

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 19, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Jason Espy, County Commissioner Blake Elsberry, and Tax Commissioner Joy Hampton joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 12, 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 2023 Real & Personal Certified to Board of Equalization – 0

Withdrawn - 0

Cases Settled – 0

Hearings Scheduled – 0

Pending cases – 0

Superior Court - 0

We have one 2022 appeal pending Superior Court.

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

The office is taking appeals.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals: 28

Total appeals reviewed Board: 28

Pending appeals: 0

Closed: 28

Certified to the Board of Equalization: 2

2023 Real & Personal Appeals taken: 415

Total appeals reviewed Board: 0

Pending appeals: 415

Closed: 0

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

Requesting BOA acknowledge

VI: APPEALS:

a. Map & Parcel: Personal Property account #1078

Owner Name: BRYANT, JOHN

Tax Year: 2023

Asserted Value: Boat asserted value \$3,000 provided comparables; Jet Ski \$0 (sold)

Determination:

1. The marine values are applied to records in accordance with the standard pricing guide ABOS Marine Blue Book; the values increased across the board in 2023.
2. The motor description is not included in the DNR information and an average motor value for this type boat was estimated.
3. The property owner provided J.D. Power's average retail value 1995 Tracker Marine Nitro Sport like the subject at \$6,220
 - Also provided three potential comparables of 1995 fish and ski boats (these are not Tracker Marine Nitro Series boats)
4. 2022 total value \$5,195; 2023 ABOS value before changes \$12,356; final 2023 ABOS value after detail updates \$9,354

Recommendation: Suggesting the description changes for a value decrease from \$12,356 to approximately \$9,354 for tax year 2023 using the ABOS standard valuation provided by the State to maintain uniformity.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Map & Parcel: Personal Property account #1531

Owner Name: Miller, Richard

Tax Year: 2023

Asserted Value: \$10,000

Determination:

1. The marine values are applied to records in accordance with the standard pricing guide ABOS Marine Blue Book; the values increased across the board in 2023.
2. The boat description received from DNR was incomplete and the boat was matched in ABOS with a the wrong year model as Ranger 175 hp valued at \$57,089 and should be a Ranger 115 4S valued at \$27,870, according to the dealer's description information from the bill of sale.

3. The owner provided documentation and also stated that a tree fell on the boat causing damage, the motor runs but the boat is damaged; entering the boat as fair condition would then decrease the value to \$14,176.
4. According to ABOS with the correct description and adjusting the condition to fair, the boat value will decrease; however, the ABOS value does not go as low as the property owner's asserted value.

Recommendation: Suggesting the description changes and applying fair condition for a value decrease from \$57,089 to approximately \$14,176 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

c. Map & Parcel: Personal Property

Tax Year: 2023

1. **Owner: Burrage, John - Acct #1830**
Boat asserted value \$0 (sold); Jet Ski asserted value \$2,000
 - 2022 total value \$5,437; 2023 ABOS value before changes \$12,663, final 2023 ABOS value with Jet Ski only \$2,328.
2. **Owner: Broome, Rickey - Acct #1069**
2 boats asserted value \$0 (one sold, one used as scrap metal and destroyed)
 - 2022 total value \$4,972; 2023 ABOS value before changes \$15,13; final 2023 value removing both boats \$0
3. **Owner: Grindstaff, James - Acct #1219**
Boat asserted value \$0 (sold and title transferred to Alabama purchaser)
 - 2022 total value \$3,122; 2023 ABOS value before changes \$8,834; final 2023 value removing boat that sold \$0
4. **Owner: Dukes, James - Acct #1496**
Pontoon boat asserted value \$0 (sold); Bass Tracker asserted value \$3,800
 - 2022 total value \$4,946; 2023 ABOS value before changes \$9,968; final 2023 ABOS value after removing pontoon \$6,516
5. **Owner: Hughes, James - Acct #355**
Boat asserted value \$4,500; description details need updating
 - 2022 total value \$4,764; 2023 ABOS value before changes \$12,709; final 2023 ABOS value after detail description updates \$10,744

Determination:

1. In tax year 2023 the ABOS Marine Blue Book's values increased above the tax generating value prompting an assessment notice for the appellant's in this agenda listing.
2. Their boats were previously flagged in our records for no reporting form due to being below the tax generating amount; not giving the property owner's the opportunity to report issues to us.

Recommendation: Remove all watercraft that's verified as sold and update descriptive issues (if any) on the boats still owned and apply corrected ABOS values once descriptive details are corrected.

Reviewer: Wanda Brown

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

VII: VETERANS EXEMPTIONS

a. Property Owner: Deberry, Sanford
Map & Parcel: 56-34-L04
Tax Year: 2023

Contention: Mr. Deberry visited the office on July 18, 2023 to file for the Veterans Exemption.

Determination: Mr. Deberry 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 for tax year 2023 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

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

b. Property Owner: Jones, Henry Jr.
Map & Parcel: 40-99
Tax Year: 2023

Contention: Mr. Jones visited the office on July 18, 2023 to file for the Veterans Exemption.

Determination: Mr. Jones 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 for tax year 2023 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

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

c. Property Owner: Scoggins, Charles
Map & Parcel: 37-14
Tax Year: 2023

Contention: Mr. Scoggins visited the office on July 17, 2023 to file for the Veterans Exemption.

Determination: Mr. Scoggins 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 for tax year 2023 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VIII: COVENANTS

2023 COVENANTS IN LIEU OF APPEAL				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CRAIG, THOMAS	64-47	22.95	22.95	IN LIEU OF APPEAL
CRAIG, THOMAS	64-52	12.7	12.7	IN LIEU OF APPEAL
CROY, RONALD & SADIE	29-22, 29-23, 29-74	32.38	28.38	IN LIEU OF APPEAL
ETCHISON, JOHNNY JR.	18-55	14.6	12.6	IN LIEU OF APPEAL
HEAD, WILLIAM	56-63	23	23	IN LIEU OF APPEAL
HUGHES, PHILIP	74-24-A	94.87	94.87	IN LIEU OF APPEAL
HUGHES, WILLIAM	90-14	17.5	17.5	IN LIEU OF APPEAL
HUGHES, WILLIAM	90-15	20.42	18.42	IN LIEU OF APPEAL
LANIER, KINGSTON	26-1-Q	24.42	20.42	IN LIEU OF APPEAL
LANIER, KINGSTON	26-1-W	135.79	135.79	IN LIEU OF APPEAL
MCMAHON, KLAUDIA	18-25	82	80	IN LIEU OF APPEAL
MITCHELL, WILLIAM	81-35	70.52	70.52	IN LIEU OF APPEAL
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: MISCELLANEOUS

a. Shadrick appeal waiver and release

Motion to approve release:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

Nancy Edgeman discussed the appeal process and timeline and the BOA acknowledged.

Commissioner Elsberry discussed the county millage rate.

BOA discussed the All on Georgia request for information from board members. John Bailey and Betty Brady discussed their responses.

BOA discussed the upcoming Concerned Citizens meeting.

Joy Hampton discussed a timeline for the tax digest and tax bill deadline and the BOA acknowledged.

Meeting Adjourned at 10:35am.

Doug L. Wilson, Chairman

Dew

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Andrew Johnson

AJ

Chattooga County
Board of Assessors Meeting
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