

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
July 26, 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 joined the meeting.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 19, 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 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Withdrawn - 0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: 704

Total appeals reviewed Board: 7

Pending appeals: 697
Closed: 7

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

VI: APPEALS:

a. Map & Parcel: T23-121

Owner Name: Adams, Amanda & Anthony (on record as Amanda Burton)

Tax Year: 2023

Property Owner's Contention: House/property was appraised June 2023 for \$160,000; documents provided

Asserted Value: \$160,000

Note: Recent on-site inspections and updating property values to fair market value based on sales as required by law was applied county-wide for tax year 2023 (in accordance with O.C.G.A. 48-5-263 and G.D.O.R. 560-11-10.09).

Determination:

1. The subject property is .44 acres located at 98 Penn St, Trion, GA with an improvement value of \$185,000; accessory value of \$0 and land value of \$35,700 for a total fair market value of \$221,000 for tax year 2023.
2. The subject's land value increased from \$3,834 to \$35,700; the house value increased from \$50 per sq. ft. in 2022 to \$106 per sq. ft. in 2023 due to the county-wide updates and market activity.
3. The property owner provided a current appraisal through a certified appraisal service with a detailed breakdown including physical condition inside and out inspection for the subject property.
4. The appraisal provided indicates the opinion of value for the subject is within the guidelines of uniformity with comparables.

Recommendation: Suggesting that the Board of Assessor's accept the certified appraisal submitted within the guidelines of uniformity for a total fair market value of \$160,000 for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All who were present voted in favor

b. Map & Parcel: Personal Property account #1884

Owner Name: Jarrett, Jeffrey & Elizabeth

Tax Year: 2023

Asserted Value: Boat asserted value \$15,500

Owners Contention: Depreciation was not given. Boat is 3 years old. The value stated on assessment is what the boat cost new. A boat depreciates 15 to 25% the first year and lesser each year until it is worth half its replacement value. This did not happen on the assessment.

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 property owner submitted a reporting form on March 23, 2023 with an indicated value of \$15,500 and no description changes were requested.
3. According to the reporting form submitted by the property owner, the details were all correct as received from the Department of Natural Resources.
4. Only boats sold, with damage or with detail changes would result in a different value; and would still be an ABOS value to maintain uniformity.
5. 2022 total value \$20,426; 2023 ABOS value \$23,599.

Recommendation: Suggesting the Board of Assessors approve maintaining the current fair market value of \$23,599 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: Andrew Johnson

Vote: Four voted in favor, one abstained

c. Map & Parcel: Personal Property account #1885

Owner Name: Paris, Gerald

Tax Year: 2023

Asserted Value: Boat asserted value \$11,000

Owners Contention: No contention given

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. Only boats sold, with damage or with detail changes would result in a different value; and would still be an ABOS value to maintain uniformity.
3. According to forms submitted by the property owner for the appeal; no description changes or other changes were made
4. 2022 total value \$13,230; 2023 ABOS value \$15,553.

Recommendation: Suggesting the Board of Assessors approve maintaining the current fair market value of \$15,553 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

d. Map & Parcel: P01-38

Owner Name: Shaver, Connie

Tax Year: 2023

Property Owner's Contention: Called in January to see when I could come in and sign up for homestead exemption. They told me I was already signed up; it was all taken care of. I told them I had purchased a new home; they based it off my old home.

Appealing: Exemption Denied

Determination:

1. The subject property is 1.66 acres located at 31 March Lane, Summerville with an improvement value of \$267,000; accessory value of \$8,290 and land value of \$36,500 for a total fair market value of \$311,790 for tax year 2023.
2. The property owner last had homestead exemption in 2021 on previous residence at 1194 Harrisburg Rd.
3. The Harrisburg Rd property actually changed owners in 2020; the exemption for Ms. Shaver was removed the following year indicating there was no exemption to have based anything on for the old home.
4. There is no record of an exemption in her name in 2022 or 2023 at either the old or new address.
5. There is no record of an application received for the current address 31 March Lane, until during the appeal process; however, the deadline to approve homestead applications was April 1, 2023.
6. With no exemption application for 2023 for the owner's current residence; there is no basis for the appeal of exemption denied.

Recommendation: Suggesting that the Board of Assessor's approve no changes for tax year 2023.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Andrew Johnson

Second: Jack Brewer

Vote: All who were present voted in favor

c. Map & Parcel: Personal Property

Tax Year: 2023

1. **Owner Name: Harrison, Gregory – Acct #1194**
Boat asserted value \$4,000 and Contention: Boat was purchased in 2005 for about \$12,000. It is an aluminum crappie boat. It is a basic model very plain, 50 hp 2-cycle.
 - The motor description is not included in the DNR information and an average motor value for this type boat was estimated; the boat details and year model do not match from unavailable DNR information.
 - 2022 value \$6,948; 2023 value before changes \$10,221; final 2023 ABOS value with updates \$8,945.
2. **Owner: White, Farrel - Acct #1324**
Boat asserted value \$3,500 (sold Fisher and Tracker details need updating)
 - 2022 value \$4,485; 2023 value before changes \$8,472; final 2023 ABOS value with updates \$6,210.
3. **Owner: McGuire, William - Acct #1299**
Boat asserted value \$1,500; have Lowe boat only; other boats sold
 - 2022 value \$5,093; 2023 value before changes \$16,425; final 2023 ABOS value with updates \$5,520.
4. **Owner: Crowe, Joseph - Acct #954**
Boat's asserted value \$0 (sold pontoon out of county; Jet Ski is now registered in Alabama where it's kept)
 - 2022 value \$3,784; 2023 value before changes \$9,459; final 2023 ABOS value with updates \$0.
5. **Owner: Hall, Mike - Acct #914**
Boat's asserted value \$4,200 (gave 3,000 for the Polar Kraft; it's not a 4-stroke; Jon boat no motor or seats)

- 2022 value \$4,053; 2023 value before changes \$9,065; final 2023 ABOS value with updates \$6,720.

