

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 18, 2023

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – **Absent**
Betty Brady – Present
Jack Brewer – Present
Andrew Johnson – Present via telephone
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS: Jason Espy from the Summerville News, Dan Little of All on Georgia, & Andy Allen of the Chattooga County Concerned Citizens group joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 4, 2023 & No Meeting for October 12, 2023

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 2023 Real & Personal Certified to Board of Equalization – 381

Withdrawn - 26

Cases Settled – 95

Hearings Scheduled – 149

Pending cases – 111

Superior Court - 3

We have one 2022 appeal pending Superior Court.

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

The office is working appeals.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals: 28

Total appeals reviewed Board: 28

Pending appeals: 0
 Closed: 2
 Certified to the Board of Equalization: 2

2023 Real & Personal Appeals taken: 3208
 Total appeals reviewed Board: 957
 Pending appeals: 2251
 Closed: 957

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.
 Requesting BOA acknowledge

VI: APPEALS

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
3-3-A	\$181,820	\$117,708	\$64,112	\$170,820	
03-012	\$138,400	\$85,000	\$53,400		\$138,400
09-058	\$271,980	\$254,265	\$17,715		\$271,980
14-27	\$207,390	\$168,400	\$38,990	\$187,990	
15-38	\$305,430	\$237,483	\$67,947	\$282,630	
16-6-B	\$307,200	\$185,666	\$121,534	\$245,600	
16-25A-TR3-A	\$632,570	\$285,000	\$347,570		\$632,570
16-29-B	\$212,800	\$149,903	\$62,897		\$212,800
16-38-T04	\$609,590	\$441,040	\$168,550		\$609,500
16-74-B	\$271,300	\$137,245	\$134,055		\$271,300
16-87	\$171,510	\$96,000	\$75,510		\$171,510
18-27-F	\$265,240	\$220,000	\$45,240		\$265,240
18-48	\$579,540	\$400,000	\$179,540	\$577,640	
20-9	\$245,320	\$170,000	\$75,320	\$244,120	
20-14-A	\$369,100	\$220,000	\$149,100		\$369,100
21-60	\$259,000	\$5,000	\$254,000		\$259,000
24-57-D	\$247,100	\$160,000	\$87,100		\$247,100
24-54A-T24	\$224,440	\$136,520	\$87,920		\$224,400
25-3	\$228,590	\$170,000	\$58,590		\$228,590
25-67	\$230,270	\$180,000	\$50,270		\$230,270
27-44	\$239,000	\$191,647	\$47,353		\$239,000
28-4	\$70,800	\$40,000	\$30,800	\$67,000	
29-22-A	\$220,100	\$150,000	\$70,100		\$220,100
29-22-C	\$234,000	\$140,000	\$94,000		\$234,000
29-37	\$166,370	\$90,000	\$76,370		\$166,370
30-60	\$285,300	\$230,000	\$55,300		\$285,300
30B-10	\$333,400	\$182,543	\$150,857	\$325,200	
36-73	\$158,570	\$108,323	\$50,247		\$158,570
36-73-A	\$201,600	\$150,000	\$51,600		\$201,600

