

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
March 1, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 15, 2023 & No Meeting for February 22, 2023
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets/Pay Stubs

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

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 – 127
Withdrawn - 29
Cases Settled – 98
Hearings Scheduled – 0
Pending cases – 0
Superior Court - 1

We have one 2021 appeal pending Superior Court.

Mr. Bailey inquired about the First National Bank appeal to Superior Court. Nancy Edgeman provided an update, stated she would contact Wade Hoyt, and the BOA acknowledged.

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

The office is working towards the 2023 digest.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals taken: 13
Total appeals reviewed Board: 13
Pending appeals: 0
Closed: 13
Certified to the Board of Equalization: 0

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.
BOA acknowledged

VI: MOBILE HOME APPEALS

a. Property Owner: Allen, Calvin
Map & Parcel: 52-23
Mobile Home Key: 2841
Tax Year: 2023

Owner's Contention: I did remove them.
Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is an 1973 DMH/Detroiter 12x60 previously located at 5831 Highway 100. The mobile home has a \$500 salvage value.
2. A field visit was made 02/27/2023 (see photos in file)

It was determined that:

1. The mobile home has been torn down and is no longer located at map & parcel 52-23.

Recommendation: It is recommended that the mobile home be removed from the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All who were present voted in favor

b. Property Owner: Allen, Calvin

Map & Parcel: 52-23

Mobile Home Key: 2879

Tax Year: 2023

Owner's Contention: I did remove them
Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is an 1972 Redman/New Moon 12x60 previously located at 5829 Highway 100. The mobile home has a NADA value of \$3,228 for the 2023 prebill digest.
2. A field visit was made on (see photos in file)

It was determined that:

1. The mobile home in question has been torn down and is no longer located at map & parcel 52-23.

Recommendation: It is recommended that the mobile home be removed from the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All who were present voted in favor

c. Property Owner: Cundiff, Wanda

Map & Parcel: 59-36

Mobile Home Key: 592

Tax Year: 2023

Owner's Contention: The floors is falling in and the top is leaking the bathroom need to be fix and my bedroom floor is coming away from the frame and the windows got broke out in the move

Owner's Asserted Value: \$3,000.00

Determination:

1. The mobile home in question is a 1994 Chandeaur Homes Inc/Chandeaur 16x72 located at 1207 Sloppy Floyd Lake Road. The mobile home has a \$14,952 NADA value for 2023.
2. A field visit was made on 02/22/2023 (see photos in file)

It was determined that:

1. The mobile home is in poor condition. The floors have multiple spots that have been patched from the floors rotting. There are parts of the ceiling that are patched and warped from water leaking through the ceiling.

Recommendation: It is recommended that the mobile home be set to the mobile home schedule and to adjust depreciation accordingly for a FMV of \$4,226 for the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

d. Property Owner: Curry, Tina

Map & Parcel: 62-2

Mobile Home Key: 594

Tax Year: 2023

Owner's Contention: Trailer needs back siding replaced. The floors on the inside need to be replaced. I feel that I could not sell it for \$22,000

Owner's Asserted Value: \$11,000

Determination:

1. The mobile home in question is a 1993 Destiny/Omni 26x52 located at 900 Rocking Ranch Circle. The mobile home has a NADA value of \$22,225 based on fair condition for 2023.

2. A field visit was made on 02/23/2023

It was determined that:

1. The mobile home needs some repair to the siding on the back. See photos in file.

Recommendation: It is recommended that the mobile home be moved to poor condition on the NADA schedule giving it a FMV of \$19,757.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

e. Property Owner: Kerce, Christopher Lee

Map & Parcel: 18-10

Mobile Home Key: 1326

Tax Year: 2023

Owner's Contention: Sold to Matt Eubanks 7-1-22

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a Craftsman Homes/Brookwood 24x48. It was previously located at 982 Yarbrough Road. The mobile home has a \$25,152 FMV for 2023.

2. A field visit was made on 02/17/2023.(see photos in file)

It was determined that:

1. The mobile home in question is no longer located at map & parcel 18-10

2. The mobile home in question is now located at map & parcel 78-1-G

Recommendation: It is recommended that the mobile home be removed from the 2023 prebill digest for map & parcel 18-10. And be moved on the 2023 prebill digest for map & parcel 78-1-G

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

f. Property Owner: Kretchman, Karen & John

Map & Parcel: 3-52

Mobile Home Key: 1419

Tax Year: 2023

Owner's Contention: The home is 8 yrs old, and new ones sell for - \$80-\$100,000. I probably paid more than an appraised value.

Owner's Asserted Value: \$ 80,000

Determination:

1. The home in question is a 2015 Green River Cabin /Cottonwood 12x44 located at 11987 Highway 48, Lot 1 of Little River Escape. The home has a purchase price of \$134,668.

2. A field visit was made on 02/24/2023 (see photos in file)

It was determined that:

1. The home is in excellent condition with no major wear and tear.

Recommendation: It is recommended that there be no changes to the 2023 prebill digest for this home.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

g. Property Owner: Loggins, Jessie

Map & Parcel: 39c-40

Mobile Home Key: 1434

Tax Year: 2023

Owner's Contention: The trailer has been moved

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1998 Fleetwood/Fleetwood 14x48 previously located at 85 Ellenburg Subdivision. The mobile home has an NADA value of \$10,220 for 2023.

2. A field visit was made 02/17/2023(see photos in file)

It was determined that:

1. The mobile home had been burned in a fire and the remainder had been removed from map & parcel 39c-40.

Recommendation: It is recommended that the mobile home be removed from 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

h. Property Owner: Rickett, Sheril Lynn

Map & Parcel: 49-87

Mobile Home Key: 556

Tax Year: 2023

Owner's Contention: Paid 5,000.00 is not in good shape no heat no air (wall units) floors are bad inside bathroom is in bad shape decks are bad need replaced

Owner's Asserted Value: \$6,000

Determination:

1. The mobile home in question is 1990 Chandeleur Homes/Chandeleur 14x60 located at 230 Dowdy Drive. The mobile home has an NADA value of \$11,607 based on fair condition for 2023.

