

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 12, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 29, 2023 & No Meeting for April 5, 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Withdrawn - 29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 from Wade Hoyt 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.

Mr. Wilson inquired about the status of the 2023 digest and Nancy Edgeman provided an update.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals taken: 28
Total appeals reviewed Board: 20
Pending appeals: 8
Closed: 20
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: Burton, Frieda

Map & Parcel: T23-110

Mobile Home Key: 364

Tax Year: 2023

Owner's Contention: ceiling falling down, Floors falling in. Part of back gone on one

Owner's Asserted Value: \$ 500

Determination:

1. The mobile home in question is a 1969 Statler Homes/Statler II 12X70 located at 316 Penn Street. The mobile home has a NADA value of \$4,809 for the 2023 prebill digest.
2. A field visit was made on 04/03/2023 (see photos in file)

It was determined that:

1. The mobile home in question is in extremely poor condition past the point of repair. There is windows busted out and part of the back is completely gone. The floors and roof are starting to fall through.

Recommendation: It is recommended that the mobile home to set to salvage value 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

b. Property Owner: Burton, Frieda

Map & Parcel: T23-110

Mobile Home Key: 367

Tax Year: 2023

Owner's Contention: Ceiling falling in, Floor falling in and part back off

Owner's Asserted Value: \$500

Determination:

1. The mobile home in question is a 1974 Conchemco/Westchester 12X50 located at 316 Penn Street. The mobile home has a NADA value of \$3,191 for the 2023 prebill digest.
2. A field visit was made on 04/03/2023 (see photos in file)

It was determined that:

1. The mobile home in question is in extremely poor condition. The ceiling is being held up by a piece of wood and the doors are gone leaving the inside exposed to the elements.

Recommendation: It is recommended that the mobile home be set to salvage value 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

c. Property Owner: Crabtree, Alfred

Map & Parcel: T16-98

Mobile Home Key: 555

Tax Year: 2023

Owner's Contention: MH has depreciated in value, condition has deteriorated

Owner's Asserted Value: 8,000

Determination:

1. The mobile home in question is a 1997 Chandeleur Homes Inc/Chandeleur 16x76 located at 153 Rose Circle. The mobile home has a NADA value of \$18,135 in average condition for the 2023 prebill digest.

2. A field visit was made on 04/03/2023 (see photos in file)

It was determined that:

1. The mobile home has some minor issues that need to be addressed but overall the mobile home is in fair condition.

Recommendation: It is recommended that the mobile home be moved to fair condition in the NADA schedule giving it a new NADA value of \$15,080 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

d. Property Owner: Graham, Ida May

Map & Parcel: 64-35

Mobile Home Key: 2227

Tax Year: 2023

Owner's Contention: Bought the land at 379 Davis Road in 2019 and took down 3 trailers. No trailer to be taxed.

Owner's Asserted Value: \$0

Determination:

1. The mobile home in question is a 1985 Sun Belt Inc/Eastwood 14x45 located at 379 Davis Road. The mobile home has a NADA value of \$853 for the 2023 prebill digest.

2. A field visit was made on 04/03/2023 (see photos in file)

It was determined that:

1. The mobile home in question has been torn down and is no longer there.

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: John Bailey

Vote: All who were present voted in favor

e. Property Owner: Meadows, Jeffery Leonard

Map & Parcel: 57-31

Mobile Home Key: 179

Tax Year: 2023

Owner's Contention: Burned

Owner's Asserted Value: \$0

Determination:

1. The mobile home in Question is a 1985 Guerdon/Guerdon 12X45 previously located at 48 Midway Road. The mobile home has a NADA value of \$4,084 for 2023 prebill digest.
2. A field visit was made on 04/03/2023 (see photos in file)

It was determined that:

1. The mobile home in question burned down 04/20/2022 (see fire incident report in file).

Recommendation: It is recommended that the mobile home be removed from the record 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

f. Property Owner: Thoreson, Joann

Map & Parcel: S10-33

Mobile Home Key: 2968

Tax Year: 2023

Owner's Contention: Floor is gone, window are broke out. At this point cant even get someone to remove

Owner's Asserted Value: \$500

Determination:

1. The mobile home in question is a 1980 Fleetwood/Fleetwood 12X56 located at 34 Gordon Drive. The mobile home has a NADA value of \$4,377 for the 2023 prebill digest.
- 2 A field visit was made on 04/03/2023 (see photos in file)

It was determined that:

1. The mobile home is in extremely poor condition. The windows are busted out and the inside is gutted and falling apart.