37-55	\$228,980	\$165,000	\$63,980		\$228,980
37-67-L03	\$180,840	\$145,000	\$35,840	\$180,040	
37-67-L16	\$192,510	\$150,000	\$42,510	\$188,510	
37-82-G	\$335,860	\$259,000	\$76,860	\$322,860	
37-105-A	\$226,400	\$140,000	\$86,400		\$226,400
37-114	\$306,890	\$214,579	\$92,311		\$306,890
37-127	\$198,380	\$100,000	\$98,380		\$198,380
37-148	\$246,060	\$189,000	\$57,060		\$246,060
38-5	\$771,810	\$425,000	\$346,810	\$662,200	
38-59	\$247,220	\$150,000	\$97,220	\$151,320	
38-113	\$241,530	\$160,000	\$81,530		\$241,530
38-136-A	\$190,070	\$122,000	\$68,070		\$109,070
38-176	\$260,500	\$153,224	\$107,276		\$260,500
39-20	\$190,700	\$106,618	\$84,082		\$190,700
39-47	\$224,200	\$210,450	\$13,750		\$224,200
40-9-D	\$213,100	\$253,100	-\$40,000		\$213,100
40-27	\$224,350	\$125,000	\$99,350	\$218,650	
40-43	\$240,500	\$150,000	\$90,500	\$239,700	
40-54	\$298,590	\$247,303	\$51,287		\$298,590
40-55-C	\$510,270	\$441,770	\$68,500		\$510,270
40-123-L05	\$214,000	\$136,701	\$77,299		\$214,000
41-124-N	\$178,900	\$120,000	\$58,900		\$178,900
42-17-H	\$133,900	\$62,000	\$71,900	\$74,600	
47-27	\$295,670	\$175,000	\$120,670	\$244,270	
47-105	\$301,240	\$185,000	\$116,240		\$301,240
47-106	\$246,180	\$125,000	\$121,180		\$264,180
48-35-D	\$362,600	\$195,000	\$167,600	\$244,800	
48-35-L06	\$184,360	\$120,000	\$64,360		\$184,360
48-37-D	\$237,600	-	-	\$198,500	
48-37-J	\$341,100	\$248,000	\$93,100	\$333,700	
49-72	\$209,250	\$85,000	\$124,250	\$182,350	
50-13	\$237,870	\$150,000	\$87,870		\$237,870
52-2	\$190,800	\$165,000	\$25,800		\$190,800
52-2-E	\$183,800	\$120,000	\$63,800		\$183,800
56-34F-2	\$146,900	\$95,000	\$51,900		\$146,900
64A-35	\$400,700	\$300,000	\$100,700		\$400,700
67-59	\$967,600	\$423,000	\$544,600	\$727,600	
72-17-A	\$216,380	\$130,000	\$86,380		\$216,380
72-17-F	\$424,300	\$225,000	\$199,300		\$424,300
77-8-B	\$47,900	\$36,478	\$11,422	\$38,300	
79-21	\$521,230	\$479,680	\$41,550	\$497,130	

P01-10	\$155,090	\$101,000	\$54,090	\$149,290	
P02-47	\$141,870	\$95,062	\$46,808	\$126,970	
P02-48	\$82,760	\$63,831	\$18,929	\$78,860	
S04-48	\$168,260	\$75,000	\$93,260		\$168,260
S09-3	\$57,000	\$26,000	\$31,000		\$57,000
S09-7	\$197,420	\$160,409	\$37,011		\$197,420
S10-20	\$141,260	\$105,000	\$36,260	\$139,660	
S15-14	\$186,990	\$87,000	\$99,990		\$186,990
S16-21	\$48,750	\$25,000	\$23,750		\$48,750
S18-35	\$105,300	\$150,000	-\$44,700	\$105,100	
S19-70	\$178,400	\$103,689	\$74,711		\$178,400
S20-28	\$192,690	\$104,473	\$88,217		\$188,990
S20-30	\$195,030	\$165,000	\$30,030		\$195,030
S21-84	\$167,540	\$67,363	\$100,177	\$124,740	
S27-72	\$123,330	\$93,130	\$30,200	\$122,930	
S31-23	\$138,300	\$90,000	\$48,300		\$138,300
S31-28	\$177,190	\$139,055	\$38,135	\$176,290	
S31-39-B	\$136,630	\$120,000	\$16,630		\$136,630
S31-42	\$138,400	\$75,000	\$63,400		\$138,200
S32-99	\$198,800	\$30,000	\$168,800		\$198,800
S34-23	\$85,950	\$55,000	\$30,950	\$78,250	
S34-40-A	\$188,780	\$140,000	\$48,780	\$187,080	
S34-49	\$209,200	\$115,000	\$94,200		\$209,200
S34-53	\$540,100	\$350,000	\$190,100	\$529,900	
S34-H-6	\$157,930	\$90,000	\$67,930		\$157,930
S34-H-18	\$175,000	\$82,486	\$92,514		\$175,000
S34-H-22	\$152,640	\$90,000	\$62,640		\$152,640
S35-2	\$48,800	\$24,000	\$24,800	\$46,760	
S35-4	\$108,880	\$75,000	\$33,880	\$105,480	
S35-21	\$118,700	\$20,000	\$98,700	\$118,600	
S35-27	\$196,200	\$150,000	\$46,200	\$190,700	
S35-45	\$146,900	\$20,000	\$126,900	\$144,900	
S36-42	\$176,960	\$100,000	\$76,960	\$170,860	
S40-15	\$198,860	\$131,000	\$67,860		\$198,860
S40-21	\$243,000	\$180,000	\$63,000		\$243,000
S40-55	\$135,180	\$83,000	\$52,180	\$134,880	
S40-66	\$122,200	\$63,849	\$58,351		\$122,200
S40-79	\$167,060	\$15,000	\$152,060	\$165,660	
S40-23-A	\$103,000	\$52,310	\$50,690	\$102,300	
S41-24	\$242,170	\$145,000	\$97,170		\$242,170
S41-28	\$142,010	\$84,626	\$57,384		\$142,010

