

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
November 15, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Richard Brown – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 8, 2023
BOA reviewed, approved, & signed

II. BOA/Employee:

a. 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 – 577
Withdrawn - 42
Cases Settled – 289
Hearings Scheduled – 160
Pending cases – 86
Superior Court - 14

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: 3214
Total appeals reviewed by Board: 1361
Pending appeals: 1853
Closed: 1361

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 |
|--------------|-----------|----------------|------------------|-----------------|-----------------|
| 17-9-D | \$490,560 | \$303,720 | \$186,840 | \$414,760 | |
| 19-26-J | \$70,700 | \$40,896 | \$29,804 | | \$70,700 |
| 21-59-B | \$60,600 | \$30,300 | \$30,300 | | \$60,600 |
| 24-21-B | \$96,800 | \$28,000 | \$68,800 | | \$96,800 |
| 26-40 | \$242,070 | \$175,070 | \$67,000 | | \$242,070 |
| 29-53 | \$52,500 | \$38,900 | \$13,600 | | \$52,500 |
| 29-53-C | \$40,800 | \$27,000 | \$13,800 | | \$40,800 |
| 29-56-A | \$114,970 | \$72,412 | \$42,558 | | \$114,970 |
| 30B-43 | \$93,700 | \$58,700 | \$35,000 | \$81,500 | |
| 31-34 | \$27,800 | \$14,394 | \$13,406 | | \$27,800 |
| 36-46 | \$19,100 | \$13,774 | \$5,326 | \$14,700 | |
| 36-48 | \$8,900 | \$5,000 | \$3,900 | \$6,500 | |
| 36-48-A | \$10,870 | \$5,992 | \$4,878 | \$8,070 | |
| 37-87 | \$33,100 | \$17,103 | \$15,997 | | \$33,100 |
| 38-51 | \$70,440 | \$46,971 | \$23,469 | | \$70,440 |
| 39-53 | \$167,830 | \$130,867 | \$36,963 | | \$167,830 |
| 39-100 | \$175,790 | \$85,355 | \$90,435 | | \$175,790 |
| 39-101 | \$111,600 | \$92,626 | \$18,974 | | \$111,600 |
| 39-102 | \$340,440 | \$274,866 | \$65,574 | \$295,840 | |
| 40-110-A | \$93,000 | \$40,000 | \$53,000 | | \$93,000 |
| 41-92 | \$10,700 | \$3,700 | \$7,000 | \$10,000 | |
| 41-93 | \$10,000 | \$3,500 | \$6,500 | \$9,400 | |
| 43-30-A | \$54,000 | \$25,000 | \$29,000 | | \$54,000 |
| 44-23 | \$118,300 | \$50,000 | \$68,300 | | \$118,300 |
| 48-37-N | \$246,400 | \$159,351 | \$87,049 | \$237,900 | |
| 48-37-O | \$20,000 | \$8,900 | \$11,100 | \$4,200 | |
| 48-37-X | \$57,600 | \$8,136 | \$49,464 | \$10,300 | |
| 48-68 | \$276,760 | \$200,352 | \$76,408 | | \$276,760 |
| 49-31-A | \$168,280 | \$113,028 | \$55,252 | | \$168,280 |
| 53-19-E | \$95,700 | \$70,000 | \$25,700 | | \$95,700 |
| 55-110-D | \$182,000 | \$126,233 | \$55,767 | \$139,800 | |
| 58-22 | \$348,990 | \$177,000 | \$171,990 | | \$348,990 |
| 58-24-B | \$14,900 | \$8,004 | \$6,896 | | \$14,900 |
| 58-24-L04 | \$7,200 | \$3,220 | \$3,980 | | \$7,200 |
| 58-30 | \$7,000 | \$4,252 | \$2,748 | | \$7,000 |
| 59-19-E | \$39,000 | \$28,223 | \$10,777 | \$31,500 | |

