

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
November 1, 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: Charles Morgan – 9:15am
Jason Espy of The Summerville News joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 25, 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 – 516

Withdrawn - 34

Cases Settled – 193

Hearings Scheduled – 217

Pending cases – 72

Superior Court - 6

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 Real & Personal Appeals taken: 3212

Total appeals reviewed Board: 1157

Pending appeals: 2055

Closed: 1157

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
7-1-B	\$55,290	\$5,000	\$50,290		\$55,290
13-30	\$210,420	\$155,570	\$54,850		\$210,420
13-45	\$215,520	\$121,538	\$93,982	\$213,820	
21-61	\$372,380	\$150,416	\$221,964		\$372,380
25-73	\$96,180	\$60,000	\$36,180		\$96,180
37-137-A	\$85,950	\$14,000	\$71,950	\$84,350	
39C-33	\$64,500	\$43,530	\$20,970		\$64,500
40-61	\$111,160	\$50,000	\$61,160	\$110,460	
40-63	\$31,481	\$10,000	\$21,481	\$27,876	
46-8	\$10,400	\$2,500	\$7,900	\$6,200	
46-8-B	\$7,320	\$2,000	\$5,320	\$4,000	
46-8-C	\$192,810	\$120,000	\$72,810	\$175,350	
46-8-E	\$20,200	\$10,000	\$10,200	\$16,100	
46-8-H	\$16,600	\$8,000	\$8,600	\$12,900	
46-8-L	\$7,900	\$2,500	\$5,400	\$4,700	
46-21-A	\$415,400	\$239,000	\$176,400		\$415,400
46-38-L22-A	\$200,570	\$162,000	\$38,570		\$200,570
46-24	\$117,790	\$80,000	\$37,790	\$111,990	
46-38-L21	\$342,900	\$254,107	\$88,793		\$342,900
46-38-L38	\$297,300	\$250,000	\$47,300	\$281,900	
46-39	\$299,490	\$199,740	\$99,750	\$217,590	
47-26	\$90,800	\$34,736	\$56,064		\$90,800
47-60	\$112,170	\$86,000	\$26,170		\$112,170
48-35-E	\$492,700	\$293,000	\$199,700	\$383,400	
48-37-Y	\$252,500	\$134,691	\$117,809	\$222,000	
50-19	\$209,600	\$155,000	\$54,600		\$209,600
50-32	\$106,100	\$79,000	\$27,100		\$106,100
50-67-B	\$157,800	\$127,000	\$30,800		\$157,800
50-79	\$118,900	\$52,936	\$65,964	\$118,100	
50-108	\$347,280	\$250,000	\$97,280		\$347,280
51-36-A	\$166,600	\$101,353	\$65,247	\$164,700	
52-11	\$139,500	\$115,000	\$24,500		\$139,500
55-61	\$199,340	\$125,000	\$74,340		\$199,340
61-30	\$297,780	\$211,650	\$86,130		\$297,780
69-5	\$238,470	\$125,000	\$113,470		\$238,470
L02-61	\$55,279	\$26,937	\$28,342	\$27,679	