S41-58-L01	\$218,750	\$155,000	\$63,750	\$185,750	
S41-58-L32	\$184,270	\$140,000	\$44,270	\$180,270	
S41-58-L36	\$190,100	\$100,000	\$90,100	\$189,500	
S41-58-L37	\$213,400	\$117,164	\$96,236	\$193,700	
S41-58-L38	\$183,790	\$127,000	\$56,790	\$183,090	
S41-59-L03	\$169,000	\$125,000	\$44,000	\$158,400	
T01-18-L03	\$214,200	\$90,542	\$123,658	\$177,700	
T02-16	\$95,810	\$28,000	\$67,810	\$88,710	
T02-28-A	\$178,830	\$58,000	\$120,830		\$178,830
T08-16	\$171,930	\$120,000	\$51,930		\$171,930
T08-23	\$96,320	\$50,000	\$46,320	\$58,920	
T08-44	\$289,880	\$180,000	\$109,880	\$288,280	
T08-54	\$158,090	\$90,000	\$68,090		\$158,090
T14-32	\$164,190	\$97,114	\$67,076		\$164,190
T14-44	\$140,060	\$99,696	\$40,364		\$140,060
T15-6	\$477,000	\$277,000	\$200,000	\$344,200	
T15-21	\$217,000	\$175,000	\$42,000		\$217,000
T15-37	\$248,200	\$170,000	\$78,200		\$248,200
T15-41	\$162,300	\$120,000	\$42,300	\$159,500	
T16-4	\$183,800	\$93,361	\$90,439	\$182,700	
T16-17	\$166,600	\$85,000	\$81,600	\$163,200	
T16-28	\$158,970	\$80,000	\$78,970	\$157,370	
T16-59	\$135,800	\$70,000	\$65,800		\$135,800
T17-87	\$120,600	\$100,000	\$20,600	\$120,200	
T19-19	\$69,000	\$40,549	\$28,451	\$68,300	
T21-4	\$309,440	\$170,000	\$139,440	\$292,940	
T23-61	\$260,110	\$85,187	\$174,923	\$242,210	
T23-72	\$181,300	\$97,178	\$84,122	\$179,300	
T23-126	\$114,800	\$30,000	\$84,800	\$62,200	

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
3-12-A	\$176,220	\$136,302	\$39,918		\$176,220
03-036	\$256,240	\$175,000	\$81,240	\$211,340	
9-17-A	\$198,800	\$165,000	\$33,800		\$198,800
09-048	\$128,340	\$100,000	\$28,340		\$128,340
15-42	\$137,800	\$70,000	\$67,800		\$137,800
15-74	\$232,370	\$175,000	\$57,370		\$232,370
16-28	\$197,430	\$86,665	\$110,765	\$176,330	
18-16	\$161,300	\$130,000	\$31,300		\$161,300
18-27-D	\$253,300	\$220,000	\$33,300		\$253,300
21-6	\$92,700	\$70,000	\$22,700		\$92,700