Recommendation: It is recommend that the mobile home be set to salvage value for 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: PERSONAL PROPERTY

a. Map & Parcel: T12-61 Personal Property Account #469

Owner Name: Mount Vernon Mills Inc

Tax Year: 2023

Asserted Value: \$78,081,146

Machinery & Equipment: \$19,245,898

Taxable Inventory: \$14,992,260

Freeport Inventory: \$43,842,988

Research from 2022 as follows:

1. Civil Action File-Settlement agreement – Superior Court Ruling 2009

2. Additional Research:

a. 2003 appeal documentation

b. Previous years Board Minutes

c. 2011 Appeal – Resolution of BOE reverts back to 2009 Final Order of Superior Court.

Recommendation: Requesting the Board of Assessor's instructions for the 2023 personal property return and Freeport application for Mount Vernon Mills Inc.

Reviewer: Wanda Brown

Motion to approve using the property owner's asserted value:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VIII: COVENANTS

a. Continuations, new, and renewal covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BAILEY, ROBERT & AMY	23-3	150	150	RENEWAL
BURNETTE, DORIS	9-12-A	48.79	46.79	NEW
CALLAN, EARL & JUDY	18-40	71.5	69.5	RENEWAL
CARGLE, JEFFREY	80-16-C	137.32	137.32	NEW
HAMBY, HUGH II & SUSAN	26-15, 26-20, 26-20-A	17.46	15.46	NEW
HAMBY, HUGH II	26-89	33	33	NEW
HEGWOOD, JOYCE	63-37, 63-44, 63-44-L21	339.17	337.17	NEW
HENDERSON, MARGARET	55-31	20	20	RENEWAL
HUNTER, JOHN ETAL	73-40	198.5	194.5	NEW
HURLEY, ROBERT	28-9-A	28.41	28.41	NEW
HURLEY, ROBERT & BROOKS, SUSAN	28-18	133.29	131.29	NEW
HURLEY, ROBERT	29-67	79	79	NEW
HURLEY, ROBERT	39-71-C	26.5	26.5	NEW
JOHNSON, WILLIAM III & VICKI	61-17	15.52	13.52	NEW
JOHNSON, WILLIAM III & VICKI	61-18	14.14	14.14	NEW
KEEN, JEFFREY & LISA	25-73-B	15.14	15.14	CONTINUATION
LAGRANGE, MICHAEL & MARIANNE	6-25, 6-25-A	40	38	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Expiring covenants not renewed

2022 EXPIRING COVENANT LIST

MAP & PARCEL #	BEGINNING YEAR	TYPE	EXPIRE YEAR
6-34-A	2013	CUV	2022
06-047	2013	CUV	2022
6-50-A	2013	CUV	2022
16-23	2013	CUV	2022
18-25	2013	CUV	2022
18-41-A	2013	CUV	2022
22-2-T22	2013	CUV	2022
24-39-A	2013	CUV	2022
24-39-B	2013	CUV	2022
26-1-Q	2013	CUV	2022
26-1-W	2013	CUV	2022
29-23	2013	CUV	2022
30-41	2013	CUV	2022
41-16-T14	2013	CUV	2022
46-7	2013	CUV	2022
46-42	2013	CUV	2022
47-116	2013	CUV	2022
48-51-L20	2013	CUV	2022
51-7	2013	CUV	2022
51-9-A	2013	CUV	2022
55-38	2013	CUV	2022
55-44	2013	CUV	2022
55-130	2013	CUV	2022
55-130-I	2013	CUV	2022
56-63	2013	CUV	2022
58-20	2013	CUV	2022
58-22	2013	CUV	2022
66-34	2013	CUV	2022
73-33	2013	CUV	2022
74-24	2013	CUV	2022
74-24-A	2013	CUV	2022
78-51	2013	CUV	2022
81-35	2013	CUV	2022
83-1	2013	CUV	2022
90-14	2013	CUV	2022
90-15	2013	CUV	2022
38A-18	2013	CUV	2022
63B-103-A	2013	CUV	2022
63C-2	2013	CUV	2022

Requesting approval to remove the covenants listed above:

