

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
November 29, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Regina Vaughn – 9:30am, James Godwin – 10am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 15, 2023 & No Meeting for November 22, 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 – 653
Withdrawn - 50
Cases Settled – 353
Hearings Scheduled – 129
Pending cases – 101
Superior Court - 18

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: 1422
Pending appeals: 1792

Closed: 1422

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
06-013	\$101,780	\$60,000	\$41,780		\$101,780
07-014	\$206,900	\$168,500	\$38,400		\$206,900
09-018	\$58,970	\$42,000	\$16,970		\$58,970
15-44	\$82,890	\$47,000	\$35,890		\$82,890
16-30	\$151,030	\$106,928	\$44,102		\$151,030
16-65-TR-15	\$370,000	\$270,000	\$100,000		\$370,000
16-66-E	\$256,900	\$202,654	\$54,246		\$256,900
19-26	\$433,000	\$421,800	\$11,200		\$433,000
19-26-G	\$86,400	\$47,123	\$39,277		\$86,400
19-4-TR3	\$34,900	\$25,000	\$9,900	\$27,900	
21-59-G	\$28,700	\$23,000	\$5,700		\$28,700
29-53-A	\$32,600	\$15,000	\$17,600	\$19,800	
29-53-B	\$52,400	\$26,200	\$26,200		\$52,400
29-55	\$22,900	\$7,500	\$15,400	\$16,000	
29-5-A	\$198,420	\$174,907	\$23,513		\$198,420
30-15-B	\$42,400	\$20,000	\$22,400		\$42,400
30-2	\$230,500	\$200,838	\$29,662		\$230,500
30-2-A	\$425,600	\$332,000	\$93,600	\$332,000	
35-91	\$303,600	\$258,565	\$45,035		\$303,600
37-137	\$44,480	\$7,010	\$37,470	\$37,980	
37-47-A	\$46,000	\$28,221	\$17,779		\$46,000
37-50	\$154,500	\$137,946	\$16,554		\$154,500
37-67-24	\$67,200	\$54,699	\$12,501	\$57,500	
37-67-40	\$21,500	\$18,081	\$3,419	\$14,200	
37-67-42	\$33,560	\$29,341	\$4,219	\$24,660	
37-67-44	\$449,700	\$243,857	\$205,843	\$427,700	
38-102	\$211,400	\$78,000	\$133,400	\$170,700	
39-111	\$70,700	\$20,000	\$50,700	\$54,000	
39-40	\$43,800	\$30,000	\$13,800	\$37,200	
39E-38-A	\$20,600	\$17,122	\$3,478	\$19,800	
40-59	\$60,380	\$24,000	\$36,380	\$56,480	
46-14-A	\$108,790	\$30,000	\$78,790		\$108,790
46-35	\$56,400	\$0	\$56,400	\$31,600	
46-40	\$162,860	\$85,269	\$77,591	\$147,050	

47-16-B	\$70,790	\$40,000	\$30,790		\$70,790
47-9-A	\$94,200	\$70,000	\$24,200		\$94,200
48-27-A	\$286,080	\$210,000	\$76,080		\$286,080
48-28-2A	\$30,500	\$6,000	\$24,500		\$30,500
48-8	\$28,900	\$22,000	\$6,900		\$28,900
49-37	\$172,950	\$51,000	\$121,950		\$172,950
50-23	\$65,660	\$39,160	\$26,500	\$60,460	
50-2-A	\$19,200	\$12,000	\$7,200		\$19,200
50-81	\$138,670	\$90,198	\$48,472		\$138,670
50C-26	\$46,300	\$20,000	\$26,300	\$41,800	
51-20-A	\$37,400	\$24,000	\$13,400		\$37,400
53-24-C	\$30,300	\$18,805	\$11,495	\$21,200	
53-30-D	\$62,400	\$25,500	\$36,900	\$53,100	
55-107	\$43,800	\$25,416	\$18,384		\$43,800
56-32-A	\$39,300	\$25,000	\$14,300		\$39,300
56-4	\$221,300	\$160,000	\$61,300		\$221,300
60-11	\$620,300	\$387,645	\$232,655	\$434,200	
64-6	\$61,200	\$34,000	\$27,200		\$61,200
68-96-A	\$268,400	\$175,793	\$92,607		\$268,400
78-37-F	\$84,700	\$71,000	\$13,700		\$84,700
P08-3	\$46,720	\$24,234	\$22,486	\$40,120	
P09-19	\$116,200	\$68,714	\$47,486		\$116,200
P09-29	\$162,630	\$89,630	\$73,000		\$162,630
S04-12	\$114,000	\$83,655	\$30,345		\$114,000
S07-46	\$95,010	\$20,000	\$75,010	\$66,710	
S13-31	\$127,600	\$74,605	\$52,995	\$125,600	
S14-26	\$107,900	\$28,000	\$79,900	\$64,300	
S16-108	\$68,200	\$8,000	\$60,200	\$66,700	
S16-72	\$43,100	\$5,000	\$38,100	\$26,900	
S16-73	\$5,000	\$2,000	\$3,000	\$3,100	
S16-75	\$71,000	\$25,000	\$46,000	\$63,800	
S16-76	\$23,913	\$20,000	\$3,913	\$23,225	
S16-78	\$43,100	\$2,500	\$40,600	\$14,700	
S16-80	\$139,140	\$15,000	\$124,140	\$137,740	
S16-97	\$45,600	\$10,000	\$35,600	\$44,200	
S17-21	\$44,400	\$20,000	\$24,400	\$43,000	
S18-19-B	\$161,800	\$86,824	\$74,976	\$159,300	
S19-12-B	\$154,630	\$50,000	\$104,630		\$154,630
S21-62	\$44,800	\$15,000	\$29,800	\$38,900	
S21-75	\$50,000	\$26,115	\$23,885	\$49,800	
S23-4	\$7,000	\$3,500	\$3,500		\$7,000