21-15	\$288,280	\$205,000	\$83,280		\$288,280
25-18-A	\$221,990	\$127,500	\$94,490		\$221,990
25-27	\$308,140	\$162,573	\$145,567	\$298,540	
25-55	\$258,700	\$200,000	\$58,700		\$258,700
26-1-G	\$191,720	\$150,000	\$41,720		\$191,720
26-46	\$89,000	\$50,000	\$39,000		\$89,000
28-16	\$147,890	\$110,000	\$37,890		\$147,890
28-19	\$154,400	\$120,000	\$34,400		\$154,400
29-12-A	\$90,800	\$66,597	\$24,203		\$90,800
29-38	\$93,220	\$55,158	\$38,062	\$80,820	
30-1	\$353,410	\$261,031	\$92,379		\$353,410
30-1-A	\$267,990	\$137,051	\$130,939		\$267,990
32-30	\$89,310	\$46,019	\$43,291	\$54,610	
35-61	\$207,400	\$180,000	\$27,400		\$207,400
36-16-A	\$203,050	\$180,000	\$23,050		\$203,050
36-16-B	\$63,410	\$53,710	\$9,700	\$28,310	
37-23	\$225,510	\$130,000	\$95,510		\$225,110
37-60	\$232,360	\$162,023	\$70,337		\$232,360
37-114-A	\$250,250	\$169,735	\$80,515		\$250,250
38-120-B	\$137,310	\$105,000	\$32,310		\$137,310
38-140	\$121,020	\$85,390	\$35,630		\$121,020
39-92	\$62,320	\$35,477	\$26,843		\$62,320
39E-40-B	\$102,810	\$115,000	-\$12,190		\$102,810
40-5	\$9,140	\$1,215	\$7,925		\$9,140
40-6	\$137,050	\$91,360	\$45,690		\$137,050
40-7	\$190,480	\$118,671	\$71,809		\$190,480
40-14	\$128,100	\$95,000	\$33,100		\$128,100
40-26	\$154,150	\$75,000	\$79,150		\$154,150
40-28	\$152,500	\$112,000	\$40,500		\$152,500
40-103	\$150,600	\$87,000	\$63,600		\$150,600
41-44	\$109,090	\$88,000	\$21,090		\$109,090
41-59	\$131,630	\$161,630	-\$30,000		\$131,630
41-73	\$194,100	\$150,000	\$44,100		\$194,100
46-1	\$162,300	\$118,000	\$44,300	\$130,200	
47-48-A	\$135,320	\$75,000	\$60,320		\$135,320
47-67	\$154,600	\$110,000	\$44,600		\$154,600
47B-78	\$155,000	\$131,698	\$23,302		\$155,000
48-37-B	\$265,400	\$235,000	\$30,400		\$265,400
48-37-Z	\$325,670	\$172,500	\$153,170	\$260,170	
49-78	\$179,410	\$82,568	\$96,842	\$150,210	
49-81	\$127,310	\$75,000	\$52,310		\$127,310

