

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 4, 2023

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – **Absent**
Betty Brady – Present
Jack Brewer – Present
Andrew Johnson – Present
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 joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 27, 2023
BOA reviewed, approved, & signed

II. BOA/Employee:

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 – 255
Withdrawn - 13
Cases Settled – 50
Hearings Scheduled – 162
Pending cases – 30
Superior Court - 1

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: 671
Pending appeals: 2537
Closed: 671

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

VI: APPEALS

MAP & PARCEL NO	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE BOE / NO CHANGE	
7A2-78-B	\$72,110	\$7,766	\$64,344	\$15,010	
7A2-99	\$174,700	\$175,000	-\$300		\$174,700
8-7-C	\$198,500	\$153,178	\$45,322		\$198,500
14-28-A	\$164,500	\$117,696	\$46,804		\$164,500
15-6-A	\$268,700	\$222,566	\$46,134		\$268,700
16-7-B	\$349,080	\$233,000	\$116,080		\$349,080
16-15-C	\$269,920	\$145,231	\$124,689		\$269,920
16-17	\$1,069,910	\$750,000	\$319,910		\$1,069,910
16-43	\$57,600	\$14,500	\$43,100	\$25,700	
16-86	\$239,700	\$160,000	\$79,700		\$239,700
16-91-A	\$410,540	\$200,000	\$210,540	\$382,540	
17-9-T08	\$231,400	\$130,251	\$101,149		\$231,400
21-58	\$172,100	\$120,000	\$52,100		\$172,100
21-71	\$36,790	\$24,000	\$12,790	\$24,290	
24-68	\$19,200	\$3,500	\$15,700	\$10,100	
25-15-C ^h	\$228,100	\$165,000	\$63,100		\$228,100
27-30	\$259,200	\$183,000	\$76,200		\$259,200
28-7	\$32,800	\$20,000	\$12,800	\$21,800	
28-17C-A	\$308,800	\$200,000	\$108,800		\$308,800
28-21	\$99,950	\$80,000	\$19,950		\$99,950
28-27	\$103,420	\$80,000	\$23,420	\$98,120	
29-11	\$485,110	\$255,000	\$230,110	\$366,300	
29-20	\$253,460	\$150,000	\$103,460	\$179,760	
30-43	\$224,650	\$105,000	\$119,650	\$179,950	
30B-L04	\$298,300	\$163,544	\$134,756	\$251,400	
35-18-A	\$250,070	\$110,000	\$140,070	\$245,000	
36-32A-L06	\$313,490	\$260,000	\$53,490		\$313,490
36-47	\$103,380	\$39,000	\$64,380	\$66,380	
36-52	\$195,480	\$89,580	\$105,900	\$168,940	
37-61	\$100,770	\$49,000	\$51,770	\$68,900	
37-67-L14	\$290,300	\$245,000	\$45,300	\$282,100	
37-89	\$296,140	\$200,000	\$96,140		\$296,140
38-65	\$254,890	\$187,930	\$66,960		\$254,890
38A-13	\$18,000	\$0	\$18,000	\$13,200	
40-32	\$337,780	\$276,589	\$61,191	\$303,180	