2. A field visit was made on 02/24/23

It was determined that:

1. The mobile home had some minor issues with the siding on the front and back side along with the decks attached to the mobile home needing some repairs.

Recommendation: It is recommended that the mobile home be moved to poor on the NADA schedule giving an FMV of \$9,927 for 2023.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

i. Property Owner: Simmons, Robert

Map & Parcel: 37-137

Mobile Home Key: 2888

Tax Year: 2023

Owner's Contention: Trailers ran down and would have to be remodeled for anyone to live in. Property over grown and driveway bad.

Owner's Asserted Value: \$2,000

Determination:

1. The mobile home in question is a 1985 Fleetwood/Fleetwood 12x58 located at 331 eagle lane. The mobile home has an NADA value of \$7,720 for 2023.

2. A field visit was made on 02/17/2023(see photos in file)

It was determined that:

1. The mobile home is in poor condition and showing signs of rapid deterioration.

2. The add-ons to the mobile home were poorly constructed and adding further damage to the mobile home.

Recommendation: It is recommended that the mobile home be set to the mobile home schedule and to adjust depreciation accordingly for a FMV of \$3,624 for the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

j. Property Owner: Smith, William

Map & Parcel: 15-63

Mobile Home Key: 2264

Tax Year: 2023

Owner's Contention: Sold to Wayne Green for scrap 10/2022

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1998 Fleetwood/Springhill 27x76 was located at 2333 Old Highway 337.

2. A field visit was made on 02/24/2024 (see photo in file).

It was determined that:

1. The mobile home in question is no longer located at map & parcel 15-63.

2. The mobile home was sold for scrap.

Recommendation: It is recommended that the mobile home be removed from the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney Mcstay

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

k. Property Owner: Snyder, David Harold

Map & Parcel: 47-79

Mobile Home Key: 2268

Tax Year: 2023

Owner's Contention: Burnt in 2005. Must go inside to see damage. use back door

Owner's Asserted Value: Salvage

Determination:

1. The mobile home in question is a 1986 Tidwell/Dolphin 28x56 located at 97 Dry Valley Church Road. The mobile home has a NADA value of \$13,913 based on fair condition for 2023 prebill digest.

2. A field visit was made on 02/17/2023 (see photos in file).

It was determined that:

1. The mobile home has irreversible damage, the floor and walls are completely rotted and fallen in. The roof is open leaving the inside exposed to the elements.

Recommendation: It is recommended that the mobile home be set to salvage value per BOA policy.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

l. Property Owner: Young, William c/o Faye Young

Map & Parcel: 59A-27-A

Mobile Home Key: 2711

Tax Year: 2023

Contention: Faye Young visited the office on February 16, 2023 to inform us that the mobile home and land were sold to Charles Timothy Brown on January 17, 2020.

Determination:

1. This mobile home is a 1986 14x70 Fleetwood Fleetwood located at 49 Wayside Road in Summerville.
2. Nancy Edgeman and I verified Mrs. Young's claim through deed research. The land and mobile home did transfer to Mr. Brown in 2020.

Recommendation: Based on the information presented, I recommend transferring the mobile home from William Young to Charles Brown, deleting the bill for Mr. Young, and sending a mobile home bill to Mr. Brown.

Reviewer: Crystal Brady

Motion to approve recommendation:
Motion: John Bailey
Second: Jack Brewer
Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BLUE FOX SOUTH LLC	22-15, 22-19-A	533.44	533.44	NEW
BROWNING, KAREN	29-35	32.21	32.21	NEW
CHARLES P. HAMILTON TRUST	84-2	51	50	RENEWAL
COOK, CANDI & BEVELS, LESLIE	21-39-C	26.14	26.14	CONTINUATION
CUMMINGS, BARBARA	61-21	130	128	RENEWAL
HAMILTON, NANCY	84-1	35.5	35.5	RENEWAL
HAMILTON, NANCY	84-1-A	15	15	RENEWAL
SELMAN, TOM & JUANITA	57-39-C	824	824	CONTINUATION
WEAVER, STEVEN & SANDRA	35-5-C	36.44	34.44	RENEWAL
WESSON, TIMOTHY	35-39	95	93	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:
Motion: Betty Brady
Second: John Bailey
Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. Larry Luallen Appeal withdrawal

Doug Wilson, Chairman, signed the appeal withdrawal.

b. Sales ratio

Nancy Edgeman discussed and the BOA acknowledged and agreed to wait until GMASS completes the land and residential schedules before values are set.

c. Chattooga LLC

Nancy Edgeman discussed and the BOA acknowledged.

IX: INVOICES

1. Parker Fibernet – Inv# 1035508 / Amount \$512.50 / Due 3-7-2023

BOA approved to pay.

Nancy Edgeman discussed the office remodel and the BOA acknowledged.

Mr. Bailey inquired about the recent field appraiser incident and Nancy Edgeman provided an update. Mr. Bailey discussed sending a letter from the BOA to the Sheriff.

Mr. Brewer suggested placing all appeals where the mobile homes have been removed from the property on a single spreadsheet for BOA approval.

Nancy Edgeman discussed employee training and the BOA acknowledged.

Mr. Brewer suggested creating a Facebook page for the Assessors Office.

Meeting Adjourned at 10:25am.

Doug L. Wilson, Chairman

DW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

Pat Bell

**Chattooga County
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March 1, 2023**