

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 29, 2023

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – **Absent**
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 15, 2023 & No Meeting for March 22, 2023

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

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Withdrawn - 29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.

Nancy Edgeman provided an update regarding the status of the appeal.

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: 23
Total appeals reviewed Board: 13
Pending appeals: 10
Closed: 13
Certified to the Board of Equalization: 1

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

BOA acknowledged

VI: MOBILE HOME APPEALS

a. Property Owner: Blalock, Dorothy Ann

Map & Parcel: 4-73

Mobile Home Key: 190

Tax Year: 2023

Owner's Contention: on 04-25-2022 the BOE set the value at \$1000.00 Enclosed is a copy of the findings last year

Owner's Asserted Value: \$1000.00

Determination:

1. The mobile home in question is 1992 Fleetwood/Spring Hill 24X48 located at 215 Meadowbrook Lane. The mobile home has a NADA value of \$15,116 in fair condition.
2. A field visit was made on 3/20/2023 (see photos in file)

It was determined that:

1. The mobile home is in need of a new front door along with some repair to the roof line around the open porch located on the front side of mobile home.

Recommendation: It is recommended that the mobile home be moved to poor condition in the NADA schedule giving it a FMV of \$12,985 for the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Property Owner: Cargle, Thomas

Map & Parcel: 81-25-A

Mobile Home Key: 2865

Tax Year: 2023

Owner's Contention: The previous 2 yrs taxes has been approx the same, this yr it has nearly doubled for the assessed value of \$100,238.

Owner's Asserted Value: \$80,000

Determination:

1. The mobile home in question is an 2018 Palm Harbor/Palm Harbor Platinum 30X60 located at 3809 S. Little Sand Mountain Road. The mobile home has a NADA value of \$100,238 for 2023 prebill digest.
2. A field visit was made on 03/20/2023 (see photos in file).

It was determined that:

1. The mobile home is in excellent condition with no apparent wear and tear
2. The mobile home was purchased in 2018 for \$80,000. The NADA increased between 8% and 20% in 2022 and 2023 giving it an increased NADA value of \$100,238.
3. The add-ons, siding, and roof have been removed due too them being original and then foundation and a deck added to the front of the mobile home. The mobile home now has a NADA value of \$99,947

Recommendation: It is recommended that the mobile home be set at the new NADA value of \$99,947 for the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

c. Property Owner: Esmann, Elizabeth

Map & Parcel: 15-2

Mobile Home Key: 3039

Tax Year: 2023

Owner's Contention: No mobile home on this property and never has been.

Owner's Asserted Value: \$0

Determination:

1. The mobile home was added to the prebill digest due to a mobile home permit application signed by the owner.
2. The mobile home in question is a 2019 Palm Harbor/Bayside 32X68 believed to be located at 6442 Highway337. The mobile home has an NADA value of \$62,099 for the 2023 prebill digest.
3. A field visit was made on 3/20/23 (see photos in file).

It was determined that:

1. After a field visit was made it is clear that there was no mobile home present on the property.

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: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

d. Property Owner: Fowler, Brandi

Map & Parcel: 7A3-115

Mobile Home Key: 2742

Tax Year: 2023

Owner's Contention: The mobile home has been tore down for about 1 to 2 years

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1990 Bonnell Enterprises/All Models for Manufacturer 14X64 previously located at 66 Gordon Lane. The mobile home had a salvage value of \$100 for the 2023 prebill digest.

2. A field visit was made on 03/20/2023 (see photos in file).

It was determined that:

1. The mobile homes has been torn down and is no longer located at map & parcel 7A3-115

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

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: Logan, Mary

Map & Parcel: 25-77-A

Mobile Home Key: 1432

Tax Year: 2023

Owner's Contention: It appears that the assessor looked at the wrong trailer, mine is located at the wood line, out of sight near the Teloga creek, directly behind 462 keen rd.

Owner's Asserted Value: \$1,000

Determination:

1. The mobile home in question is a 1990 Fleetwood/Fleetwood Value 28X62 located at 490 Keen Road. The mobile home has a NADA value of \$16,523.

2. A field visit was made 03/06/2023 (see photos in file).

It was determined that:

1. The mobile home in question has been placed on the wrong map & parcel (25-77-A).

Recommendation: It is recommended that the mobile home be deleted from map & parcel 25-77-A and add the correct mobile home back on record.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

f. Property Owner: Stroud, Kenneth

Map & Parcel: S19-1

Mobile Home Key: 2158

Tax Year: 2023

Owner's Contention: The home needs a lot of repair to become livable; basically at this point it's just scrap value.

