64	SMITH, ANITA	S1
58-10-L13	SMITH, DEREK & SHAHLA	S1
T15-3	STAMEY, TRENTON & KELLEEE	S1
51-20	STEPHENSON, CHARLES	S1

40-32	STOVALL, MICHAEL & MELISSA	S1
49A-5	STRICKLIN, SAMUEL	S1
84-3-A	TEAGUE, DANIEL	S1
47A-62	THORESON, EDSEL & JOANNA	S1
47-107	TOLES, DEANNA	S1
68-47-B	TOLLISON, DEBRA	S1
39A-2	TUCKER, PAUL	S1
14-49	VAUGHN, CODY	S1
8-61-T14	WAGONER, BRIAN K.	S1
78-17	WHALEY, DONAVON	S1
S16-66	WHITNER, MARY	S1
46-38-A	WILLINGHAM, CARMEN	S1
63D-21-A	WOMACK, RACHEL	S1
M02-56	WOODALL, ANNA PRINCE	S1
48A-22	WOOTEN, EDDY	S1

Motion to approve homesteads:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

b. Age 62 and over homestead exemptions

MAP & PARCEL #	OWNER NAME	TYPE
S28-55	BELOTTO, NADIA	S3
T23-70	BOOTH, MARLENE	S3
40-71-D	BRESSNER, JOHN & NANCY	S3
43A-14	BRISON, ROGER	S3
03-014	CASS, JAMES & CATHERINE	S3
7A5-11	HAWKINS, MICHAEL	S3
47A-121	HAYES, DIANE	S3
26-4	HESTER, DAVID & KELLY	S3
47A-115	KONECNY, NANCY	S3
16-38-T15	MILLER, CAROL	S3
73-5-L25	SILLS, GARY & CYNTHIA	S3
87-8	SPRING, CAROLE	S3
S35-16	STROUP, LYNN	S3

Motion to approve homesteads:

Motion: Betty Brady

Second: Pat Bell

Vote: All that were present voted in favor

c. Age 65 and over homestead exemptions

MAP & PARCEL #	OWNER NAME	TYPE
81-46	BARNES, WARREN	S4
47B-80	BLACK, MAX	S4
35-28	BLACKWELL, DONALD & CRISTY	S4
66-42-C	BOWMAN, DEBBIE	S4
43-66	BRISON, ROBERT	S4
66-59-19	BROOME, LAWRENCE & KAYE	S4
83-48	BROWN, RICKEY & CHERYL	S4
36-3	CRABTREE, GWYN	S4
47B-45	CRISP, NOLAN	S4

L04-4-A	FOSE, JEFFREY & ANGELA	S4
S31-28	GORHAM, CATHY	S4
40A-10	HENDERSON, NORVAL TERRY	S4
47B-37	HENNON, JERRY	S4
38A-21	HUGHES, JAMES	S4
58-18-B	HUNT, PHILLIP JR.	S4
14-27	MARRIOTT, SUE	S4
75-16	MAXEY, KATHY	S4
S26-52	MCVADON, BRENDA	S4
T08-6	MCWHORTER, RALPH	S4
T23-56	OROZCO-JIMENEZ, GABRIEL	S4
39C-61	ORR, JANET	S4
T08-17	PARKER, EDWARD & REGINA	S4
S04-30	PIERCE, LINDA & STANLEY	S4
8-61-PT-T24	POWELL, DANNY	S4
M03-36	PRINCE, TOMMY C.	S4
42-31	RATLIFF, DOUGLAS	S4
L03-70	RATLIFF, SHERRY	S4
65-47	REDFORD LIMITED LLC	S4
36-69	REYNOLDS, KATHY	S4
84-10-A	ROEBUCK, JAMES	S4
67-55	ROGERS, EUGENIA	S4
47B-74	ROSS, MICHAEL	S4
02-039	SMITH, BECKY	S4
14-24-B	SPARKES, SUSAN	S4
38-106-T21-D	THOMPSON, ADDIE	S4
64D-28	TORRES-BECERRAG, BETTY	S4
79-15	TUCKER, DL	S4
09-003	TUCKER, DOTTIE	S4
T17-110	WARREN, STEVEN & PAMELA	S4
49A-6	WEHUNT, BILLY	S4
19-42	WILLIAMS, RAY & DONNA	S4
L03-9	YOUNGBLOOD, JUDY	S4

Motion to approve homesteads:

Motion: Pat Bell

Second: John Bailey

Vote: All that were present voted in favor

d. Age 70 and over exemptions

MAP & PARCEL #	OWNER NAME	TYPE
77-20	ABBOTT, PEGGY	35
73-4	ALLEN, MYRA	32
S33-114	ALLEN, NANCY	35
S21-53	ANTHONY, LAURA	35
68-89	BANDY, GRETNA & LAWRENCE	35
S32-8	BARRENTINE, TERESA JOHNSON	35
S29-16	BLACKMON, WILLIAM D.	35
59B-7	BLALOCK, RONALD	35
31-22	BROWN, MARTHA	35
31-18	BURK, LARRY RAY	35

