

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 30, 2024

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Kevin Payton - Present
Matthew Kinnamont – Present
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS: Stacy Vaughn – 9:30am (Jason Winters joined as counsel.)

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 16, 2024 & No Meeting for October 23, 2024

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 update the Board.

Total 2023 Real & Personal Certified to Board of Equalization – 1441

Withdrawn - 175

Cases Settled – 1267

Hearings Scheduled – 0

Pending cases – 0

Superior Court – 9

Conferences Scheduled – 0

Confirmed to SC – 9

Total 2024 Real & Personal Certified to Board of Equalization – 198

Withdrawn – 17

Cases Settled – 133

Hearings Scheduled – 38

Pending Cases – 10

Superior Court – 3

Conferences Scheduled – 1

Confirmed to SC – 1

IV. Time Line: Nancy Edgeman to discuss updates with the Board.
The office is working towards the 2025 digest.

NEW BUSINESS:

V. APPEALS:

2024 Real & Personal Appeals taken: 326
Total appeals approved by BOA: 326
Pending appeals: 0
Closed: 326

2024 Mobile Home appeals taken: 21
Total appeals reviewed Board: 21
Pending appeals: 0
Closed: 21
Certified to the Board of Equalization: 6

Weekly updates and daily status kept for the 2024 appeal log by Crystal Brady.
Requesting BOA acknowledge

VI: PERSONAL PROPERTY

a. Owner Name: Craig, Timothy
Personal Property Acct #1659
Map & Parcel: 64F-49-D
Tax Year: 2024

Note: This marine account was not appealed

Determination:

1. The subject is a personal property marine account for 2 boats previously located at 4500 Spring Creek Rd., Summerville, with a total value of \$17,799.
2. The property owner contacted us after receiving a bill from the Tax Commissioner and learning it was for two boats he sold; one sold in 2022 and the other in 2023.
3. The following was determined:
 - He didn't receive a tax generating value until 2023 when boat values increased county wide.
 - He no longer has any of the watercraft.
 - The watercraft information remains in our DNR download files even if registrations are expired.
 - According to most our recent DNR his boat registrations have expired and no watercraft in this owner's name has been re-registered. (DNR records in file)
4. According to research and the owner's provided information; he is responsible for the 2023 billing on the boat he sold in 2023; he owned it as of January 1, 2023.
 - The Smoker Craft sold in 2022 and can be removed for 2023 and 2024.

Recommendation: Recommending the Board's approval of account correction orders for 2023 and 2024 records based on findings and removal the 2025 record.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Kevin Payton

Vote: All that were present voted in favor

b. Owner Name: Hegwood, Michael

Personal Property Acct #1685

Map & Parcel: 16-66-B

Tax Year: 2024

Note: This marine account was not appealed

Determination:

1. The subject is a personal property marine account for 3 boats previously located at 5465 Highway 48, Menlo, with a total value of \$27,540.

- Bayliner, 17'8 2007 model - \$15,884
- Godfrey Marine 18' 2004 model - \$7,551
- G Three Boat 18' Magnum 1996 model - \$4,105

2. The property owner contacted us after receiving a bill from the Tax Commissioner.

3. The following was determined:

- This account had taxable values since the record originated in 2021.
- Mailing correspondence has been mailed to this address every year.
- No reporting form or appeal has ever been filed by the property owner.
- Research with the Tax Commissioner indicates that no bill has been paid since 2021.
- When the owner called us, he verified the address we have on record was his mailing address until he moved about a year ago to Leesburg and said he now has his boat registered in Alabama.
- The G3 boat and Bayliner have 2023 expirations in the most recent DNR listing.
- The Godfrey Marine has a 2024 expiration.
- The watercraft information remains in our DNR download files even if registrations are expired.

4. In this case with the owner receiving reporting forms and notices also a relative receiving mail at the same address we have on record since 2021; the mail would not be an issue. (DNR/PT50M available)

- With the values being taxable since 2021; the 2023 countywide increase would not be the issue.
- Removal of the 2025 is warranted; without detailed documentation, 2023 and 2024 remains on record. (requested documentation of bill of sale, buyer information, copy of Alabama registration)

After discussing this with the property owner, he is turning this matter over to his attorney.