P02-5	\$107,990	\$48,000	\$59,990	\$77,390	
P06-27	\$85,900	\$85,000	\$900		\$85,900
P07-27	\$58,000	\$30,000	\$28,000		\$58,000
P09-37	\$108,800	\$52,000	\$56,800		\$108,800
S06-10	\$125,100	\$65,696	\$59,404	\$110,000	
S07-15	\$121,100	\$80,000	\$41,100	\$113,500	
S07-31	\$245,450	\$140,000	\$105,450	\$238,050	
S10-35	\$95,020	\$55,000	\$40,020	\$88,320	
S12-27-A	\$155,220	\$79,109	\$76,111	\$148,420	
S14-16	\$458,210	\$298,000	\$160,210	\$448,110	
S15-72	\$81,900	\$46,000	\$35,900	\$81,700	
S16-20	\$96,640	\$47,116	\$49,524	\$96,340	
S17-19	\$76,400	\$40,000	\$36,400	\$76,200	
S19-9	\$81,220	\$5,000	\$76,220	\$70,220	
S21-99	\$101,500	\$39,000	\$62,500	\$85,200	
S22-16	\$105,300	\$69,616	\$35,684	\$103,600	
S22-17	\$68,530	\$47,795	\$20,735	\$68,130	
S22-20	\$103,410	\$65,201	\$38,209	\$102,010	
S22-23	\$74,800	\$48,197	\$26,603	\$71,600	
S25-69	\$96,970	\$75,000	\$21,970	\$96,870	
S26-11	\$83,250	\$42,000	\$41,250	\$82,950	
S28-22	\$195,100	\$127,786	\$67,314		\$195,100
S29-14	\$108,180	\$80,000	\$28,180	\$107,480	
S29-22	\$83,960	\$65,000	\$18,960		\$83,960
S31-41	\$109,530	\$24,576	\$84,954	\$109,330	
S32-38	\$105,770	\$75,000	\$30,770	\$105,670	
S33-27	\$108,430	\$20,599	\$87,831	\$107,030	
S33-115	\$85,770	\$78,000	\$7,770	\$85,470	
S36-65	\$120,890	\$84,856	\$36,034	\$120,790	
S40-34	\$75,700	\$46,016	\$29,684	\$75,000	
S40-72	\$92,470	\$35,000	\$57,470	\$92,270	
S40-91	\$67,800	\$45,000	\$22,800	\$62,300	
S40-94	\$88,200	\$37,320	\$50,880	\$87,700	
S41-56	\$173,200	\$125,000	\$48,200	\$172,800	
S44-25	\$92,200	\$69,000	\$23,200	\$90,600	
S44-36	\$75,500	\$70,000	\$5,500	\$74,200	
T01-13	\$139,660	\$59,582	\$80,078	\$138,860	
T02-1	\$115,200	\$57,250	\$57,950	\$93,900	
T04-15	\$66,140	\$46,112	\$20,028		\$66,140
T07-112	\$84,820	\$65,000	\$19,820		\$84,820
T07-113	\$68,000	\$53,500	\$14,500		\$68,000

T07-125	\$96,630	\$58,500	\$38,130	\$95,230	
T07-139	\$81,500	\$35,000	\$46,500	\$81,000	
T08-27	\$108,720	\$75,118	\$33,602	\$108,320	
T09-31	\$62,510	\$10,000	\$52,510	\$59,310	
T09-32	\$40,100	\$0	\$40,100	\$21,100	
T10-4-B	\$128,140	\$96,067	\$32,073	\$122,740	
T13-29	\$114,740	\$40,000	\$74,740	\$97,040	
T15-34	\$224,380	\$180,000	\$44,380	\$223,380	
T16-37	\$95,320	\$15,000	\$80,320	\$79,320	
T16-71	\$150,780	\$67,605	\$83,175	\$148,980	
T16-80	\$74,100	\$34,719	\$39,381	\$73,900	
T16-88	\$150,870	\$60,000	\$90,870	\$149,870	
T18-36	\$132,590	\$130,490	\$2,100	\$122,190	
T19-53	\$89,800	\$45,000	\$44,800	\$88,000	
T23-52	\$117,500	\$80,000	\$37,500	\$107,800	
T23-56	\$155,200	\$47,500	\$107,700	\$110,000	
T23-63	\$121,420	\$70,000	\$51,420	\$103,920	
T23-64	\$170,400	\$85,000	\$85,400	\$168,900	
T23-65	\$136,380	\$55,000	\$81,380	\$136,180	
T23-74	\$111,800	\$65,000	\$46,800	\$111,300	
T23-86	\$129,620	\$60,000	\$69,620	\$111,820	
T23-89	\$136,810	\$70,000	\$66,810	\$128,510	
T23-96	\$177,300	\$75,000	\$102,300	\$106,500	
P233	\$15,672	\$1,000	\$14,672	\$12,268	
P1191	\$16,381	\$6,500	\$9,881	\$8,345	
P1327	\$12,682	\$10,682	\$2,000	\$10,780	
P1380	\$11,656	\$0	\$11,656	\$4,312	
P1469	\$14,512	\$5,500	\$9,012	\$5,085	
P1514	\$27,897	\$18,925	\$8,972	\$19,903	
P1665	\$39,033	\$22,000	\$17,033	\$34,596	
P2030	\$16,353	\$5,000	\$11,353	\$14,894	

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

a. Property Owner: Padgett, Weldon Jr.