S16-65	CAMERON, WINIFRED	35
39C-11	CAVIN, SAMMY & EDNA	12
T17-43	COFFIA, GEORGE	35
40-31	COLEY, LARRY J.	35
7A2-249	CROW, BARBARA	35
37-82-B	CROW, MEREDITH EDWARD	35
61-23	CUMMINGS, RUTH LORENE	35
59-28	DEBERRY, SANDRA L.	13
16-21	DOOLEY, JERRY & ANGIE	13
64-78	EDWARDS, MICHAEL	35
68-87	EVANS, CAROL ELAINE	35
66-22-B	EVANS, ETHEL	35
40A-38-A	FARROW JR., HARRY R.	35
50-13	FLOOD, ALLEN & SHEILA	35
78-16	FLOYD, MELVA	35
38-117-A	GARRISON, SARAH PICKLE	34
36-81-L05	GILLESPIE, THOMAS & GOECKER, PATRICIA	13
87-10	GRISSETT, RICHARD	12
29-26-B	HALL, DAVID & TERESA	12
S36-4	HALL, THELMA	35
26-1-K	HAMMITT, CLUADE & BRENDA	35
81-39-A	HOLCOMB, SHARON & RUSSELL	35
49-73	IVEY, SANDRA	35
39D-11-A	JEFFCOAT, BARBARA	35
78-70	JENNINGS, KENNETH SR.	35
S09-14	JOHNSON, TERRY & DEBORAH	12
S09-5	JONES, CAROLYN A.	35
B02-7	KEEF, STELLA	35
37-124	LATTA, HERMAN & DORIS	33
63C-30	LEE, ALTON H.	35
59B-24	LEMING, HAROLD & MARTHA	35
41-120	LIVELY, VIRGINIA	35
49A-11	LONAS, JEANNE & ALLAN	12
S41-58-L07	LUTON, MARY & FRANK	35
50-80	MARSHALL, JACKIE & BRENDA	35
S19-69-A	MARSHALL, RANDY	35
31-12-A	MCCULLOUGH, DAVID	12
47B-62	MCGRUTHER, PATRICIA & STANLEY	35
T12-1	MITCHELL, JOHNNY E.	35
39D-8-A	MITCHELL, PEGGY	35
T02-6	MORTON, KENNETH	35
64-81-L06	PEEK, PATSY	34
S25-72	PEREZ, JOSEPH & BRENDA	12
S36-44	PETERSON, JOEL	35
T07-129	PRITCHETT, JOHN D.	35
37-21	PURCELL, DENNIS	35
02-012	RENAUD, MICHAEL	32
S13-18	ROAN, JUDY	35
77-7	SCOGGINS, ERIC	35
59A-12	SMITH, EVON	35
38A-49	SMITH, JOYCE	35

T10-35	SMITH, LINDA	35
47B-44	SMITH, MARTHA & TIMOTHY	31
S41-28	SMITH, MCARTHUR	12
M06-14	SMITH, MINNIE	35
M03-21	SMITH, RICHARD & LINDA	35
68-88	SNEAD, KATHY	35
68-92	TEEMS, STEVE	35
50-26	THOMPSON, SARAH RUTH	35
39A-2	TUCKER, PAUL & BRENDA	12
S28-57	VITT, PAUL & LAURA	35
39A-15	WARE, RAYMOND & PAM	33
M06-12	WARREN, ROBERT & CATHIE	13
17-5	WATKINS, RONALD	35
68-127	WEDGEWORTH, HENRY & CHRISTEN	35
32-26	WIGGINS, GARY	35
M02-4	WILSON, LINDA J.	35
41-124-B	WOMACK, ARLINE	35
S33-105	WOMBLE, MARY KATHERINE	35
48C-24	WOODS, RICKY & JUDY	35

Motion to approve homesteads:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

e. Exemption denials

MAP & PARCEL #	OWNER NAME	TYP E	REASON
39A-14	NEAL, TIMOTHY & RITA	S4	INCOME EXCEEDS LIMITS
P09-10	WARD, LEWIS	S1	DOESN'T OWN PROPERTY
25-14-A	BOYCE, LEWIS	35	INCOME EXCEEDS LIMITS
M01-22	CRAIN, CAROLYN	35	DL DOESN'T MATCH PROPERTY
T08-1	JOHNSON, MELISSA	S1	DL DOESN'T MATCH PROPERTY
50C-28A-L25	CROWE, LINDA	S1	DL DOESN'T MATCH PROPERTY

Motion to deny homesteads:

Motion: Jack Brewer

Second: John Bailey

Vote: All that were present voted in favor

X: MISC ITEMS

Items for Discussion:

1. Sales ratio

Nancy Edgeman discussed sales ratio and shared with the BOA the following data:

Residential – Sales ratio is 32.85 with a COD of 16.07 and the PRD is 1.02

Agricultural – Sales ratio is 37.55 with a COD of 15.52 and the PRD is 1.07

Commercial – Sales ratio is 39.91 with a COD of 6.63 and the PRD is 1.04

2. Consent order

Nancy Edgeman discussed the quarterly report.

Meeting Adjourned at 10:55am.

Doug L. Wilson, Chairman

DW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Pat Bell

**Chattooga County
Board of Assessors Meeting
April 6, 2022**