Reviewer: Crystal Brady

Motion to approve removal of covenants:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

c. Covenant continuations not continued

2023 COVENANTS NOT CONTINUED			
MAP & PARCEL	OLD OWNER/NEW OWNER	ACREAGE	CUVA YR
06-027	SMITH'S ON THE LOOKOUT/TAYLOR	106.93	2014
6-27-A	SMITH'S ON THE LOOKOUT/TAYLOR	15	2022
07-024	GLOVER FAMILY TRUST/GLOVER	151.93	2015
08-085	MANOUS/GIBBS	268.07	2020
8-88-A	HESTER/HAWKINS	11.49	2022
9-56-C	PEEK/LEGACY FORESTRY	99.1	2022
15-15-TR1	WRIGHT/TIMOSHCHUK	13.18	2022
29-11	ZAMORA/BUTCHERINE	20.13	2020
29-12-D	JELLESMA/JELLESMA	3.07	2020
29-53-C	DOTSON/DOTSON	12.44	2014
41-70-TR1	GREEN/GREEN	12.8	2015
42-36-B	WALDON/HAI	65	2019
47-136	HAYES/NGUYEN	12.66	2017
48-1-G	LANIER/JONES	21.23	2018
59-52	ALLISON/BEARDEN	38.61	2019
63-66	HAYES/HAYES	54.95	2022
69-4-D	LITTLE/OPEKA	4.27	2016
75-9-A	MATHIS/HEADRICK	40.32	2022
79-26	SIMARD/ZHENG SHENG	290	2022
Requesting approval to send 30 day breach letters for covenants listed above:			
Reviewer: Crystal Brady			

Motion to approve sending 30 day breach letters:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

IX: EXEMPTIONS

a. Single homestead exemptions

M&P#	OWNER NAME	TYPE
50-46-A	ABERNATHY, SANDY & TIMOTHY	S1
47A-141-A	AGUILAR-VERDUGO, ABIMAEEL	S1
T06-23	ALEXANDER, CYNTHIA	S1
55B-11	ALEXANDER, TRACY	S1
06-029	ALLEN, HELEN	S1
T05-27	ANDREW, ANGELA	S1
35-65-A	ANDREWS, RHONDA	S1
49-91-B	AZEVEDO, LUCIA & ANTONIO	S1
75-20	BAILEY, PATRICIA	S1

L02-61	BATTLES, CARLTON	S1
48B-6	BEAN, TIFFANY	S1
S28-20	BENNETT, TRACY	S1
16-15-C	BENTON, ANGELA	S1
39B-36	BISHOP, DONNA	S1
39C--10	BISHOP, STACY	S1
S42-37	BISHOP, WILLIAM	S1
68-99-L11	BOWDEN, RANDALL JR.	S1
65-18-B	BOWEN, ALISHA	S1
L03-90	BRAGG, LISA	S1
66-44	BRIDGES, DANNY	S1
79-31-B	BRINKMANN, JUSTIN & MICHELE	S1
28-20	BRISON, ETHAN	S1
64-120-B	BROWN, AMANDA	S1
63B-25	BROWN, JERRY	S1
S18-6	BROWN, RICHARD & GRETCHEN	S1
P02-2	BROWNLOW, GARY & NELLIE	S1
T07-47	BRYAN, KATHERINE & JAMES JR.	S1
55-52-L9A	BRYANT, ANTHONY JR.	S1
20-17	BURKE, JAMES	S1
T07-139	CALHOUN, HAYLEY	S1
M06-43	CAMPBELL, RICHARD & BARBARA	S1
57-11-L01	CANONGO, VICTOR & GISEL	S1
28-28-T16	CARTER, CAMERON & KRYSTLE	S1
72-34-57	CASH, JEREMY	S1
40-43	CAVIN, CASIE	S1
S04-20	CHAMPION, LISA	S1
86-8	CHEEK, CHE	S1
43A-15	CLACK, RALPH	S1
37-111	CLEMENT, MICHELLE	S1
08-077	CLEMENTS, EMILY	S1
48-48-P	CLIFTON, ROBERT & MELYNDA	S1
48-48-C	CLONTS, ROBERT & ANSLEY	S1
48-37-M	COFFMAN, GERALD	S1
2-38-A	COLEMAN, LAMAR	S1
S25-70	COLEY, JAMES & MIRANDA	S1
T07-127	COLEY, MARCY	S1
67-65	COLLINS, SHANNON	S1
3-38-A	COMPTON, PATRICIA	S1
30B-8	CORDLE, WENDY	S1
63B-23	COULTER, ANGELA	S1
8-61T-13-A	CRAIN, ANGELA	S1
24-24-D	CROUCH, WILLIAM	S1
53-24-D	DAVENPORT, JEREMY & APRIL	S1
51-38-A	DAVILA, HENRY & BRENDA	S1
44-16-C	DEAN, KEVIN & ANTOINETTE	S1
48C-49	DEBERRY, RICKEY	S1
83A-3	DENNIS, JACQUELINE	S1
S21-63	DEVRIES, SCOTT	S1
55A-5	DICKSON, DAVID	S1