Map & Parcel: 41-66

Tax Year: 2023

Contention: Mr. Padgett visited the office on October 27, 2023 to file for the Veterans Exemption.

Determination: Mr. Padgett 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 accept recommendation:

Motion: Jack Brewer

Second: Andrew Johnson

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Morgan appeal to Superior Court

Owner Name: Morgan, Milford

Map & Parcel: 41-9-B

Tax Year: 2023

Asserted Value: \$50,000

Contention: N/A

Determination:

- The subject property is 1.17 acres located at 5485 Highway 100, Lyerly.
- The house was built in 1950 with 2,052 sq. ft. has a value of \$199,400; land value is \$7,900; accessory value is \$0; for a total fair market value of \$207,300.
- The property was reviewed on May 23, 2023; the physical depreciation decreased for 2023.
- According to the recent market analysis, to bring values in line and uniform with sales, property values county-wide were adjusted.
- The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject at \$97.17 per sq. ft falls in line with sales comparables below the median of \$128.09 per sq. ft. (Comparable study available for the Board's review)
- The subject's land value per acre is \$6,752; the land sales median price per acre is \$6,339.

Recommendation: Recommending the Board of Assessor's make no change for a total fair market value of \$207,300 for tax year 2023.

Reviewer: Meghan Howard

UPDATE: 10/31/2023

After thoroughly reviewing the property located at 5485 Highway 100 Lyerly, on the inside and out it was determined the property was in dire need of repairs. The house appeared to be structurally sound but had a lot of issues with the interior. Several of the windows were loose with vines growing into the inside of the house (see photos). The bathroom count was updated from two full baths to 1 & ½ bath.

An obsolescence was placed on the property due to the condition of the house not being functional. The observed condition was adjusted from average to fair. The depreciation was adjusted to reflect the condition of the property as well.

After adjustments I am recommending a value of \$111,200. This is a price per sq ft of \$50.34.

A permit was placed on the property to check for future repairs.

Reviewer: Nancy Edgeman / Meghan Howard

Mr. Morgan agreed to the value of \$111,200.

b. Alexander Appeal to Superior Court

S. Allan Alexander has requested to continue her 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 S. Allan Alexander.

Reviewers: Crystal Brady & Nancy Edgeman

BOA agreed to set up the conference within the 45 days.

c. Brown Appeal to Superior Court

Richard & Gretchen Brown have 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 Richard & Gretchen Brown.

Reviewers: Crystal Brady & Nancy Edgeman

BOA agreed to set up the conference within the 45 days.

d. Erwin Appeal to Superior Court

Kristy Erwin has requested to continue her 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 Kristy Erwin.

Reviewers: Crystal Brady & Nancy Edgeman

BOA agreed to set up the conference within the 45 days.

VIII: INVOICES

1. Parker Fibernet LLC– Inv# 1037950 / Amount \$512.50 / Due date 11-4-2023

BOA approved to pay.

Jack Brewer discussed going with the property owner's asserted value if the value in dispute is less than 10%. Mr. Wilson entertained a motion to do so for all remaining 2023 appeals, Motion was made by Jack Brewer, Seconded by Andrew Johnson, All that were present voted in favor.

Nancy Edgeman discussed property owners that do not show up for their BOE hearings, but are appealing on the superior court.

Jack Brewer requested the percentage of adjustment by BOE for the next meeting and information from the County Commissioner concerning superior court attorney fees.

Jason Espy inquired about commercial property values for next year. Nancy Edgeman discussed the values of several fast-food restaurants and that commercial properties will be visited before the next digest.

Meeting Adjourned at 10:20 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson

**Chattooga County
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November 1, 2023**