

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
December 21, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
Pat Bell – Present
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS: Southeast Federal Credit Union – 9:15am, Eddie Hurley – 10am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 14, 2022

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 forward via email an updated report for Board's review.

Total 2022 Real & Personal Certified to Board of Equalization – 127

Withdrawn - 28

Cases Settled – 98

Hearings Scheduled – 0

Pending cases – 1

Superior Court - 8

We have one 2021 appeal pending Superior Court.

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

The office is working towards the 2023 digest.

NEW BUSINESS:

V. APPEALS:

2022 Real & Personal Appeals taken: 190
2022 Public Utility Appeals taken: 3
Total appeals reviewed by Board: 193
Pending appeals: 0
Closed: 193

Weekly updates and daily status kept for the 2022 appeal log by Crystal Brady.

BOA acknowledged

VI: APPEALS

Map & Parcel: S15-5

Owner Name: Hurley, Edward

Tax Year: 2022

Property Owner's Contention: No comments filed

Asserted Value: \$155,000

Update for 45-day conference:

During the Board of Equalization hearing Mr. Hurley requested I visit the property to look at the pool.

During the original appeal the Board of Assessors decreased the value from \$221,324 to \$212,596, a difference of \$8,720.

The property was visited by me and Crystal Brady on December 19, 2022. During the visit we observed that the physical condition of the pool should be decreased. This would decrease the pool from \$32,155 to \$27,562, a difference of \$4,593. While visiting the property, I also reviewed the house. The house appears to be in dire need of repairs. After consulting with Wanda and Crystal, we determined the physical condition of the house should be decreased as well. The decrease would change the value of the house from \$150,976 to \$126,132 for a difference of \$24,844. The overall value of the property would decrease from \$212,596 to \$183,159, a difference of \$29,437.

Recommendation: I recommend decreasing the overall value to \$183,159 for tax year 2022.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

VII: VETERANS EXEMPTION

Property Owner: Miller, Sheraldine

Map & Parcel: S40-100

Tax Year: 2023

Contention: Mrs. Miller visited the office on December 20, 2022 to file for the Surviving Spouse Veterans Exemption.

Determination: Mrs. Miller presented a letter from the Department of Veterans Services stating that she is the surviving spouse of James Miller, who had the veteran's exemption. (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 2023.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Betty Brady

Second: Jack Brewer

Vote: All who were present voted in favor

The BOA unanimously voted to reinstate Mrs. Miller's surviving spouse exemption for tax year 2022.

VIII: COVENANTS

BOA AGENDA ITEM				
2023 COVENANTS				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BRISON, ETHAN	28-50	120	120	NEW
BROWN, DEBORAH ET AL	84-34-B	19.18	17.18	CONTINUATION
BROWN, JEREMY ET AL	65-18	143.91	143.91	NEW
COLEY, SCOTT	57-39	689.5	689.5	FLPA CONT.
EVERETT, MATTHEW & CALLIE	85-3	19.86	17.86	NEW
MILAM, RHONDA	81-21	10.29	10.29	RENEWAL
MORNINGSTAR CONSERVATION LLC	74-20-A	33.4	33.4	CONTINUATION
MOST, DARRON & NAKITA	84-1-B	17.94	15.94	RENEWAL
OWEN, KEVIN & BETH	30-46	223.14	217.14	CONTINUATION
POWELL, GEORGE & CAROLANN	01-002	92	88	CONTINUATION
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

IX: MISCELLANEOUS ITEMS

a. Budget

Nancy Edgeman discussed and BOA approved.

b. Conference before Superior Court

Property Owner: Southeast Federal Credit Union

Map/Parcel: 57-21-B

Tax Year: 2022

Motion to set value at \$410,800:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

c. Conference before Superior Court

Property Owner: Edward Hurley

Map/Parcel: S27-82-A

Tax Year: 2022

Motion to leave value at \$95,560:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

X: INVOICES

a. CoreLogic – Customer #3380190 / Due date 3/1/2023 / Amount \$674.20

BOA approved to pay.

Nancy Edgeman discussed Superior Court appeals and the BOA acknowledged.

Nancy Edgeman informed Mr. Wilson that he had been reappointed as a board member.

Pat Bell inquired about the Public Utility appeal process and Nancy Edgeman explained.

Jack Brewer suggested more group training and Nancy Edgeman stated she would implement that into the training plan.

Mr. Wilson inquired about the status of our vehicles and Nancy Edgeman discussed.

Mr. Wilson discussed updating the employment ad that we place in the newspaper.

Meeting Adjourned at 11:00am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
December 21, 2022