50B-54	\$137,550	\$99,969	\$37,581	\$137,250	
55-133	\$148,530	\$95,000	\$53,530		\$148,530
56-7	\$194,300	\$185,000	\$9,300		\$194,300
59A-15	\$155,170	\$130,000	\$25,170		\$155,170
64D-25	\$22,400	\$3,406	\$18,994	\$5,300	
74-14-T15	\$327,500	\$250,000	\$77,500		\$327,500
77-6	\$83,900	\$70,000	\$13,900		\$83,900
77-8-A	\$387,400	\$231,696	\$155,704		\$387,400
84-4	\$327,280	\$270,000	\$57,280		\$327,280
L03-78	\$149,500	\$87,221	\$62,279	\$124,400	
P01-9	\$119,100	\$80,000	\$39,100		\$119,100
P02-7	\$152,560	\$90,000	\$62,560	\$133,260	
P02-21	\$121,400	\$75,000	\$46,400	\$120,400	
P02-26	\$157,380	\$101,808	\$55,572		\$157,380
P07-68	\$105,900	\$50,000	\$55,900		\$105,900
P11-7	\$94,710	\$50,000	\$44,710		\$94,710
P11-9	\$214,330	\$150,000	\$64,330		\$214,330
S05-29	\$99,860	\$66,604	\$33,256		\$99,860
S09-5	\$121,220	\$82,771	\$38,449		\$121,220
S10-34	\$50,972	\$20,000	\$30,972	\$40,101	
S13-20	\$111,400	\$79,000	\$32,400	\$110,100	
S13-27	\$86,990	\$44,412	\$42,578	\$85,690	
S13-28	\$118,810	\$75,146	\$43,664	\$118,310	
S15-31	\$145,240	\$85,000	\$60,240	\$143,840	
S15-70	\$100,880	\$46,383	\$54,497	\$97,580	
S16-98	\$38,100	\$26,000	\$12,100	\$36,600	
S18-14	\$157,840	\$30,000	\$127,840	\$145,960	
S19-3	\$176,150	\$72,000	\$104,150	\$174,750	
S19-4-A	\$97,000	\$56,435	\$40,565	\$96,000	
S19-46	\$176,400	\$140,000	\$36,400	\$175,100	
S22-18	\$98,120	\$68,000	\$30,120	\$94,120	
S22-51	\$122,200	\$35,000	\$87,200	\$121,300	
S22-52	\$120,980	\$32,000	\$88,980		\$120,980
S25-67	\$80,680	\$50,000	\$30,680	\$76,780	
S26-3	\$171,632	\$106,000	\$65,632	\$169,362	
S26-53-A	\$122,480	\$122,480	\$0	\$120,480	
S26-60	\$130,880	\$62,037	\$68,843	\$129,180	
S26-100	\$181,000	\$85,000	\$96,000	\$159,500	
S27-111	\$132,700	\$70,000	\$62,700	\$131,200	
S28-26	\$130,930	\$98,000	\$32,930	\$129,330	
S28-29	\$124,120	\$75,852	\$48,268	\$123,320	

S28-30	\$130,980	\$90,000	\$40,980	\$130,380	
S28-36	\$160,310	\$120,000	\$40,310	\$159,410	
S28-39	\$127,100	\$68,375	\$58,725	\$124,700	
S28-58	\$161,140	\$70,000	\$91,140	\$159,340	
S29-11	\$28,160	\$16,000	\$12,160	\$18,760	
S32-3	\$110,400	\$79,000	\$31,400	\$110,100	
S32-7	\$201,930	\$87,000	\$114,930	\$184,830	
S33-55	\$137,400	\$90,000	\$47,400		\$137,400
S34-H-2	\$158,230	\$120,000	\$38,230		\$158,230
S34-H-5	\$133,800	\$90,000	\$43,800		\$133,800
S34-H-15	\$296,400	\$245,000	\$51,400		\$296,400
S34-H-17	\$154,910	\$120,000	\$34,910		\$154,910
S34-H-23	\$148,080	\$85,000	\$63,080		\$148,080
S35-32	\$98,200	\$60,245	\$37,955	\$86,400	
S39-22	\$128,020	\$80,000	\$48,020	\$126,620	
S40-10	\$109,650	\$73,000	\$36,650	\$108,550	
S40-47	\$104,140	\$62,490	\$41,650		\$104,140
S40-56	\$91,540	\$44,790	\$46,750	\$90,250	
S40-61	\$100,000	\$58,764	\$41,236	\$94,800	
S40-69	\$88,980	\$46,612	\$42,368	\$88,780	
S40-76	\$109,100	-	-	\$107,700	
S40-80	\$105,180	\$61,837	\$43,343		\$105,180
S40-103	\$46,400	\$25	\$46,375	\$46,000	
S40-104	\$137,990	\$80	\$137,910	\$136,990	
S41-21	\$107,700	\$68,418	\$39,282	\$107,100	
S41-45	\$141,600	\$101,754	\$39,846	\$135,800	
S41-46	\$174,800	\$130,000	\$44,800	\$173,000	
S41A-25	\$109,520	\$55,000	\$54,520	\$108,220	
S41-LT-3	\$121,310	\$93,726	\$27,584		\$121,310
S44-17	\$93,400	\$52,291	\$41,109	\$93,100	
T04-23	\$162,410	\$114,000	\$48,410		\$162,410
T05-7	\$131,510	\$65,000	\$66,510		\$131,510
T05-8	\$70,700	\$22,180	\$48,520		\$70,700
T07-8	\$129,210	\$66,466	\$62,744		\$129,210
T08-5	\$96,500	\$80,000	\$16,500		\$96,500
T08-13	\$114,300	\$65,501	\$48,799		\$114,300
T08-17	\$247,560	\$160,000	\$87,560		\$247,560
T08-33	\$128,780	\$105,000	\$23,780	\$127,580	
T08-41	\$193,920	\$128,000	\$65,920		\$193,920
T08-46	\$141,300	\$90,000	\$51,300		\$141,300
T08-49	\$114,600	\$87,500	\$27,100		\$114,600