50C-60	DOOLEY, NICHOLUS	S1
39A-42	DOWDY, BEVERLY	S1
15-47-A	EDWARDS, JANICE	S1
M02-20	ELIAS, BRUCE	S1
M04-6	ELLIOTT, PEYTON	S1
T04-64	ELSBERRY, BLAKE & LAUREN	S1
S36-48	ESPY, KELSEY	S1
28-11	EVANS, ERIC & ROZELLYN	S1
75-L10-A	EVANS, TODD & VERONICA	S1
85-3	EVERETT, MATTHEW & CALLIE	S1
06-039	FAULKNER, MICHAEL & DEBORAH	S1
S45-15	FERRELL, GREGORY	S1
41-16-T08	FLETCHER, BONNIE & JUSTIN	S1
63B-86	FREEMAN, FEISHA	S1
26-1-A	GANT, JEANNIE & JAMES JR.	S1
64-100-20	GARDNER, JEFF	S1
52-16A-T07	GATTIS, MITCHELL	S1
46-22	GENTRY, WILLIAM & ALISON	S1
18-38-A	GOLDTHORP, ZANE	S1
75-L11	GONZALEZ, VERONICA	S1
T15-8	GREESON, RICHARD	S1
36-39	GROCE, BRADLEY	S1
S28-35	GROOVER, WANDA	S1
47-108	GROVES, STEVEN	S1
56-34-L02	GUALLASAMIN, SARA	S1
17-9-T05	GUILFORD, LISA & WILLIAM	S1
37-99	GUNDRUM, JASON	S1
M02-51	HAMILTON, JACKIE	S1
50-21	HAMPTON, AUTUMN	S1
26-46	HARPER, JOBE	S1
T07-25	HARRIS, MICHELLE	S1
89-16	HAYES, JAMES	S1
63-37	HEGWOOD, JOYCE	S1
T01-18-L10	HELLARD, RACHEL	S1
50C-27	HENINGER, BETTY	S1
56-56	HENRY, JIMMY	S1
48-51-L15	HILL, BRANDY	S1
37-67-L01	HOGUE, BRENT	S1
08-047	HOLLIDAY, WILLIAM	S1
T17-65	HOWARD, TJEDE	S1
8-61-T22	HUDGINS, ANTHONY	S1
S29-48	HUGGINS, STEPHEN	S1
47-1-C	HUGHES, RACHEL	S1
19-26-D	HUNT, JEFFREY	S1
28-19	HURLEY, GARRETT	S1
28-18-A	HURLEY, KIMBERLY	S1
26-75	HUTCHINS, ETHAN	S1
69-35-E	INGRAM, JAMES	S1
40B-1	IOCOVOZZI, JOSEPH	S1
81-34-B	JARMAN, KRISTI & ROBERT	S1

T15-6	JENNINGS, LUCI	S1
S10-11	JOHNSON, JOHNNY	S1
61-17	JOHNSON, WILLIAM III	S1
S41-LT-3	JONES, PATRICIA	S1
T17-32	KAY, BRAD	S1
39 E 32	KENDRICK, AMY	S1
56-22	KENNEDY, AMY	S1
18-11	KERCE, KATHARINE	S1
T18-16	KERSEY, BREANNA	S1
17-9-T07	KOHN, CHARLES & REYNOLDS, DONNA	S1
30B-53	LACKEY, MAE	S1
37-67-15	LAMBERT, LUTHER & SHANNON	S1
T14-36	LANIER, GINGER	S1
58-72	LAWRENCE, TOMMY & TIFFANY	S1
36-81-L06	LEDFORD, JACK	S1
S35-36	LINDSAY, RICHARD	S1
63-14	LIVELY, COREY	S1
16-15-B	LOVE, WES	S1
86-9	LUNSFORD, DAVID	S1
55-109-TR1	MACEDO, JOHN	S1
41-96	MALLOY, MIKE & CONNIE	S1
19-45	MARBUTT, JACKIE	S1
S28-41	MARIN, ROBERT JR.	S1
T18-15	MASTERS, LINDA	S1
B01A-8	MATRAVERS, VANESSA	S1
81-26	MCCARTY, TERRI TODD	S1
M01-1	MCCOLLUM, WILLIAM	S1
41-15-D	MCGILL, AMBER	S1
48-48-J	MCGILL, SAVANNA	S1
68-94-K	MILLER, LEVI	S1
M01-19	MONEY, JASON	S1
64-32	MOOREFIELD, RANDY & SARAH	S1
S29-57	MORGAN, BILLY	S1
16-69-TR-1	MORRIS, JASON	S1
T15-21	MORRISON, KEITH	S1
67-59	MOURILLON, PATRICIA	S1
T05-43	NORROD, ALICIA	S1
T04-43	OQUINN, ROGER	S1
81-32-D	OWENS, CHRISTOPHER	S1
81-13	PASLEY, JENNIFER	S1
72-34-26	PAYTON, ROGER II	S1
S15-64-A	PERRIEN, JENI	S1
S31-40	PERRY, JOYCE	S1
47B-13	PERRY, TJUANA	S1
40-112-B	PHILLIPS, CARLA	S1
90-3-C	PIKE, BRITTANY	S1
28-28-LT1	PLEWKA, CASTEN & BEVERLY	S1
49A-2	POWELL, JACQUELINE	S1
64-77	POWELL, MAVERIK & KAITLIN	S1
55B-7-A	PRICE, EDDIE	S1

