

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
June 29, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – **Absent**
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 June 15, 2022 & No Meeting for June 22, 2022
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets/Pay Stubs

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 2022 Real & Personal Certified to Board of Equalization – 0

Withdrawn - 0

Cases Settled – 0

Hearings Scheduled – 0

Pending cases –0

We have one property pending Superior Court.

Appraisal has been ordered.

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

The Office is working on 2022 appeals.

NEW BUSINESS:

V. APPEALS:

2022 Mobile Home appeals taken: 34
Total appeals reviewed Board: 34
Pending appeals: 0
Closed: 34
Total certified to Board of Equalization: 6
Closed: 6

2022 Real & Personal Appeals taken: 55
Total appeals reviewed by Board: 0
Pending appeals: 55
Closed: 0

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

BOA acknowledged

VI: VETERANS EXEMPTION

a. Property Owner: Cain, Wayne & Jackie

Map & Parcel: 7A2-209

Tax Year: 2022

Contention: Mr. Cain visited the office on June 16, 2022 to file for the Veterans Exemption.

Determination: Mr. Cain presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to a service-connected disability. (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: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

VII: COVENANTS

2022 COVENANTS IN LIEU OF APPEAL				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BRADY, LORI	26-72	18.5	18.5	IN LIEU OF APPEAL
CORDLE, CLIFFORD & KELLY	55-1	18.36	18.36	IN LIEU OF APPEAL
DOTSON, JEFF	20-3	12	10	IN LIEU OF APPEAL
GLOVER, SAMUEL	5-2-B	89.96	87.96	IN LIEU OF APPEAL
HUBLER, CYNTHIA ETAL	29-59	146.53	146.53	IN LIEU OF APPEAL
HUBLER, NANCY	32-7	330	330	IN LIEU OF APPEAL
HUBLER, NANCY	33-3	140	140	IN LIEU OF APPEAL
HUBLER, NANCY	43-43	156	156	IN LIEU OF APPEAL
HUBLER, NANCY	44-11	226	226	IN LIEU OF APPEAL
INGRAM, JAMES	69-35-E	18.26	16.26	IN LIEU OF APPEAL
JELLESMA, DAVID & DENISE	29-10-L07	9.21	7.21	IN LIEU OF APPEAL
ROSSER, STAN & GILREATH, VALERIE	55-73-TR1	7.95	7.95	IN LIEU OF APPEAL
WRIGHT, MALCOLM	15-15-TR1	13.18	13.18	IN LIEU OF APPEAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

VIII: APPEALS

a. Map & Parcel: T08-21

Owner Name: MASON, BARNUM A

Tax Year: 2022

Property Owner's Contention: The past 4 years nothing has been changed to value of property.
Asserted Value: \$79,500

Property owner purchased the property in 2017 for \$97,500 -- Current Fair Market Value: \$82,666

Determination:

1. The subject property is .60 acres located at 76 Sunset Drive, Trion with an improvement value of \$67,956, land value of \$10,017 and an accessory value of \$4,693 for a total fair market value of \$82,666 for tax year 2022.
2. To address the property owner's concern that in the past 4 years, nothing has been changed to value of the property, a neighborhood sales comparison study and review of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased from \$39 per sq. ft. in 2021 to \$49 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited June 28, 2022 to review for any updates and process the 2022 appeal; there were only minor changes observed as follows:
 - Carport was listed without floor, now has a floor and the deck landing patio is an open porch; these changes will be updated for tax year 2023.

Neighborhood sales and county-wide sales study:

1. Two neighborhood sales and one within same market district with similar year built, grade and physical condition and under 1 acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$55; the subject is \$49 per sq. ft.
2. A county-wide sales comparison for 100 grade homes with one acre or less like the subject indicates the subject falls within range just above the overall sales median of \$81,250; the subjects total fair market value is \$82,666.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
5. The subject's land value is already reflecting the land values indicated for current market.
6. The neighborhood comparables like the one on Sunset Lane shown in the comparable study and county-wide land values are in the process of being updated to current market according to instructions from the Chief Appraiser's research.

Recommendation: Suggesting that the Board of Assessor's approve the minor updates for tax year 2023 and the current fair market value remain at \$82,666 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

IX: MISC ITEMS

a. Subject: Appeals based on overall countywide increase only

Tax Year: 2022

Determination: The office has received several appeals based solely on the overall countywide increase. These are properties that have been visited during the 2022 digest year since (May 1, 2021, through June 9, 2022). These properties have had no other changes (no grades or physicals) other than the overall increase.

Recommendations: It is recommended we present these appeals to the Board of Assessors in bulk (via spreadsheet) as no change to maintain uniformity and fairness to all property owners.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All that were present voted in favor

b. Vehicles

Mr. Wilson stated that he had talked to Blake Elsberry about purchasing 3 vehicles from Truck Town.

c. Personnel issues

Mr. Wilson entertained a motion at 9:32am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by Betty Brady, Seconded by Jack Brewer, All that were present voted in favor. A motion was made to exit executive session at 10am by Jack Brewer, Seconded by Pat Bell, All that were present voted in favor.

d. Employee training

Nancy Edgeman informed the BOA that the field appraiser trainees will not be able to take the Appraiser I exam until October.

X: INVOICES

a. Parker Fibernet LLC – Inv #1032830/ Due date 07-05-2022 / Amount \$512.50

BOA approved to pay.

Meeting Adjourned at 10:10 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
June 29, 2022