

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
May 5, 2021

**Attending:**

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Doug L. Wilson, Chairman - Present  
Richard L. Richter, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
John Bailey - Present  
Nancy Edgeman – Present  
Kenny Ledford – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS:  
OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for April 21, 2021 and No Meeting for April 28, 2021  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Pay Stubs and payroll sheets

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 2020 Real & Personal Certified to Board of Equalization - 20  
Cases Settled – 6 Withdrawn  
Hearings Scheduled – 0  
Pending cases –0

**IV. Time Line:** Nancy Edgeman, Chief Appraiser to discuss updates with the Board.  
**Office is preparing for Tax year 2021.**

**NEW BUSINESS:**

**V. APPEALS:**

2021 Mobile Home appeals taken: 27  
Total appeals reviewed Board: 27  
Pending appeals: 0  
Closed: 27

**2020 Real & Personal Appeals taken: 67**  
**Total appeals reviewed by Board: 67**  
**Pending appeals: 0**  
**Closed: 67**

**Weekly updates and daily status kept for the 2021 appeal log by Nancy Edgeman.**  
**BOA acknowledged**

**VI: RETURNS**

**a. Owner: Maplewood Apartments**  
**Map/ Parcel: 49A-31**  
**Tax Year: 2021**

**Appraiser notes:** This property was visited on 03/30/2020. It is located on Scoggins Trail. The 2020 value of the property was **\$551,927**. The current value of the property is **\$776,320** for an increase of **\$224,393** for tax year 2021. The buildings are \$711,376, Accessories are \$41,344 and the land is \$23,600.

**Owners return value: \$551,927**

**Determination:**

1. During a field visit on 3/27/2020 the field appraiser determined two apartments buildings were on the wrong parcel and corrected buildings from eight to six.
2. In 2020 Maplewood received a ten percent increase letter approved by BOA on May 20, 2020 due to COVID. The value increased from \$501,752 in 2019 to \$551,927 in 2020 to \$776,320 for 2021.
3. There are a total six apartment buildings and all grades and physical condition are the same for each building with a price per sq ft of \$16.59.
4. Silverleaf and Devonwood apartments are identical to the subject with a price per sq ft of \$16.59.
5. According to M & S pricing guide the range for comparable apartments is \$94.50 - \$130 per sq ft.
6. No sales were available to determine value.

**Recommendation:** Based on a price per sq ft of \$16.59, I recommend \$683,946 for tax year 2021.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: All that were present voted in favor**

**b. Owner: Maplewood Apartments**  
**Map/ Parcel: 49A-40**  
**Tax Year: 2021**

**Appraiser notes:** This property was visited on 03/27/2020. It is located on Scoggins Trail. The 2020 value of the property was **\$479,277**. The current value of the property is **\$968,880** for an increase of **\$489,603** for tax year 2021. The buildings are \$907,396, Accessories are \$46,144 and the land is \$15,340.

**Owners return value: \$435,706**

**Determination:**

1. During a field visit on 3/27/2020 the field appraiser determined two apartments buildings were on the wrong parcel and corrected buildings from six to eight.

2. In 2020 Maplewood received a ten percent increase letter approved by BOA on May 20, 2020 due to COVID. The value increased from \$435,706 in 2019 to \$479,277 in 2020 to \$968,880 for 2021.
3. There are a total eight apartment buildings and all grades and physical condition are the same for each building with a price per sq ft of \$16.59.
4. Silverleaf apartments and Devonwood apartments are identical to the subject with a price per sq ft of \$16.59.
5. According to M & S pricing guide the range for comparable apartments is \$94.50 - \$130 per sq ft.
6. No sales were available to determine value.

**Recommendation:** Based on a price per sq ft of \$16.59, I recommend \$968,880 for tax year 2021.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: All that were present voted in favor**

## VII: COVENANTS

### 2020 EXPIRING COVENANT LIST - NOT RENEWED

PARCEL NO	BEGINNING YEAR	TYPE	EXPIRE YEAR
0000500000024	2011	CUV	2020
0000600000035	2011	CUV	2020
0000800000002	2011	CUV	2020
0000800000075	2011	CUV	2020
0001300000001	2011	CUV	2020
0001500000012	2011	CUV	2020
000180000002700B	2011	CUV	2020
0001900000042	2011	CUV	2020
0002100000006	2011	CUV	2020
000210000003900B	2011	CUV	2020
0002200000025	2011	CUV	2020
0002500000050	2011	CUV	2020
0002800000006	2011	CUV	2020
0003000000032	2011	CUV	2020
0003100000030	2011	CUV	2020
0004100000072	2011	CUV	2020
0004100000127	2011	CUV	2020
0004200000041TR6	2011	CUV	2020
0004300000021	2011	CUV	2020
0004300000030	2011	CUV	2020
000430000003100B	2011	CUV	2020
0004300000063	2011	CUV	2020
0004700000050	2011	CUV	2020
0004700000058	2011	CUV	2020
0005000000002	2011	CUV	2020
0005000000031	2011	CUV	2020
0005000000097	2011	CUV	2020

000530000001100A	2011	CUV	2020
0005700000011L02	2011	CUV	2020
0005700000011L04	2011	CUV	2020
0005700000011L05	2011	CUV	2020
0006500000008	2011	CUV	2020
0006700000007	2011	CUV	2020
0006700000067	2011	CUV	2020
000730000000100B	2011	CUV	2020
000730000005000I	2011	CUV	2020
0007300000064	2011	CUV	2020
000740000000200B	2011	CUV	2020
000740000006300A	2011	CUV	2020
0007900000018	2011	CUV	2020
000790000002300B	2011	CUV	2020
000790000003100A	2011	CUV	2020
0007900000032	2011	CUV	2020
0008100000010	2011	CUV	2020
000810000001700B	2011	CUV	2020
0008300000021BL04	2011	CUV	2020
0008400000010	2011	CUV	2020
0008400000017	2011	CUV	2020
0008400000037	2011	CUV	2020
000850000001700A	2011	CUV	2020
000860000000300B	2011	CUV	2020
000860000000300D	2011	CUV	2020
000860000000300E	2011	CUV	2020
0039E00000027	2011	CUV	2020
0040A00000046	2011	CUV	2020
00S0500000032	2011	CUV	2020
00S0500000033	2011	CUV	2020
00S0900000017	2011	CUV	2020
00S1000000002	2011	CUV	2020
00S1000000003	2011	CUV	2020
00S1600000060	2011	CUV	2020
000730000005000K	2011	CUV	2020

**Requesting approval to remove the covenants listed above:**

**Reviewer: Crystal Brady**

**Motion to accept recommendation:**

**Motion: Richard Richter**

**Second: Betty Brady**

**Vote: All that were present voted in favor**

**VIII: INVOICES**

**1. Parker Fibernet – Inv # 1028657 due date May 5, 2021 Amount \$512.50**

**BOA approved to pay**

**Nancy Edgeman stated she is still working on commercial property reviews and hopefully assessment notices will be mailed before June 1, 2021.**

**BOA discussed employee review.**

**John Bailey discussed school tax exemptions and gave handouts for review. Mr. Bailey requested everyone look over the handout and discuss during the next meeting.**

**Meeting adjourned at 10:10am**

**Doug L. Wilson, Chairman**

  
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**Richard L. Richter**

  
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**Betty Brady**

  
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**Jack Brewer**

  
\_\_\_\_\_

**John Bailey**

  
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**Chattooga County  
Board of Assessors  
Meeting May 5, 2021**