B02-22	PRINCE, JAMIE	S1
49A-6	PUGH, TANEAL	S1
S29-37	PURCELL, LUKE	S1
55-41	RAY, TERRY & TERESA	S1
68-62-H	SHARPE, DARENEQUE	S1
72-34-21	SLAYTON, GUY & SUSAN	S1
73-5-L24	SMITH, NEENA & RANDALL	S1
S33-43	SNYDER, REBECCA	S1
75-L22	SPATES, MICHAEL & DESTINY	S1
10-23-C	SPENCER, MATTHEW	S1
S25-38	STANPHILL, SONDRRA	S1
T07-73	SURBER, JOHN	S1
46-19-T16	TAPP, LARRY	S1
40-104	THOMAS, REBECCA	S1
35-24-E	THOMPSON, BEN	S1
35-76	THOMPSON, KATHY	S1
35-47	THOMPSON, WES	S1
39B-10-A	TIMMONS, MARVIN	S1
P02-44	TRAMMELL, LISA	S1
T13-5	TREADAWAY, DANA	S1
S26-31-A	TUCKER, KAYLEE	S1
S44A-4	ULMER, CHRISTOPHER	S1
6-16-C	VANHOFF, THOMAS	S1
45A-29	VILLEDA, RAUL & TINA	S1
39C-9	WALKER, SHEA	S1
66-13-E	WHITED, HEATH	S1
47A-84	WILLIAMSON, PATRICIA	S1
63-16	WILLIAMSON, TERRY & ANGELA	S1
41-75	WILLINGHAM, EDDY	S1
16-38-T04	WILSON, TRENT	S1
M01-28	WOODARD, JACOB	S1
47-27	WOODS, GARY	S1
7A6-9	WOOTEN, MATTHEW	S1
48C-21	WORLEY, CATHY	S1
65-44-A	YORK, JEREMY & REBECCA	S1
41-120	YOUNG, DALE	S1
81-33	ZABLAN, MOLLY & RUSSELL JR.	S1

Requesting approval for the single homestead exemptions listed above.

Reviewer: Crystal Brady

Motion to approve single homestead exemptions:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Age 62 and over homestead exemptions

M&P#	OWNER NAME	TYPE
64-1-F	BLACKMON, GEORGE	S3
28-21	BROOKS, SUSAN	S3
S42-14	BRYANT, DEBORAH	S3
S08-25	CALDWELL, RAY & MARY	S3

T23-22	CARR, STEVE	S3
52-5	EDMUND, PATRCIA	S3
T08-5	FLETCHER, DONNA	S3
P02-32	FLETCHER, STEPHEN & REBECCA	S3
55-75	HELMS, DANNY	S3
64 E 86	HENSLEY, CAROL	S3
T17-36	JEWETT, KAREN	S3
S16-34	KIRBY, SHERRY	S3
83A-19-C	LUFFMAN, DEBOARAH	S3
S31-20-A	MARKS, JEANIE	S3
25-49	MCELROY, REGINA	S3
36-49	MIDDLETON, TERESA	S3
39D-17	MILLICAN, LOUETTA	S3
T14-31	NOWAKOWSKI, RAYMOND & WENDY	S3
68-99-L9A	RATLIFF, ROBERT	S3
T17-55	SPARKS, DENNIS	S3
18-39	WHALEY, STEVE & JANEY	S3
P09-16	WILLIAMSON, TERRY	S3

Requesting approval for the age 62 and over homestead exemptions listed above.

