

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
May 3, 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 April 19, 2023, Zoom Meeting to discuss Chattooga LLC on April 24, 2023, & No Meeting for April 26, 2023

BOA reviewed, approved, & signed

II. BOA/Employee:

a. 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Withdrawn - 29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.

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: 28

Total appeals reviewed Board: 26

Pending appeals: 2

Closed: 26

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: Broom, Lawrence & Betty

Map & Parcel: 29-24

Mobile Home Key: 264

Tax Year: 2023

Owner's Contention: Roof leaks no power no septic going to it, no water, windows broken.
Owner's Asserted Value: \$2000

Determination:

1. The mobile home in question is a 1973 DMH/American 24x60 located on Smith Rail Road. The mobile home has a NADA value of \$11,392 for the 2023 prebill digest.
2. A field visit was made on 04/20/2023 (see photos in file).

It was determined that:

1. The mobile home is in extremely poor condition. The roof is separating from the mobile home and is rotted. The whole back wall of the mobile home is pushing out leaving the inside exposed.

Recommendation: It is recommended that the mobile homes value be set to the owners asserted value of \$2,000 for the 2023 prebill digest.

Reviewer: Meghan Howard/Courtney McStay

Motion to approve setting mobile home to scrap value:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Property Owner: Leguin, Karen

Map & Parcel: 79-21

Mobile Home Key: 1398

Tax Year: 2023

Owner's Contention: Water damage inside. Need inside inspection.
Owner's Asserted Value: \$6000

Determination:

1. The mobile home in question is an 1981 All American home(HUD) / All Models For A Manufacturer 24x52 located at 271 Little Egypt. The mobile home has an NADA value of \$13,028 in poor condition for the 2023 prebill digest.
2. A field visit was made on 04/21/2023 (see photos in file)

It was determined that:

1. The mobile has some minor issues with the roof and floor that need to be fixed but overall the mobile home is in good condition. The mobile home is already set at poor condition in the NADA schedule for 2023 prebill digest.

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

Reviewer: Meghan Howard/Courtney McStay

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

VII: REAL PROPERTY RETURNS

a. Map & Parcel: 52-16A-T07
Owner Name: Gattis, Mitchell
Tax Year: 2023

Asserted Value: \$5,400

Determination: A review was conducted of the property to verify the quality and condition of the home as well as the progress of its construction. The house appears to be 50% finished. There is no plumbing, fixtures, electrical, insulation, interior walls, or flooring. The home is constructed from self milled lumber and is constructed in such a manner as to give the appearance of a log cabin. Gaps were found between every log. The subfloor was also constructed from self milled boards with gaps and holes. Both of these things allow the home to be exposed to the elements. Construction of the house was started in 2020 so there is little physical depreciation. However, a section of the floor appears to be sagging and some roofing has already been damaged from storms. A deck has been converted into an open porch. ff

Recommendation: The grade of the home should be lowered to 50, the percent complete should be 50%, a .75 market risk factor applied, and the physical condition should be raised to 90. This would lower the fair market value of the improvement from \$10,530 to \$6,143.

Reviewer: Marty Corbitt

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

b. Map & Parcel: 39A-89
Owner Name: Hartline, Kayla
Tax Year: 2023

Property Owner's Contention: Home was removed 11/23/2022
Asserted Value: 0

Determination: A review was conducted of the property to verify the house was gone. The house was no longer there. An invoice for the demolition dated for 12/12/2022 was also given with the return.

Recommendation: Delete the residential improvement from the record for tax year 2023.

Reviewer: Marty Corbitt

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

c. Map/ Parcel: 49A-31
Owner: Maplewood Apartments
Tax Year: 2023

Owners Returned Value: \$706,720

Return was received on March 6, 2023.

Maplewood Apartments appealed in 2021 and the final value set by the Board of Equalization was \$706,720 based on an appraisal from Stewart Management Company.