| | | | | | |
|----------|-----------|-----------|-----------|-----------|-----------|
| 59-19-K | \$41,900 | \$31,261 | \$10,639 | \$34,900 | |
| L04-7 | \$88,380 | \$10,000 | \$78,380 | \$20,880 | |
| M01-5 | \$66,900 | \$40,000 | \$26,900 | | \$66,900 |
| P01-2 | \$99,300 | \$72,000 | \$27,300 | \$77,600 | |
| S04-20 | \$55,500 | \$25,000 | \$30,500 | | \$55,500 |
| S05-27 | \$140,800 | \$119,952 | \$20,848 | | \$140,800 |
| S24-9 | \$6,600 | \$2,500 | \$4,100 | | \$6,600 |
| S24-10 | \$270,450 | \$200,000 | \$70,450 | | \$270,450 |
| S24-12 | \$147,010 | \$30,000 | \$117,010 | \$54,310 | |
| S26-95-A | \$78,700 | \$42,500 | \$36,200 | \$77,000 | |
| S30-11 | \$67,810 | \$40,000 | \$27,810 | \$61,410 | |
| S31-19 | \$202,200 | \$83,741 | \$118,459 | \$201,300 | |
| S33-124 | \$51,200 | \$41,000 | \$10,200 | \$47,200 | |
| S33-126 | \$56,400 | \$40,000 | \$16,400 | \$47,000 | |
| S34-19 | \$142,390 | \$90,000 | \$52,390 | \$140,790 | |
| S34-24 | \$135,850 | \$90,000 | \$45,850 | \$130,350 | |
| S35-31 | \$408,100 | \$260,295 | \$147,805 | \$391,700 | |
| S36-53 | \$46,690 | \$30,000 | \$16,690 | \$44,990 | |
| S36-54 | \$50,400 | \$26,480 | \$23,920 | \$48,500 | |
| S44-10 | \$101,300 | \$50,500 | \$50,800 | \$100,900 | |
| S44-14 | \$129,590 | \$54,890 | \$74,700 | | \$129,590 |
| S44-42 | \$92,940 | \$49,500 | \$43,440 | \$92,740 | |
| T01-2 | \$120,900 | \$100,000 | \$20,900 | \$99,600 | |
| T05-46 | \$45,200 | \$23,000 | \$22,200 | \$44,080 | |
| T15-45 | \$174,810 | \$100,000 | \$74,810 | \$172,710 | |

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Brown conference before Superior Court

Owner: Brown Richard

Map/ Parcel: S18-6

Tax Year: 2023

Owners Asserted Value: \$120,000

Owners Contention: All properties around me are less value for larger lots similar square footage, 12x28 patio has been removed was informed when I purchased was county so wrong millage rate but if it is city why are we not on city sewer.

Appraiser Notes: Property is located at 51 North Street, Summerville GA, with a house value of \$197,344, land (.39 acres) value of \$12,656, and accessory value of \$0 for a total FMV of \$210,000.

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

SB346 was applied for a purchase price of \$210,000. The property was purchased 2/7/2022.

Determination:

1. The house was built in 1953 with EFB of 1985 with 2,340 sq. ft.
2. The property was reviewed on March 15, 2023.
3. The subject has a price per sq ft of \$91.
4. Four comparable sales in Chattooga County were used in the study with a median price per sq ft of \$99 (Comparable study in file) The subject is below the median and in line with sales.
5. Subjects land value is \$9,487 per acre. The median land price per acre is \$8,420. The subject property is in line with neighboring properties.

Recommendation: I recommend no change and the value remain at the purchase price of \$210,000.

Reviewer: Nancy Edgeman

No agreement could be reached.

- b. Godwin Appeal to Superior Court**
- c. Reed Appeals to Superior Court**
- d. Meeler Appeal to Superior Court**
- e. Edwards Appeal to Superior Court**
- f. Allen Appeal to Superior Court**

Recommendation: I recommend that the BOA set up settlement conferences for these appeals.

Reviewers: Crystal Brady & Nancy Edgeman

Motion to set up settlement conferences for the appeals listed above:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

f. Henderson appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

g. Digest forms

Nancy Edgeman discussed, the BOA acknowledged, and Chairman Wilson signed the forms.

BOA discussed changes made to appeals.

John Bailey suggested putting a statement regarding covenant eligibility on all applicable appeal write-ups.

Meeting Adjourned at 10:30 am.

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Jack Brewer

John Bailey, Vice Chairman

JB

Andrew Johnson

**Chattooga County
Board of Assessors Meeting
November 15, 2023**