Reviewer: Crystal Brady

Motion to approve 62 and over homestead exemptions:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

c. Age 65 and over homestead exemptions

M/P #	OWNER NAME	TYPE
55-61	AKERY, MARY	S4
S41A-14	ANDERSON, GILDA	S4
63B-22	BLACK, DENNIS	S4
39-1	BLACK, SUSAN	S4
T23-70	BOOTH, MARLENE	S4
43A-14	BRISON, ROGER	S4
63B-3	BROWN, ALVIN & VICKIE	S4
2-3-A	BROWN, DONNA	S4
39B-26	BURKE, DONNA	S4
03-014	CASS, JAMES & CATHERINE	S4
S36-45	CAVIN, KATHY	S4
02-038	COOTS, CAROLYN	S4
S37-6	CORDLE, CATHY	S4
S39-52	COVINGTON, ALFRED & CHONG	S4
64-100-12	CRIDER, WILLIAM & MARY	S4
48F-51-W24	DATZ, ALAN & BARBARA	S4
36-23	DESMITH, GLORIA	S4
P06-28	DOOLEY, MARY & LARRY	S4
50C-54	DUKE, BARRY & JIMMIE	S4
41-128-A	EVANS, ARTHELL & PAMELA	S4
72-8	GARRETT, RICKY & LYNNE	S4
50C-28A-L05	HALL, LEON & BRENDA	S4
37-67-34	HENDERSON, DAVID	S4

T04-52	HEPLE, JOHN & ANNETTE	S4
48A-19-A	HOBBS, PAMELA	S4
64-95	HOLBROOK, VICKIE	S4
59A-13	HUGHES, ALLEN	S4
S37-38	HUMPHREYS, BENNY	S4
80-3	HUTCHENS, DIANA	S4
49-121-B	LEEPER, JOHN & HELIA	S4
7A4-20	LLOP, MARIANNA	S4
36-54	LOWRANCE, MICHAEL	S4
S28-26	MARSHALL, PAMELA	S4
37-125	MAXWELL, RANDY	S4
T07-38	MCCOLLUM, EDITH ANN	S4
M03-23	MITCHELL, CHARLES & DEBORAH	S4
40-27	MONEY, RANDY & PAT	S4
S34-45	MURRAY, JOHN	S4
39-12	OVERMIER, STEPHEN	S4
36-32A-L11	PARKER, DERRELL	S4
87-4	PHILLIPS, JOHN	S4
38B-42	RAUGHTON, EDWIN	S4
22-9-T05	RENFROE, FOYE & JEANIE	S4
L03-47	REYNOLDS, CLAUDIA	S4
40-21	SAUSVILLE, BRUCE & DONNA	S4
64F-16	SAWYER, KAREN	S4
89-5	SHAW, JUDY	S4
79-6	SHIELDS, KATHY	S4
16-87	SHIFLETT, TIMOTHY	S4
M03-22	SMITH, LINDA	S4
78-50-C	SNOW, DAVID & AVIS	S4
14-8A-L08	SPRONZ, KEVIN & KARIN	S4
25-57	SUMNER, DAVID	S4
48C-51	TAPP, SAMUEL & JUDY	S4
81-3-A	TATUM, THOMAS & MERRY	S4
40A-43	TAYLOR, DONNY & JAMIE	S4
83-23-C	THURSTON, DONNA	S4
68-99-L01-A	TWEEDELL, LARRY	S4
P11-18	WADDELL, STEVE	S4
37-82-D	WALKER, REEDA	S4
19-11	WINTERS, CAROL	S4
59-59	WRIGHT, MICHAEL	S4

Requesting approval for the age 65 and over homestead exemptions listed above.

Reviewer: Crystal Brady

Motion to approve 65 and over homestead exemptions:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

d. Age 70 and over exemptions

M/P#	OWNER NAME	TYPE
78-4	ALLMON, EARL	35
L01-15	ANDERSON, BRENDA	35

30B-26	BAGGETT, MARY	35
8-61-T18	BARNES, CATHERINE	35
B01A-TR-10A	BATTLES, JUANITA	35
S36-32	BISHOP, SHIRLEY	35
08-111	BLACK, MARY	12
50C-48	BLACKWELL, ROBERT	35
P11-11	BLANSIT, WAYMON	12
L03-67	BOWLING, JOSEPH & WANDA	35
37-37	BOWMAN, JACKIE	12
L03-4	BRESSNER, NANCY	35
S29-17	BREWSTER, JOHN & JUDY	12
78-70	BRIDGES, KAREN	35
13-76-L12	BROCK, LARRY	12
46-36-C	BROWN, MARY D.	35
39-41	BROWN, PHYLLIS	35
9-12-A	BURNETTE, DORIS	35
25-63	BURTON, FRANCES	35
S25-59-A	BUTLER, PHILLIP	35
S31-39-B	CESAREO, CAMILLA	35
S43-5-A	CORBIN, JACKIE	35
T16-38	CRAIG, SHIRLEY	35
67-10	CRANE, JOYCE	12
T23-103	CROFT, JOHNNY	35
78-52	CUMBAA, LINDA	35
84-33	DAWSON, PATRICIA	35
59-28	DEBERRY, SANDRA	35
L03-78	DEKARSKE, RICHARD & BARBARA	35
T18-24	DIBBLE, DAVID	35
S11-22	DODD, MALCOLM	35
16-21	DOOLEY, JERRY & ANGELA	32
29-54	DOTSON, JIMMY & BETTY	35
78-22	DOVER, THOMAS & FREIDA	35
39A-88	DOWNES, GLENN	12
S40-38	EVANS, PEGGY	35
64E-48-G	EZELL, DALE & CONNIE	35
48B-32-D	FARMER, MARY	35
6-50-C	FLANNIGAN, MACK & DEBORAH	35
T18-14	FOX, DAVID	35
59B-17-B	GALLOWAY, ROGER	35
S36-28	GAYLER, RANDY	31
T17-82	GAYLER, SCOTT & FAYE	35
S45-18	GREENE, EVELYN	12
29-26-C	GREENING, JAMES & MARYL	35
78-43-N	GRIZZEL, ROBERT	35
49A-3	GROGAN, SHIRLEY & ODIS	35
37-67-13	HENRY, DAVID & BEVERLY	35
66-48-A	HENRY, GEORGE III	34
25-47	HICKMAN, PATRICIA	35
47A-21	HILL, MAURICE	12
16-84	HILL, RON & CAROLYN	35