Recommendation: Recommending no change in value until the property owner or his attorney provides documentation.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

c. Owner Name: Price, Nathan Kyle

Personal Property Acct #: 536

Map & Parcel: 57-37-B

Tax Year: 2024

Note: This marine account was not appealed

Determination:

1. The subject is a personal property marine account for 2 boats previously located at 172 Greenhill Memorial Garden Rd., Summerville, with a total value of \$14,238.
2. The property owner contacted us after receiving a bill from the Tax Commissioner and learning it was for two boats he hasn't owned in years.
3. The following was determined:
 - This account originated in 2017 and reporting forms were only mailed every 3 years due to being under the tax generating value.
 - He didn't receive a tax generating value until 2023 when boat values increased county wide.
 - The property owner was not aware that he needed to be concerned or report especially with the boats being sold prior to the next due registration.
 - He no longer has any of the watercraft and hasn't owned them for several years.
 - The watercraft information remains in our DNR download files even if registrations are expired.
 - According to most our recent DNR file all his boats have expired registrations and no watercraft in this owner's name has been re-registered. (DNR records in file)
4. Most of these type issues are discovered during reports run for accounts to be reviewed due to no reporting filed or little or no activity when a value increases or decreases significantly.
 - This account was on the report listing to be reviewed or audited in 2023; no review or audit was performed due to the amount of appeals that were priority.
 - There is no set rule that ACO's can only be applied during the appeals period; however previous procedures and research with other County Assessor's is for the Board to approve ACO's that fall outside appeals or standard guidelines.

Recommendation: Recommending the Board's approval of account correction orders for 2023 and 2024 records based on findings and removal the 2025 record.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Kevin Payton

Vote: All that were present voted in favor

VII: MISCELLANEOUS:

a. Hill appeal to Superior Court

Nancy Edgeman provided an update and the BOA discussed.

b. Commercial schedules

Nancy Edgeman provided an update and the BOA discussed.

c. 2025 NADA (National Automobile Dealers Association)

NADA is a pricing guide for Mobile Homes that is included in our WinGAP application. Each year the pricing guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of NADA pricing guide. Based on tests using live data from a county, the NADA values have increased an average

of 1.64%. An analysis of the full set of values in the NADA schedules for all regions in the country indicates a change of 2.67%.

Recommendation: I recommend approval of updating NADA pricing guide for tax year 2025.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Kevin Payton

Vote: All that were present voted in favor

d. 2025 ABOS Marine Pricing Guide

ABOS is a marine pricing guide that is included in our WinGAP application. Each year the guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of ABOS pricing guide.

Note: On the average marine item values decreased this year. There are some instances of value increases, but the majority of values are lower than last year. The value change percentage for each marine category can be found in the spreadsheet, ABOS2025Info

Recommendation: I recommend approval of updating ABOS pricing guide for tax year 2025.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Kevin Payton

Vote: All that were present voted in favor

VIII: INVOICES

a. Parker Fibernet LLC - Inv# 1042643 / Amount \$512.50 / Due date 11-4-24

BOA approved to pay.

Mr. Wilson, Chairman, signed the Eagle View contract that was approved in the minutes on June 5, 2024.

BOA discussed BOE decisions. Mr. Wilson entertained a motion for the BOA to file to Superior Court on map & parcels M06-26 & S24-14, A motion was made by John Bailey, Seconded by Kevin Payton, All that were present voted in favor.

Nancy Edgeman mentioned a conversation with a disgruntled property owner about cemetery exemptions and the BOA discussed.

Mr. Kinnamont inquired about how NADA is integrated into WinGAP and Nancy Edgeman explained.

Meeting Adjourned at 11:07am

Doug L. Wilson, Chairman



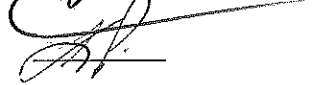
Betty Brady



John Bailey, Vice Chairman



Kevin Payton



Matthew Kinnamont



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October 30, 2024**