The values entered on the return are the same as previous years 299C value (see form in file). Return shows previous year value as \$551,927 and current year as \$706,720. The correct value is \$706,720.

The appeal from 2021 has a 299C lock for 2021, 2022, & 2023 for \$706,720.

Recommendation: I recommend no change and leaving the value at \$706,720 for 2023.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

d. Map/ Parcel: 49A-40
Owner: Maplewood Apartments
Tax Year: 2023

Owners Returned Value: \$706,720

Return was received on March 22, 2023.

Maplewood Apartments appealed in 2021 and the final value set by the Board of Equalization was \$931,924 based on an appraisal from Stewart Management Company.

The values entered on the return do not reflect our correct values for previous or current year (see form in file). Return shows previous year value as \$551,927 and current year as \$706,720. The correct value is \$931,924.

The appeal from 2021 has a 299C lock for 2021, 2022, & 2023 for \$931,924.

Recommendation: I recommend no change and leaving the value at \$931,924 for 2022.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VIII: COVENANTS

2023 COVENANTS				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BEARDEN, FRANK	59-52	38.61	38.61	CONTINUATION
DOTSON, GREGORY	29-53-C	12.44	12.44	CONTINUATION
HAYES, BRAD & HAYES, SANDRA	63-66	54.95	52.95	CONTINUATION
JONES, JAMES	48-1-G	21.23	21.23	CONTINUATION
LEGACY FORESTRY & LAND LLC	9-56-C	99.1	99.1	CONTINUATION
TAYLOR, CHARLES & MAHEALANI	06-027	106.93	106.93	CONTINUATION
TAYLOR, CHARLES & MAHEALANI	6-27-A	15	13	CONTINUATION
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

IX: MISCELLANEOUS

a. Subject: Update Base Year for Commercial improvements

Tax Year: 2023

Determination: Per consent order, the board shall update the base depreciation year and review the assigned effective age to all improvements and ensure improvements have the proper amount of accrued depreciation applied for modernization, rehabilitation, normal maintenance, or lack of normal maintenance as defined in Department of Regulation Rule 560-11-10-.02(1)(d).

Recommendations: Requesting approval to update the commercial base year to 2023.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Covenant breach

Property Owners: Butcherine, Larry & Tracy

Map & Parcel: 29-11

Tax Year: 2023

Contention: Mr. Butcherine visited the office on April 26, 2023 and informed us that he does not wish to continue the covenant and wants a voluntary breach.

Determination:

1. This property is a 20.13 acres with a house purchased on 3/23/2022.
2. The previous owners, Juan & Tracy Zamora, placed the property in a covenant in 2020.
3. The penalty breach amount is \$2,526.16.

Recommendation: Based on the information presented, I recommend allowing Mr. Butcherine to voluntarily breach the covenant and pay the penalty amount.

Reviewer: Crystal Brady

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

X: INVOICES

1. Parker Fibernet – Inv# 1036191 / Amount \$512.50 / Due 5-5-2023

BOA approved to pay.

Mr. Bailey inquired about our ongoing vehicle issues and the BOA discussed.

Mr. Wilson inquired about having another homestead reform meeting with the tax commissioner and Nancy Edgeman responded that she had been in discussions with Joy and another meeting would be scheduled soon.

Mr. Bailey inquired about having an informal meeting with the Clerk of Superior Court to discuss appeal procedures.

Mr. Wilson inquired about the signs for the vehicles and vests for field appraisers and Nancy Edgeman responded that the decals had been placed on the vehicles and the vests were ordered through the sheriff's department.

Mr. Bailey inquired about GMASS's progress towards completing our residential schedules and Nancy Edgeman responded that she had spoken with GMASS and they are supposed to have their updates complete by the end of May.

Nancy Edgeman discussed a covenant property being sold to the US Forestry. They are requesting to breach the covenant without penalty. The BOA discussed.

Meeting Adjourned at 10:35am.


Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman

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