38A-21	HUGHES, JAMES & CARLA	35
S13-42	HUNTER, CHARLES	35
48B-22	HUNTER, JIMMY & KATHY	35
39D-6	HUNTER, WILLIAM	35
69-35-E	INGRAM, JAMES & PAMELA	35
25-27	JENKINS, THERESA & WILLIAM	12
35-24-F	JOHNSON, JOE	13
29-37	JOHNSON, SYLVIA	12
T16-74	KELL, BRENDA	35
P07-35	KINDEL, LOIS	35
39-33	LANKFORD, GARY & REBECCA	35
72-34-12	LECKER, CHARLES JR.	35
47A-23	LEMING, JAMES H.	31
63B-83	LOWRANCE, JENITH	35
19-45	MARBUTT, JACKIE	35
T08-21	MASON, HILDA & BARNUM	35
T18-15	MASTERS, LINDA	35
73-33-A	MCCARY, MYRA	35
15-76	MCCRICKARD, AMELIA	35
21-32	MCCRICKARD, GARY	35
48C-47	MCCURDY, CONNIE	12
30B-42	MCNEESE, BETTY	35
25-56	MCRAE, JIMMY & SARAH	35
S26-52	MCVADON, BRENDA	12
24-27-LT5	MILLER, HENRY	35
S16-42	MILLER, THOMAS E.	35
16-17	MITCHELL, JUNE	12
37-67-21	MOO-YOUNG, VALERIE	32
S21-4	MORTON, GLENDA	35
15-51	MOSS, VICKI	35
T04-12	NAVES, PEGGY	12
63-26-48	NEWBERRY, ELLEN	35
48B-28	OWENS, DAVID	35
42-9	PEPPERS, MARILYN & GUY JR.	35
49A-20	PEPPERS, STEPHEN & SANDRA	12
T10-20	PERKINS, BARBARA	35
14-65	PETTIGREW, MARTHA	35
65-13	PETTYJOHN, ELAINE	35
S16-9	PETTYJOHN, STEPHEN	35
39-28	PLEDGER, SHIRLEY	12
S21-78	POLLARD, VERONICA	35
S40-74	PRICE, MAE	35
S31-44	RATLEDGE, CHARLES	35
B01A-7	SCHRADER, MARK	35
30-77	SIKES, BRENDA	35
60-8-C	SIMPSON, QUINN	35
24-52	SMITH, HOMER	35
47-80	SNYDER, DAVID	35
08-092	SPIVA, DONALD	35
39D-35	STEPHENS, JAMES	35

