

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 2, 2025

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Kim James – 9:30am
Kelly Floyd joined the meeting with Kim.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 19, 2025 & No Meeting March 26, 2025
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Withdrawn - 175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 – 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Withdrawn – 18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: 11
Total appeals reviewed by the BOA: 6
Pending appeals: 5
Closed: 6
Certified to the BOE: 2

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

VI: MOBILE HOME APPEALS

a. Owner Name: Dunaway, Veola
Map & Parcel / MH#: 52-24/692
Tax Year: 2024

Asserted Value: \$0

Contention: Weather has torn it up. It's falling in.

Determination:

- The subject property is located at 5861 Highway 100 Summerville.
- The mobile home is a 12x52 1967 Fleetwood Fleetwood. It has a value of \$2,695.
- The property was reviewed on April 4, 2024; the mobile home is set at poor condition on the NADA schedule.

Conclusion:

- Mobile home values are set in accordance with State NADA values each year.
- The mobile home is a pre-hud label mobile home. I changed the make and model to Urania Homes INC which is what other pre-hud label mobile home are also set at.

Recommendation: Recommending the Board lower the value for a total fair market value of \$1,396.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Owner Name: Durham, Christine

Map & Parcel / MH#: 6-20/709

Tax Year: 2024

Asserted Value: \$20,000

Contention: Plan to clean out and scrap

Determination:

- The subject property is located at 2501 State Line Road, Cloudland.

- The mobile home is a 2004 46x76 Southern Energy Homes. It has a value of \$45,204.
- The property was reviewed on 3/26/2025; the mobile home is set at Excellent condition on the NADA schedule.

Conclusion:

- Mobile home values are set in accordance with State NADA values each year.
- Inside and outside review was done on 3/26/2025 ceilings are falling and have severe water damage. The owner built a new home on the property because of the high cost of fixing roof, ceiling and water damaged floors.
- I put the mobile home at poor condition on the NADA schedule.

Recommendation: Recommending the Board lower the value for a total fair market value of \$29,665.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: John Bailey

Second: Matt Kinnamont

Vote: All who were present voted in favor

c. Owner Name: Reed Joe

Map & Parcel / MH#: L02-25/2009

Tax Year: 2024

Asserted Value: \$4,000

Contention: The value of this mobile home is too much! I paid \$15,000 for this mobile home 39 years ago in 1986. If I was to sell it, it might bring \$2,000. Thank you for your help on this matter.

Determination:

- The subject property is located at 29 Chattooga Ave.
- The mobile home is a 1986 14x76 Winston IND Madonna. It has a value of \$10,345;
- The property was reviewed on 10/21/2024; the mobile home is set at fair condition on the NADA schedule.

Conclusion:

- Mobile home values are set in accordance with State NADA values each year.
- Moved Mobile home to poor condition on the NADA schedule

Recommendation: Recommending the Board lower the value for a total fair market value of \$8,555.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

d. Owner Name: Tidmore Gail

Map & Parcel / MH#: 59B-4/754

Tax Year: 2025

Asserted Value: \$0

Contention: Ceiling has caved in; floors are falling in

Determination:

- The subject property is located at 558 Sloppy Floyd Lake Road in Summerville.

- The mobile home is a 1980 12x62 Skyline. It has a value of \$8,554;
- The property was reviewed on 11/6/2024; the mobile home is set at average condition on the NADA schedule.

Conclusion:

- Mobile home values are set in accordance with State NADA values each year.
- MH was moved to poor condition and functionals placed on the add-ons that are very poor causing the leaks and the unlivable conditions.

Recommendation: Recommending the Board lower the value for a total fair market value of \$3,820.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

e. Owner Name: Wyatt Tony

Map & Parcel / MH#: 63B-92/2694

Tax Year: 2024

Asserted Value: \$0

Contention: mobile home was removed in 2024

Determination:

- The subject property is located at 2340 Old Highway 27 Trion.
- The mobile home is a 1991 16x76 Clayton Homes. It has a value of \$12,354;
- The property was reviewed on 3/31/2025; the mobile home is set at average condition on the NADA schedule.

Conclusion:

- Mobile home values are set in accordance with State NADA values each year.
- Mobile home has been removed from this property

Recommendation: Recommending the Board lower the value for a total fair market value of \$0.

Reviewer: Meghan Howard

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: REAL PROPERTY RETURNS

a. Owner: MARTIN KEVIN LAMAR

Map/Parcel: 48-3

Tax Year: 2025

Owners Returned Value: \$70,000 (This is the value given on the AY2025 assessment before finalization)

Owner's Contention: This property not used as commercial since 2015. Currently used residential shop & storage.