S25-55	\$200,720	\$140,000	\$60,720		\$200,720
S25-60	\$64,990	\$35,000	\$29,990	\$64,660	
S26-74	\$84,000	\$41,655	\$42,345	\$83,300	
S26-75	\$166,930	\$85,028	\$81,902	\$166,430	
S27-1	\$56,100	\$28,932	\$27,168	\$55,500	
S28-25-A	\$197,950	\$115,000	\$82,950	\$197,050	
S29-31	\$97,890	\$79,990	\$17,900	\$95,390	
S29-44	\$42,300	\$28,932	\$13,368	\$42,200	
S30-5	\$90,100	\$36,040	\$54,060	\$88,800	
S33-112	\$68,400	\$35,000	\$33,400	\$62,900	
S33-34	\$90,600	\$52,000	\$38,600	\$90,200	
S34-11	\$87,610	\$28,932	\$58,678	\$86,510	
S34-26	\$64,300	\$38,000	\$26,300	\$63,800	
S36-40	\$52,000	\$32,000	\$20,000	\$51,500	
S36-50	\$186,700	\$86,000	\$100,700	\$186,100	
S36-52	\$93,000	\$53,000	\$40,000	\$90,900	
S40-101	\$65,140	\$27,381	\$37,759	\$59,140	
S41-11	\$118,300	\$95,500	\$22,800	\$110,200	
S41-LT-2	\$136,500	\$99,500	\$37,000		\$136,500
T05-1	\$75,200	\$48,000	\$27,200	\$74,800	
T06-17	\$114,400	\$67,000	\$47,400	\$113,500	
T07-108	\$101,200	\$63,924	\$37,276	\$99,800	
T07-109	\$77,790	\$45,166	\$32,624	\$77,590	
T07-116	\$106,870	\$67,297	\$39,573	\$106,470	
T07-23	\$94,010	\$52,900	\$41,110		\$94,010
T07-70	\$85,060	\$58,019	\$27,041		\$85,060
T07-71	\$85,400	\$56,344	\$29,056		\$85,400
T07-72	\$79,420	\$50,039	\$29,381	\$78,520	
T07-78	\$83,030	\$44,434	\$38,596	\$81,630	
T07-80	\$86,520	\$51,089	\$35,431	\$85,920	
T08-4	\$164,700	\$95,093	\$69,607		\$164,700
T09-12	\$118,200	\$20,000	\$98,200	\$81,200	
T11-8	\$61,100	\$35,000	\$26,100	\$46,200	
T12-18	\$73,500	\$50,000	\$23,500		\$73,500
T13-21	\$59,800	\$35,369	\$24,431	\$57,500	
T14-26	\$198,990	\$145,000	\$53,990		\$198,990
T17-96	\$115,670	\$75,000	\$40,670	\$112,070	
T19-18	\$80,460	\$45,000	\$35,460	\$77,960	
T19-30	\$69,100	\$45,000	\$24,100	\$67,700	
T23-85	\$130,600	\$49,796	\$80,804	\$119,900	
T23-122	\$172,010	\$89,000	\$83,010	\$150,410	

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

Owner Name: 4 Lions LLC (Lebron Long)

Map & Parcel: 39-11

Tax Year: 2023

Determination: Lebron Long presented an appraisal on November 21, 2023, that was conducted by Hunt & Associates for 125 Filter Plant Road dated November 14, 2023. The appraisal was prepared for his 2023 tax appeal. The appraisal shows a value of \$1,050,000. Mr. Long is requesting the appraisal value of \$1,050,000.

Recommendation: I recommend accepting the appraisal in the amount of \$1,050,000.

Reviewer: Nancy Edgeman

Motion to approve the appraisal amount of \$1,050,000:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Erwin Appeal to Superior Court

Owner: Erwin Kristy

Map/ Parcel: 43-18

Tax Year: 2023

Owners Asserted Value: \$110,000

Owners Contention: New roof, in need of repair

Appraiser Notes: Property is located at 1018 Holland – Chattoogaville Road, Lyerly GA, with a house value of \$167,300, land (7.00 acres) value of \$33,500, and accessory value of \$0 for a total FMV of \$200,800.

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

Determination:

1. The house was built in 1961 with 2,342 sq. ft.
2. The property was reviewed on June 7, 2023.
3. The subject has a price per sq ft of \$71.
4. Three comparable sales in Chattooga County were used in the study with a median price per sq ft of \$105 (Comparable study in file). The subject is below the median due to the condition of the house. House has a .42 physical and per appraiser standards it is considered uninhabitable.
5. Subjects land value is \$4,786 per acre. The subject property is below the median of \$5,000 per acre.

Recommendation: I recommend no change and the value remain at \$200,800.

Reviewer: Nancy Edgeman

Nancy Edgeman discussed changing the home from average to poor condition due to physical deterioration which would lower the value to \$101,200. Mr, Wilson entertained a motion to do so:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

Ms. Vaughn agreed to the value of \$101,200.

b. Godwin Appeal to Superior Court

Mr. Godwin failed to appear for his conference.

c. Wilson appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

VIII: INVOICES

1. Parker Fibernet LLC– Inv# 1038658 / Amount \$512.50 / Due date 12-5-2023

BOA approved to pay.

Nancy Edgeman discussed BOE hearings and the BOA acknowledged.

Betty Brady discussed having an employee luncheon and BOA agreed.

Meeting Adjourned at 10:25 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson



**Chattooga County
Board of Assessors Meeting
November 29, 2023**