40-58-I	\$19,100	\$9,400	\$9,700	\$10,700	
40-58-K	\$49,800	\$24,000	\$25,800	\$34,900	
40-66	\$230,060	\$160,000	\$70,060		\$230,060
40-93-C04	\$289,620	\$200,000	\$89,620		\$289,620
40-97	\$54,300	\$28,147	\$26,153	\$43,900	
41-15-C	\$241,000	\$185,000	\$56,000		\$241,000
41-121-T08	\$327,500	\$192,000	\$135,500		\$327,500
46-38-L55	\$442,160	\$350,000	\$92,160		\$442,160
46-38-L57	\$391,800	\$189,302	\$202,498		\$391,800
48-13	\$129,720	\$80,000	\$49,720	\$105,820	
48-35-H	\$400,200	\$220,000	\$180,200	\$330,500	
48-37-W	\$289,200	\$174,075	\$115,125		\$289,200
48-48-L	\$225,700	\$185,323	\$40,377		\$225,700
48-51-L11	\$283,500	\$187,000	\$96,500		\$283,500
48-56	\$365,500	\$316,991	\$48,509		\$365,500
49-83	\$281,100	\$171,882	\$109,218	\$277,200	
49-91-A	\$264,300	\$154,358	\$109,942	\$222,300	
52-2-B	\$228,700	\$100,000	\$128,700	\$179,900	
56-22	\$417,900	\$310,000	\$107,900		\$417,900
63-8	\$485,850	\$350,000	\$135,850	\$399,850	
77-24	\$59,600	\$25,000	\$34,600	\$46,600	
L02-55	\$266,500	\$185,000	\$81,500	\$177,500	
M02-6	\$179,020	\$124,383	\$54,637		\$179,020
M02-44	\$186,600	\$130,000	\$56,600		\$186,600
M02-46	\$94,490	\$58,000	\$36,490	\$79,190	
P02-13	\$110,200	\$20,000	\$90,200	\$100,500	
P07-29	\$94,340	\$65,000	\$29,340		\$94,340
S07-8	\$242,560	\$28,726	\$213,834	\$129,560	
S08-32	\$114,500	\$30,000	\$84,500	\$79,400	
S11-5	\$335,860	\$200,000	\$135,860	\$317,260	
S14-17	\$406,080	\$160,000	\$246,080	\$307,180	
S14-29	\$921,730	\$600,000	\$321,730	\$905,330	
S15-7	\$282,250	\$215,084	\$67,166	\$279,950	
S15-16	\$347,000	\$190,000	\$157,000	\$336,000	
S15-24	\$211,800	\$150,000	\$61,800	\$176,400	

\$15-25	\$123,500	\$6,000	\$117,500	\$66,900	
\$15-26	\$53,000	\$5,000	\$48,000	\$47,400	
\$15-51	\$58,490	\$15,000	\$43,490	\$15,490	
\$18-17	\$73,400	\$10,000	\$63,400	\$42,400	
\$19-29	\$260,900	\$150,000	\$110,900		\$260,900
\$19-47	\$162,800	\$149,000	\$13,800	\$159,760	
\$20-20	\$100,200	\$15,000	\$85,200	\$68,900	
\$20-24-A	\$241,190	\$170,000	\$71,190	\$206,490	
\$20-26	\$214,400	\$145,292	\$69,108	\$191,500	
\$20-38	\$197,200	\$50,000	\$147,200	\$164,500	
\$21-54	\$58,900	\$35,000	\$23,900	\$39,900	
\$22-2	\$17,600	\$9,000	\$8,600	\$14,300	
\$24-13	\$168,290	\$75,000	\$93,290	\$164,990	
\$25-53	\$430,800	\$75,000	\$355,800	\$309,600	
\$25-70	\$87,690	\$67,690	\$20,000		\$87,690
\$26-59	\$93,200	\$69,200	\$24,000	\$87,000	
\$27-2	\$136,800	\$80,000	\$56,800		\$136,800
\$27-15	\$74,300	\$60,000	\$14,300		\$74,300
\$27-116	\$128,770	\$75,000	\$53,770	\$124,170	
\$27-124	\$190,730	\$125,000	\$65,730	\$183,730	
\$27-125	\$157,370	\$100,000	\$57,370	\$155,670	
\$28-35	\$196,230	\$150,000	\$46,230		\$196,230
\$28-49	\$183,000	\$100,000	\$83,000	\$171,900	
\$33-47	\$269,200	\$60,000	\$209,200	\$238,100	
\$34-44	\$100,580	\$57,550	\$43,030	\$99,680	
\$34-48	\$401,000	\$150,000	\$251,000	\$264,000	
\$35-12-A	\$261,900	\$140,000	\$121,900	\$253,700	
\$35-24	\$193,450	\$145,000	\$48,450	\$192,650	
\$35-26	\$73,380	\$35,000	\$38,380	\$67,880	
\$35-30	\$187,500	\$107,208	\$80,292	\$186,200	
\$36-22	\$360,400	\$264,465	\$95,935	\$340,600	
\$36-27	\$223,200	\$141,706	\$81,494	\$221,200	
\$36-29	\$276,480	\$200,000	\$76,480	\$260,570	
\$40-42	\$159,600	\$120,000	\$39,600	\$145,500	
\$41-12	\$204,590	\$250,000	-\$45,410		\$204,590