Appraiser Notes: Property is located at 800 Martin Dairy Road, Summerville, GA

Commercial Improvement of \$45,200 & Land Value of \$24,100: Total FMV of \$69,300

Determination:

1. The subject land and building are classed as Commercial
2. Property was visited on 3/31/2025 for Return Review
3. The property appears to be used only for personal use, not commercially.
4. Changing the land to Residential Class results in no value change. The land is currently Small Parcel. This is the same as the surrounding parcel. All adjoining parcels are owned by Kevin Lamar Martin.
5. The building structure has to be removed from the Commercial Improvement screen to remove Commercial Classification.
6. Placing the building in the Residential Improvement results in a higher value.
7. The AY2025 improvement value the owner has seen is \$45,200. AY2025 values are not finalized yet.
8. The AY2024 improvement value was \$92,000
9. After the building improvement was added to the Residential Imp the AY2025 value is \$94,600 currently.

Recommendation: Recommending having the Class/Strata code changed to Residential for AY2025. Having the parcel as Residential allows uniformity for surrounding & adjoining parcels.

Reviewer: Jesse Cavin

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Owner Name: Upton, Phillip

Map & Parcel: 30-32

Tax Year: 2025

Returned Value: \$295,000

Contention:

Determination: Visited property at 378 Oak Hill Road in Lyerly on 3/31/2025 to add improvement to the record due to owner filing a return with an improvement value included. Improvement adds \$185,600 to the total fair market value.

Recommendation: Recommending a TFMV of \$330,600.

Reviewer: Meghan Howard

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
ADDIS, RONNIE & REBECCA	81-34-A	25.18	23.18	RENEWAL
AGNEW FAMILY FARMS LLC	35-6	147.5	143.5	RENEWAL
ANDERSON REVOCABLE TRUST	9-56C-TR3	12	12	CONTINUATION
BARTON, LINDSEY & JESSE	81-25-C	12	12	NEW
CARGLE, TOMMY & VICKI	81-25	58.54	58.54	RENEWAL
CARGLE, TOMMY	81-25-B	60.85	60.85	RENEWAL
COOPER, ANTHONY	16-7	12.98	10.98	CONTINUATION
COOPER, THOMAS	16-7-C	25.5	25.5	CONTINUATION
DURHAM, JAMES & CHRISTINE	06-020	46.5	42.5	NEW
ELROD, GARY & JENNIFER	36-32	12.61	10.61	RENEWAL
GALLOWAY, DAMON & MADISON	M04-1-A	11.1	9.1	NEW
HALL, RANDALL	63-19-B	18.77	16.77	NEW
HOBAN, JOHN & ANDREW	76-1-B	204.92	204.92	RENEWAL
HOLCOMB, BRANDON & CHRISTIE	16-69-TR-9	12.4	12.4	NEW
HOOD, CAROL	35-32	223.58	219.58	NEW
MASSEY, EVA	18-29	70	68	RENEWAL
PRUITT, HERSHELL	3-31, 3-45	15	15	RENEWAL
S & J RIMONDI FAMILY TRUST	66-13-A	57.6	57.6	NEW
SCACEWATER, SHANNON ETAL	25-61-A	18.06	16.06	RENEWAL
SELBY, SHERRI	35-50	27.11	25.11	NEW
SCOGGINS, GAYLA ETAL	77-7	26.3	22.3	NEW
TURNER, LAMAR JR. & CAROLYN	29-8	103.87	101.87	RENEWAL
VEATCH, DIANE	79-19	26.43	26.43	NEW
VEATCH, DIANE	79-19-A	21.21	19.21	NEW
WELLS, JAMES & KATHY	63-1-A	10.32	10.32	RENEWAL
WRIGHT, ELTON	15-10	74.9	72.9	NEW

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

IX: MISCELLANEOUS

a. 2025 CUVA and FLPA values

Rule 560-11-11-.12. [Effective 3/30/2025] Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the 2025 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519.

Rule 560-11-6-.09. [Effective 3/30/2025] Table of Conservation Use Land Values

(1) For the purpose of prescribing the 2025 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519, A1 1899, A2 1795, A3 1664, A4 1525, A5 1374, A6 1228, A7 1092, A8 958, A9 819.

Recommendation: Requesting BOA approve and adopt the Department of Revenues Forest Land Protection and Conservation Use Land Values for 2025.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Caveat

BOA discussed going to CAVEAT.

X: INVOICES

a. Parker Fibernet – Inv# 1044501 / Amount \$512.50 / Due 4-4-2025

b. Caveat registration fee – Inv# 50490540 / Amount \$385.00 / Due upon receipt

BOA approved to pay.

Nancy Edgeman updated the BOA on superior court appeals.

Nancy Edgeman discussed a possible covenant breach and the BOA acknowledged.

Meeting Adjourned at 11:09am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Matthew Kinnamont



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