Owner's Asserted Value: \$2,500

Determination:

1. The mobile home in question is a 1990 Brigadier Industries/Timberline Special 14x64 located at 21 Church Street. The mobile home has a NADA value of \$7,701 for the 2023 prebill digest.
2. A field visit was made 03/20/2023 (see photos in file).

It was determined that:

1. The mobile home is in extremely poor condition. All the windows are busted out leaving the inside exposed to the elements. The frame around the door is rotted and insulation is coming out around the bottom.

Recommendation: It is recommended that the mobile home be lowered to the owner's asserted value of \$2,500 for the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VII: EXEMPTIONS

a. Property Owner: Community Resource Center of Chattooga Inc.

Map & Parcel: S33-134

Tax Year: 2023

Contention: Ms. Angela Hutchins, executive director of the Resource Center, visited the office on February 20, 2023 to file for exempt property status.

Determination: Ms. Hutchins presented 501(c) (3) paperwork from the IRS stating that Community Resource Center of Chattooga Inc. is exempt from federal income tax (see paperwork in file).

Recommendation: Based on the information presented, I recommend approval for exempt property status per O.C.G.A 48-5-41, beginning tax year 2023.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Property Owner: Cash, Jackie
Map & Parcel: S26-60
Tax Year: 2023

Contention: Mr. Cash visited the office on March 20, 2023 to file for the over 70 homestead exemption, but the deed was not in his name on January 1, 2023.

Determination: Mr. Cash lives at 103 Scoggins Street, Summerville, GA 30747. On January 1, 2023 the property was still in the name of his late father, Jack Cash. Mr. Jackie Cash had the property transferred into his name on March 16, 2023. He did provide a will showing that his mother had bequeathed the property to him in 2015. Mr. Cash stated that he has lived at that property for the past 8 years.

Recommendation: Based on the information presented, I recommend denial of the over 70 exemption for tax year 2023, due to the property not being in the applicant's name on January 1, 2023. Applicant should reapply for tax year 2024.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

c. Property Owner: Muzychko, Keith
Map & Parcel: 59A-11
Tax Year: 2023

Contention: Mr. Muzychko visited the office on March 17, 2023 to file for the standard homestead exemption.

Determination: Mr. Muzychko lives at 7190 Highway 27, Summerville, GA 30747. His residence is above a commercial garage. The whole property is commercial and includes several mini warehouse storage buildings.

Recommendation: Based on the information presented, I recommend denial of the standard homestead exemption due to the property being used for business purposes.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALLEN, REGINALD & VERONICA	38-65-A05	24.5	22.5	NEW
BLACK, SUSAN	39-1	40	38	NEW
CARTER, CAMERON & KRYSTLE	28-28-T16	12.56	10.56	NEW
HELMS, DANNY	55-74-C	12.2	12.2	RENEWAL
HEROD, MAVERICK	63C-2-C	35.1	35.1	RENEWAL
JKE VENTURES LLC	47-129	35	35	CONTINUATION
JKE VENTURES LLC	47-131	60.19	60.19	CONTINUATION
MCELROY, REGINA	25-49	39.58	35.58	NEW
MILLS, THOMAS & PHYLLIS	85-9	25	23	RENEWAL
MON AMI FAMILY REV TRUST	13-18	10.46	10.46	CONTINUATION
OZMENT, MIKE & TAMMY	81-28	115.6	115.6	CONTINUATION
OZMENT, MIKE & TAMMY	81-29	61	61	NEW
OZMENT, MIKE & TAMMY	90-12	120	120	NEW
WILLINGHAM, EDDY	41-75	13.58	11.58	NEW
ZELLNER, CARLOS	55-130-A	43	43	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

IX: INVOICES

1. Parker Fibernet – Inv# 1035850 / Amount \$512.50 / Due 4-7-2023

BOA approved to pay.

Mr. Wilson entertained a motion at 9:28am 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 9:57am by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

The BOA agreed to extend the homestead deadline to Monday, April 3, 2023 at 5pm due to April 1st being on a Saturday.

The BOA discussed homestead exemption reform.

The BOA discussed several upcoming meetings.

Meeting Adjourned at 10:45am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Chattooga County
Board of Assessors Meeting
March 29, 2023