

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 26, 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: Gary Wiggins

Mr. Wiggins joined the meeting to discuss a mobile home and a covenant.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 12, 2025 & No Meeting for February 19, 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Withdrawn - 175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Withdrawn – 18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: 6
Total appeals reviewed by the BOA: 0
Pending appeals: 6
Closed: 0
Certified to the BOE: 0

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

VI: MOBILE HOME APPEALS

a. Owner: Bowman, Jackie & Linda
Map/ Parcel: 37-37
Tax Year: 2025

Owners Asserted Value: \$7,000
Owner's Contention: Used for storage shed.

Appraiser Notes: Property is located at 532 Ridgeview Dr, Summerville, GA, with a mobile home value of \$16,348, residence house value \$192,500, land value of \$81,100 (18.99 acres) and accessory value of \$3,560 for a total FMV of \$293,508.

Determination:

1. This is a 2002 28 x 66 Mobile home with poor condition applied under the NADA valuation.
2. The property was reviewed on February 10, 2025, for appeal.
3. Observed during the review as no utilities, no sewage system/lines and uninhabitable
4. Photos available for review (observed to be sound structure with potential)

Recommendation: Recommending no change and the value remain at \$16,348.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

b. Owner: Pritchett Jackie
Map/ Parcel: 1964 / 8-81
Tax Year: 2025

Owners Asserted Value: \$0
Owner's Contention: Nothing but scrap

Appraiser Notes: Property is located at 550 Morse Street, Menlo, GA, with a Mobile Home value of \$3,107.

Determination:

1. This is a 1970 12 x 40 Mobile home.
2. Mobile home is valued using NADA.
3. The property was reviewed on February 17, 2025.
4. After reviewing the photos, the mobile home appears to be scrap and based on BOA policy should have a value of \$500 (will not generate a tax bill).

*It is my opinion that the mobile home policy be changed to reflect a scrap value of zero and remove scrap mobile homes from the record completely. This would remove them from our visit list instead of visiting them annually.

Recommendation: Recommending scrap value of \$500 for 2025 and for future.

Reviewer: Nancy Edgeman

c. Owner: Pritchett Jackie

Map/ Parcel: 1965 / 8-81

Tax Year: 2025

Owners Asserted Value: \$0

Owner's Contention: Useless for anything but scrap.

Appraiser Notes: Property is located at 556 Morse Street, Menlo, GA, with a Mobile Home scrap value of \$500.

Determination:

1. This is a 1978 12 x 50 Mobile home.
2. Mobile home is set at \$500 scrap value.
3. The property was reviewed on February 17, 2025.
4. After reviewing the photos, the mobile home appears to be scrap and based on BOA policy should have a value of \$500 (will not generate a tax bill).

*It is my opinion that the mobile home policy be changed to reflect a scrap value of zero and remove scrap mobile homes from the record completely. This would remove them from our visit list instead of visiting them annually.

Recommendation: Recommending scrap value of \$500 for 2025 and for future.

Reviewer: Nancy Edgeman

Motion to approve recommendation on c & d and update scrap value in the mobile home policy:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

d. Owner: Rogers, Abigail M

Map/ Parcel: 36-38-C

Tax Year: 2025

Owners Asserted Value: \$5,000

Owner's Contention: Mobile Home burned in 2014.

Appraiser Notes: Property is located at 5762 Trion-Teloga Rd, Summerville GA, with a house (MH) value of \$25,321, land value of \$7,400 (1.09), for a total FMV of \$32,721

Property values were adjusted countywide due to market activity based on criteria from the Appraisal Procedures Manual (APM).

Determination:

1. The property was reviewed on February 4, 2025, for appeal
2. This is a 1996 26x52 Mobile home that has been severely damaged by fire.
3. After observing the condition, the NADA value was removed and low-cost description applied.
4. The condition changed from average to poor and a deck/patio was removed.
5. These updates resulted in a value of \$6,470.

Recommendation: Recommending a decrease in value from \$25,321 to \$6,470 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

VII: VETERANS EXEMPTIONS

a. Property Owner: Blair, James

Map & Parcel: S28-47

Tax Year: 2025

Contention: Mr. Blair visited the office on February 7, 2025 to file for the Veterans Exemption.

