

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 5, 2025

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Matthew Kinnamont – **Continuing education**
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 26, 2025
BOA reviewed, approved, & signed

II. BOA/Employee:

a. 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Withdrawn - 175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 – 6
 Conferences Scheduled – 0
 Confirmed to SC – 6

Total 2024 Real & Personal Certified to Board of Equalization – 198
Withdrawn – 18
Cases Settled – 180
Hearings Scheduled – 0
Pending Cases – 0
Superior Court – 2
 Conferences Scheduled –
 Confirmed to SC – 2

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

NEW BUSINESS:

V. APPEALS:

Mobile Home appeals taken: 6
Total appeals reviewed by the BOA: 4
Pending appeals: 2
Closed: 4
Certified to the BOE: 1

Weekly updates and daily status kept for the 2025 appeal log by Crystal Brady.
Requesting BOA acknowledge

VI: MOBILE HOME APPEALS

a. Owner: Clark, James H
Map/ Parcel: 53-29
Tax Year: 2025

Owners Asserted Value: \$1,000

Owner's Contention: No heat, no air, no water, roof damage, siding damage covered with metal, deck in bad condition. It is used for storage.

Appraiser Notes: Property is located at 8641 Highway 100, Lyerly, GA, with mobile home value of \$18,815.

Determination:

1. This is a 1990 20x48 double wide Mobile home that has add-ons for a roof, siding and a deck.
2. Mobile homes are set by NADA values; this mobile is set at fair condition under NADA values.
3. The property was reviewed on February 28, 2025, for appeal.
4. After review of the mobile home; the condition of the roof, siding and deck was reduced resulting in a total NADA value of \$16,155.

Recommendation: Recommending a decrease in value for the mobile home from \$18,815 to \$16,155 for tax year 2025.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Property Owner: Johnson, Karin

Map & Parcel: 61-19

Mobile Home Key: 23170

Tax Year: 2025

Contention: Karin Johnson visited the office on February 7, 2025 to inform us that the mobile home in question was sold to Cheryl Cappelli last year. She presented a bill of sale dated October 30, 2024.

Determination:

1. This mobile home is a 2022 14 x 38 Clayton Homes Bellview formerly located at 3750 Silver Hill Road with a total fair market value of \$28,204.

2. Based on email correspondence with Cheryl Cappell, this mobile home has been moved to 710 County Road 642 in Mentone, Alabama. (email in file)

Recommendation: Based on the information presented, I recommend removing this mobile home from the prebill digest and deleting the bill for 2025.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ABBOTT, PEGGY	77-20	22.65	20.65	RENEWAL
BOWMAN, JACKIE	37-37	18.99	14.99	RENEWAL
DENDY, CHASE & ASHLEY	09-058	19.74	17.74	NEW
FLANNIGAN, MACK	6-50-B	20	20	RENEWAL
FLANNIGAN, MACK & DEBRA	6-50-C	20	18	RENEWAL
GANT, BRENDA	35-30	19.38	17.38	NEW
KERCE, KATHY & SARAH	03-036	15.5	13.5	RENEWAL
LILES, CLIFFORD & TERESA	26-1-J	14.54	14.54	RENEWAL
LOVE, WES	29-27	80	80	NEW
MAJORS, LEE & BIRGE, PAULA	09-041	22.72	20.72	NEW
MOSELEY, KENNITH & GLORIA	12-2-A, 12-2-B	42.81	42.81	NEW
OZMENT, MIKE & TAMMY	81-27-B	25.84	25.84	NEW
POPE, PHYLLIS	07-012	87.21	83.21	NEW
THOMAS, GEOFFREY	37-140	15	15	CONTINUATION
TOLBERT, REBA & GEORGE	09-028	49	45	RENEWAL
VICK, DINA	82-5	22.95	20.95	RENEWAL
WILSON, TRENT	16-38-T04	29.71	25.71	RENEWAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

Meeting Adjourned at 9:17am

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

John Bailey, Vice Chairman

JB

Matthew Kinnamont

MK

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