T09-33	\$132,300	\$90,000	\$42,300		\$132,300
T13-7	\$66,300	\$20,000	\$46,300	\$28,600	
T14-49	\$355,000	\$117,708	\$237,292		\$355,000
T15-46	\$125,830	\$75,000	\$50,830	\$105,530	
T16-6	\$115,300	\$85,000	\$30,300	\$101,430	
T16-22	\$151,020	\$90,000	\$61,020	\$124,220	
T16-27	\$124,490	\$55,000	\$69,490	\$109,990	
T16-56	\$81,600	\$34,900	\$46,700	\$68,400	
T16-99	\$76,600	\$40,292	\$36,308	\$68,800	
T17-101	\$127,720	\$94,484	\$33,236		\$127,720
T17-107	\$92,790	\$16,346	\$76,444		\$92,790
T17-114	\$117,680	\$25,192	\$92,488		\$117,680

Requesting acknowledgement for appeals listed above:

Reviewer: Crystal Brady

Motion to acknowledge appeals listed above:

Motion: Betty Brady

Second: Andrew Johnson

Vote: Three voted in favor, one abstained

VII: VETERANS EXEMPTION

a. Property Owner: Armstrong, Michael

Map & Parcel: T07-37

Tax Year: 2023

Contention: Mr. Armstrong visited the office on October 5, 2023 to file for the Veterans Exemption.

Determination: Mr. Armstrong 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 2023.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Chance appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

b. Corbin appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

c. Pettitt appeal waiver and release (2)

Mr. Wilson, Chairman, signed the appeal releases.

d. Pledger Jr. appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

e. Smith appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

f. KSW Enterprises Appeal to Superior Court

KSW Enterprises has requested to continue their appeal to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for KSW Enterprises.

Reviewers: Crystal Brady & Nancy Edgeman

BOA agreed to set the conference for October 25, 2023 at 9:30 am.

g. Milford Morgan Appeal to Superior Court

Mr. Morgan has requested to continue his appeal to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Mr. Morgan.

Reviewers: Crystal Brady & Nancy Edgeman

BOA agreed to set the conference for October 25, 2023 at 10am.

h. Digest Numbers

2023 FINAL DIGEST NUMBERS WITH 2022 COMPARISON

2022			2023			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	32,513	287,975,007	RESIDENTIAL	33,697	441,483,000	153,507,993
AGRICULTURAL	5,144	88,358,945	AGRICULTURAL	5,082	98,146,188	9,787,243
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,372	89,826,057	CONSERVATION	2,688	108,773,821	18,947,764
FOREST LAND	30	10,976,515	FOREST LAND	33	14,154,289	3,177,774
COMMERCIAL	3,441	65,465,329	COMMERCIAL	3,615	68,936,066	3,470,737
INDUSTRIAL	289	70,802,283	INDUSTRIAL	291	84,766,080	13,963,797
UTILITY	52	27,530,963	UTILITY	55	28,326,644	795,681
QTP	2	367,729	QTP	10	2,761,981	2,394,252
TOTALS	43,843	641,302,828	TOTALS	45,471	847,348,069	206,045,241
EXEMPTIONS	7,600	138,101,048	EXEMPTIONS	7,583	185,013,758	46,912,710
TOTAL		503,201,780	TOTAL		662,334,311	
TIMBER	14	755,981	TIMBER	30	2,542,629	1,786,648
MOTOR VEHICLES	9,382	9,220,830	MOTOR VEHICLES	9,316	9,918,480	697,650
MOBILE HOMES	1,846	9,789,432	MOBILE HOMES	1,827	11,728,012	1,938,580
HEAVY EQUIP	7	50,222	HEAVY EQUIP	5	78,879	28,657
NET DIGEST		523,018,245	NET DIGEST		686,602,311	163,584,066
TOTAL REAL		559,566,505	TOTAL REAL		744,764,542	185,198,037
TOTAL PERSONAL		81,736,323	TOTAL PERSONAL		97,706,558	15,970,235