Determination: Mr. Blair presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2025.

Reviewer: Crystal Brady

Motion to approve veterans exemption listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ABERNATHY, ZACH & MORGAN	47-116	39.43	37.43	NEW
AGNEW, JOHN	58-68	13.8	11.8	NEW
ANDERSON REV TRUST	09-056	10.2	8.2	NEW
BENNANI, TINA & HARRIS, TONIA	62-2	64.5	58.5	RENEWAL
BRAS, RAFAEL & PATRICIA	41-26	23.99	21.99	RENEWAL
BRAS, RAFAEL & PATRICIA	41-30	14.43	14.43	RENEWAL
BROOME, KAY & LAWRENCE	66-59-A	27.7	25.7	RENEWAL
BROWN, DEBORAH & COOPER, CAROLYN	84-34-B	19.18	17.18	NEW
BROWN, OLIN	61-9	63.25	61.25	RENEWAL
COOK, MARVALENE	31-1	49.5	45.5	NEW
COOK, MARVALENE	31-14	171	171	NEW
CROUCH, ELAINE & WILLIAM	68-40-A	67	67	RENEWAL
DIXON FAMILY TRUST	47-77-A	14.15	12.15	NEW
ELLENBURG, BETTY	47-120	35.9	35.9	NEW
ELLENBURG, BETTY	47-131-A	35	35	NEW
ESC LAND LLC	11-6-TR1	41.53	41.53	CONTINUATION
ESPY, GREG & ROSE	90-10	141.61	139.61	RENEWAL
FOWLER, DEBBIE	63-1-B	22.51	20.51	RENEWAL
HARDIN, RYAN & ERIN	29-71	40.56	40.56	RENEWAL
HURLEY, DONNA	28-18-B, 28-23	20.71	20.71	NEW
JDMAI LLC	42-41	34.57	32.57	CONTINUATION
LEE, JOHN JR	46-34	75.7	75.7	NEW
MAJORS, LEE ETAL	09-017	19.84	19.84	NEW
MAJORS, LEE & MAJORS, TERRY	9-17-C	19.85	19.85	NEW
TELOGA SPRINGS REV TRUST	25-13-B	216.64	214.64	CONTINUATION
TENORIO, SAULO ETAL	20-21	24.5	22.5	NEW
TUDOR, VERGIL & CHRISTY	30-12-B	112.59	112.59	CONTINUATION
VALASQUEZ, GERARDO	9-56-C	36	36	CONTINUATION
VEATCH, RICKY & BEVERLY	79-19-C	23.38	23.38	RENEWAL
WILLIAMS, DALE ETAL	19-41	170.5	170.5	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

IX: MISCELLANEOUS ITEMS

a. Copier

Nancy Edgeman mentioned renewing our copier contract and the BOA discussed.

b. HB581 policy

BOA discussed a county HB581 policy. Mr. Wilson entertained a motion for the BOA to approve the policy, A motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

c. BOE letter

BOA discussed a letter to the BOE to discuss concerns and the Board decided to revise and send the letter.

d. Exempt property digest

Nancy Edgeman discussed and the BOA approved and signed.

X: INVOICES

a. Eagleview– Inv# US446158 / Amount \$21,911.50 / Due upon receipt

b. GMASS – Inv# 2739 / Amount \$13,194.44 / Due upon receipt

c. GMASS – Inv# 2740 / Amount \$30,000 / Due upon receipt

d. Parker Fibernet – Inv# 1044131 / Amount \$512.50 / Due 3-7-2025

e. Schneider Geospatial (qPublic) – Inv# I005344 / Amount \$2,238.00 / Due 11/30/2024

f. Schneider Geospatial (qPublic) – Inv# I006797 / Amount \$2,331.00 / Due 5/30/2025

BOA approved to pay all invoices.

Nancy Edgeman updated the BOA on new imagery on qPublic and the BOA discussed.

Meeting Adjourned at 11:38am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Matthew Kinnamont



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