\$41-14	\$159,500	\$110,000	\$49,500	\$157,100	
\$41-58-L06	\$246,090	\$150,000	\$96,090	\$209,790	
\$41-58-L12	\$193,600	\$111,258	\$82,342	\$189,700	
\$41-58-L24	\$221,080	\$205,000	\$16,080	\$205,000	
\$41-58-L29	\$182,700	\$91,182	\$91,518	\$179,500	
\$41-58-L31	\$174,520	\$140,000	\$34,520	\$169,520	
\$41A-4	\$149,800	\$104,982	\$44,818	\$148,900	
\$42-55	\$174,800	\$140,000	\$34,800	\$148,000	
T01-18-L11	\$154,000	\$98,230	\$55,770		\$154,000
T04-62	\$212,280	\$100,000	\$112,280		\$212,280
T05-12	\$68,020	\$40,000	\$28,020	\$64,020	
T06-23	\$177,590	\$55,000	\$122,590	\$134,790	
T07-33	\$232,710	\$155,187	\$77,523		\$232,710
T07-38	\$130,200	\$65,317	\$64,883		\$130,200
T14-25	\$223,100	\$180,000	\$43,100		\$223,100
T14-28	\$227,290	\$110,834	\$116,456		\$227,290
T14-36	\$176,560	\$100,000	\$76,560		\$176,560
T15-11	\$307,150	\$230,000	\$77,150	-\$304,450	
T15-24	\$227,890	\$180,000	\$47,890	\$187,790	
T15-25	\$260,260	\$173,500	\$86,760	\$226,360	
T15-36	\$216,540	\$125,510	\$91,030	\$212,740	
T16-12	\$199,090	\$122,500	\$76,590	\$197,290	
T16-14	\$237,200	\$125,000	\$112,200	\$236,400	
T16-20	\$137,000	\$75,000	\$62,000	\$89,300	
T16-79	\$163,600	\$74,267	\$89,333	\$162,400	
T16-81	\$25,690	\$2,962	\$22,728	\$3,590	
T19-5	\$138,450	\$100,000	\$38,450	\$118,650	
T21-5	\$217,400	\$185,000	\$32,400		\$217,400
T23-19	\$151,900	\$115,000	\$36,900	\$126,000	
T23-42	\$156,900	\$61,912	\$94,988	\$131,000	
T23-97	\$66,120	\$8,000	\$58,120	\$7,920	
P1369	\$13,280	\$5,809	\$7,471	\$8,927	
P1571	\$8,854	\$300	\$8,554	\$3,242	

Requesting acknowledgement for appeals listed above:

Reviewer: Crystal Brady

Motion to acknowledge appeals listed above:

Motion: Andrew Johnson

Second: Betty Brady

Vote: Three voted in favor, one abstained

VII: VETERANS EXEMPTION

Property Owner: Nettles, Loretta

Map & Parcel: 49A-4

Tax Year: 2024

Contention: Ms. Nettles visited the office on September 28, 2023 to file for the Veterans Exemption.

Determination: Ms. Nettles presented a letter from the Department of Veterans Affairs stating that her combined service-connected evaluation is 100%. (See letter in file). She is not eligible for the exemption this year because she did not own the home on January 1, 2023.

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 2024.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Baker appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

b. Sales ratio study

Nancy Edgeman discussed and the BOA acknowledged.

Nancy Edgeman discussed appealing our sales ratio study to the Department of Audits and that 81 counties in Georgia failed their sales ratio studies including several surrounding counties.

Meeting Adjourned at 9:30am.

Doug L. Wilson, Chairman



Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

Andrew Johnson

Chattooga County
Board of Assessors Meeting
October 4, 2023