Note: The Final digest numbers listed above are based on consolidations from WinGAP. The numbers are subject to change due to appeals.

Recommendation: Net Digest for Countywide shows an increase of **\$163,584,066**. Requesting approval for Final digest numbers and to send file to the Tax Commissioner.

Reviewer: Nancy Edgeman

Motion to send final countywide digest numbers to the tax commissioner:

Motion: Betty Brady

Second: Andrew Johnson

Vote: Three voted in favor, one abstained

2023 FINAL DIGEST NUMBERS & COMPARISON WITH 2022

2022			2023			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	30,361	267,741,163	RESIDENTIAL	31,484	407,548,855	139,807,692
AGRICULTURAL	5,126	87,932,227	AGRICULTURAL	5,059	97,095,960	9,163,733
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,362	89,125,936	CONSERVATION	2,679	108,279,341	19,153,405
FOREST LAND	30	10,976,515	FOREST LAND	33	14,154,289	3,177,774
COMMERCIAL	3,236	60,499,909	COMMERCIAL	3,406	63,136,439	2,636,530
INDUSTRIAL	221	37,225,814	INDUSTRIAL	230	46,579,360	9,353,546
UTILITY	45	25,942,581	UTILITY	48	26,633,541	690,960
QTP	2	367,729	QTP	10	2,761,981	2,394,252
TOTALS	41,383	579,811,874	TOTALS		766,189,766	186,377,892
EXEMPTIONS	6,544	126,459,262	EXEMPTIONS	6,496	158,664,740	32,205,478
		453,352,612			607,525,026	
TIMBER	14	755,981	TIMBER	30	2,542,629	1,786,648
MOTOR VEHICLES	9,007	8,878,010	MOTOR VEHICLES	8,958	9,556,680	678,670
MOBILE HOMES	1,846	9,789,432	MOBILE HOMES	1,827	11,728,012	1,938,580
HEAVY EQUIP	7	50,222	HEAVY EQUIP	5	78,879	28,657
NET DIGEST		472,826,257	NET DIGEST		631,431,226	158,604,969
TOTAL REAL		527,325,648	TOTAL REAL		697,185,026	169,859,378
TOTAL PERSONAL		52,486,226	TOTAL PERSONAL		64,127,771	11,641,545

Note: The Final digest numbers listed above are based on consolidations from WinGAP. The numbers are subject to change due to appeals.

Recommendation: Net Digest for School shows an increase of **\$158,604,969**. Requesting approval for final digest numbers and the file be sent to the Tax Commissioner.

Reviewer: Nancy Edgeman

Motion to send final school digest numbers to the tax commissioner:

Motion: Betty Brady

Second: Andrew Johnson

Vote: Three voted in favor, one abstained

i. Exempt Properties

Motion to accept the exempt properties digest:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

Nancy Edgeman provided an update on BOE hearings.

Jack Brewer asked if we had reached the 8% mark and Nancy Edgeman replied that as of yesterday, we were at 7.87%.

Nancy Edgeman discussed the steps for appealing on to Superior Court.

Andy Allen asked about uniformity of the digest and Nancy Edgeman replied that, according to our sales ratio study, the digest is uniform.

Dan Little inquired about commercial sales and Nancy Edgeman replied that there were not a lot of commercial sales last year.

Andy Allen asked if values are 100% by sales and Nancy Edgeman replied that the DOR requires us to value properties based on prior year sales.

Meeting Adjourned at 10:05am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman

Andrew Johnson



Chattooga County
Board of Assessors Meeting
October 18, 2023