6. Owner: Moore, Gene - Acct #1302

Boat's asserted value \$2,500 (Motor is 30hp not 150hp as indicated on record)

- 2022 value \$4,323; 2023 value before changes \$11,028; final 2023 ABOS value with updates \$6,870.

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 or changes 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: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

f. Map & Parcel: Personal Property

Tax Year: 2023

7. Owner: Willingham, Charles - Acct #1183

Boat asserted value \$4,000; description details need updating (sold Gulfstream, has one boat)

- 2022 value \$4,466; 2023 ABOS value before changes \$14,204; final 2023 ABOS value with changes \$3,810.

8. Owner: Blackmon, Richard - Acct #69

Boat asserted value \$0 (sold)

- 2022 value \$4,745; 2023 ABOS value before changes \$10,974; final 2023 ABOS value with changes \$0.

9. Owner: Anderson, Leighton - Acct #826

Boat asserted value \$0 (gave away, did not run for year prior)

- 2022 value \$3,246; 2023 ABOS value before changes \$10,307; final 2023 ABOS value with changes \$0.

10. Owner: McCullough, David - Acct #1151

Boat asserted value \$5,000; damaged engine, seat cannot be attached; descriptive details need updating

- 2022 value \$5,355; 2023 ABOS value before changes \$10,345; final 2023 ABOS value with changes \$5,330 applying changes and engine and boat condition. (Owner provided documentation)

11. Owner: Woody, Ernie - Acct #1376

Boat's asserted value \$0 (sold)

- 2022 value \$3,589; 2023 ABOS value before changes \$9,336; final 2023 ABOS value with changes \$0.

12. Owner: Cook, Gary R SR - Acct #1093

Boat's asserted value \$0 (sold)

- 2022 value \$4,477; 2023 ABOS value before changes \$12,032; final 2023 ABOS value with changes \$0.

Determination:

3. 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.
4. 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: Andrew Johnson

Vote: All who were present voted in favor

g. Map & Parcel: Personal Property

Tax Year: 2023

1. Owner: Mckeehan, Ronald - Acct #1895

Boat asserted value \$500; description details need updating; no motor

- 2022 value \$2,223; 2023 value before changes \$8,258; final 2023 ABOS value with updates \$2,293.

2. Owner: Sellers, Michael - Acct #1156

Boat asserted value \$5,000 (description details need updating, size error and motor details are incorrect)

- 2022 value \$4,497; 2023 value before changes \$14,703; final 2023 ABOS value with updates \$7,323.

3. Owner: Baker, Gary - Acct #836

Boat asserted value \$7,765 (motor description needs updating; comparables attached)

- 2022 value \$1,486; 2023 value before changes \$1,329; final 2023 ABOS value with updates \$7,598.

4. Owner: Smith, Darrin & April - Acct #1253

Boat asserted value \$5,634 pontoon only (sold Arrow Glass and Jet Ski prior to 2023 to out of state buyer)

- 2022 value \$5,634; 2023 value before changes \$12,667; final 2023 ABOS value with updates \$8,073.

5. Owner: Crain, Kevin - Acct #183

Boat asserted value \$6,750 (1999 Stratos) (Comparable attached)

- 2022 value \$3,741; 2023 value before changes \$10,695; final 2023 ABOS value with updates \$8,011.

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: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

VII: COVENANTS

2023 COVENANTS IN LIEU OF APPEAL				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CAMPBELL, LARRY & SYDNEY	46-42	54	52	IN LIEU OF APPEAL
GREEN, KENNY	68-1-A	47.98	45.98	IN LIEU OF APPEAL
STRAWN, EMELINE	32-12	330.5	328.5	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

VIII: MISCELLANEOUS

a. Budget

Nancy Edgeman discussed and the BOA acknowledged.

b. Homestead freeze

Nancy Edgeman discussed and the BOA acknowledged.

IX: INVOICES

1. Parker Fibernet LLC – Inv# 1037247 / Amount \$512.50 / Due 8-4-2023

BOA approved to pay.

Nancy Edgeman discussed how the office is handling the incoming appeals and the BOA acknowledged.

John Bailey discussed land values and classifications and the BOA acknowledged.

Jack Brewer suggested we get weekly updates from GMASS.

Jason Espy discussed the tax appeal meeting that took place July 25, 2023 and the BOA acknowledged.

Meeting Adjourned at 10:35am.

Doug L. Wilson, Chairman

DW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Andrew Johnson

AJ

Chattooga County
Board of Assessors Meeting
July 26, 2023