55-3-L11	STEPHENS, JOHNNY & JEANETTE	13
T18-32	STEPHENS, KENNETH & HILDA	35
S34-13	STEWART, ROLAND & JACQUELYN	35
37-82-A	STOKER, JAMES	13
48-1-E	STRUDER, STEVEN & MARIA	12
L04-19	STYLES, WANDA	35
S32-74	SUIT, WAYNE	35
L04-25	SWORDS, RAYMOND	35
40A-30	TALLENT, EDWIN	35
37-5	TAPP, WILLIAM & NANCY	35
31-28	TAYLOR, JAMES & ELLA	12
74-20	TAYLOR, ROBERT & MARY	12
P07-36	TUTTLE, PATSY	35
56-34-F03	VASQUEZ, PATTY & HURST, BARBARA	12
S04-11	VAUGHN, KENNETH	34
79-18	VEATCH, LARRY & DIANE	35
47A-149	WADE, RHONDA	35
48-69-L14	WALRAVEN, DEBORAH	12
T08-48	WARD, ROBERT & NANCY	12
37-67-33-11	WARD, WILLIAM JR.	35
T17-110	WARREN, STEVEN & PAMELA	35
S32-5	WATKINS, FRED A	13
49A-1	WATWOOD, MARLENE	13
M02-25	WELCH, JAMES & ROBIN	35
38-105-B	WELLS, LARRY	35
38-165-A	WHITE, CHERYL & DANNY	12
75-24	WHITE, RICHARD	12
S16-66	WHITNER, MARY BAKER	35
41-68-A	WILKERSON, DAVID	12
S08-53	WILLIAMS, JOHN W.	35
55B-43	WILLIAMS, THOMAS & MARLENE	32
S22-51	WILSON, NELSON & BRENDA	12
73-56-B	WOODY, ERNIE & MARY	35
08-063	WRIGHT, MARY	35
24-27-LT7	WRIGHT, WILLIAM JR	12
18-16	YARBROUGH, DUANE	12
08-007	YOUNG, BLANDING	35

Requesting approval for the age 70 and over homestead exemptions listed above.

Reviewer: Crystal Brady

Motion to approve 70 and over homestead exemptions:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

e. Exemption denials

M & P #	OWNER NAME	TYPE	REASON
39-52	BLACKWELL, GARY	S4	INCOME TOO HIGH
S26-60	CASH, JACKIE	35	DIDN'T OWN PROPERTY ON JAN. 1
39-31	COLGROVE, LEE	S4	INCOME TOO HIGH
51-38-A	DAVILA, HENRY	35	INCOME TOO HIGH

S04-60	GLADNEY, TAMMY	S3	INCOME TOO HIGH
T16-71	MCGUIRE, DARTY	S3	INCOME TOO HIGH
59A-11	MUZYCHKO, KEITH	S1	PROPERTY USED FOR BUSINESS
S34-49	OSBY, REBECCA	35	INCOME TOO HIGH
50B-23	RILEY, JAMES	35	INCOME TOO HIGH
37-14	SCOGGINS, CHARLES	35	INCOME TOO HIGH
S26-3	SCOGGINS, DANNY	35	INCOME TOO HIGH
T12-47	WILLIAMS, JOHN	S4	INCOME TOO HIGH

Requesting approval to deny the exemptions listed above.

Reviewer: Crystal Brady

Motion to approve denial of exemptions:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

f. Veterans exemption

Property Owner: Kinnamont, Joseph

Map & Parcel: 52-4-A

Tax Year: 2023

Contention: Mr. Kinnamont visited the office on March 31, 2023 to file for the Veterans Exemption.

Determination: Mr. Kinnamont presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file). However, Mr. Kinnamont is employed with the Chattooga County Sherriff's Office and the law mentions individual unemployability.

Recommendation: Based on the information presented, I am requesting that the BOA provide guidance for this Veterans Exemption per O.C.G.A 48-5-48(a)(1) beginning tax year 2023.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to deny veterans exemption due to applicant being employed:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

X: MISC ITEMS

a. CUVA and FLPA values for 2023

Rule 560-11-11-.12. [Effective April 2, 2023] Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the 2023 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9): (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 985, W2 884, W3 803, W4 736, W5 675, W6 625, W7 586, W8 537, W9 490.

Rule 560-11-6-.09. [Effective April 2, 2023] Table of Conservation Use Land Values

(1) For the purpose of prescribing the 2023 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 985, W2 884, W3 803, W4 736, W5 675, W6 625, W7 586, W8 537, W9 490, A1 1,791, A2 1,693, A3 1,569, A4 1,438, A5 1,296, A6 1,159, A7 1,031, A8 904, A9 773.

Recommendation: Requesting BOA approve and adopt the Department of Revenues Forest Land Protection and Conservation Use Land Values for 2023.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

Mr. Wilson entertained a motion at 10:25am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Jack Brewer, All that were present voted in favor. A motion was made to exit executive session at 10:35am by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.

The BOA discussed homestead exemption reform.

Nancy Edgeman discussed vehicle issues and the BOA acknowledged.

The BOA discussed the consent order.

The BOA discussed a letter from Sherriff Schrader regarding a recent property owner incident.

Nancy Edgeman discussed implementing a policy to address how the field appraisers should handle disgruntled property owners and the BOA agreed.

The BOA discussed taking further measures to identify ourselves in the field.

Meeting Adjourned at 10:37am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Chattooga County
Board of Assessors Meeting
April 12, 2023