

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
December 13, 2023

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS: John Macedo – 9:30am, Andy Allen – 10am, Sanford Hill – 10:30am, Michael Moeller – 11am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for December 6, 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 – 704**

**Withdrawn - 59**

**Cases Settled – 458**

**Hearings Scheduled – 87**

**Pending cases – 100**

**Superior Court - 13**

**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 approved by BOA: 1647**

**Pending appeals: 1567**

**Closed: 1647**

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
19-21	\$85,140	\$60,681	\$24,459		\$85,140
30-58	\$190,100	\$135,000	\$55,100		\$190,100
35-14-A	\$69,490	\$50,514	\$18,976		\$69,490
39D-46	\$62,600	\$37,024	\$25,576		\$62,600
43-64	\$117,160	\$90,203	\$26,957		\$117,160
48B-23	\$121,240	\$70,000	\$51,240		\$121,240
50-7	\$98,800	\$85,000	\$13,800		\$98,800
50-34-B	\$164,970	\$120,000	\$44,970		\$164,970
55B-9	\$105,750	\$88,003	\$17,747		\$105,750
59A-31	\$68,490	\$48,903	\$19,587	\$66,390	
L02-31	\$209,100	\$84,286	\$124,814	\$192,400	
P03-2	\$68,100	\$40,000	\$28,100		\$68,100
P05-18	\$151,110	\$125,000	\$26,110		\$151,110
P06-10	\$49,000	\$25,000	\$24,000		\$49,000
P06-45	\$80,300	\$30,000	\$50,300		\$80,300
P07-18	\$88,000	\$50,000	\$38,000		\$88,000
P08-13-A	\$98,900	\$72,500	\$26,400		\$98,900
S05-23	\$73,300	\$50,000	\$23,300		\$73,300
S07-18	\$19,000	\$5,000	\$14,000	\$11,600	
S10-41	\$56,900	\$40,000	\$16,900	\$56,600	
S10-49	\$69,700	\$50,000	\$19,700		\$69,700
S13-23	\$86,890	\$47,242	\$39,648	\$85,590	
S13-25	\$86,000	\$60,000	\$26,000	\$84,900	
S14-3	\$61,130	\$27,180	\$33,950	\$55,030	
S14-7	\$79,800	\$36,000	\$43,800	\$70,800	
S16-13	\$92,680	\$50,000	\$42,680	\$92,180	
S16-25	\$76,100	\$27,000	\$49,100	\$48,900	
S16-36	\$65,600	\$45,183	\$20,417	\$64,400	
S18-7	\$192,100	\$105,452	\$86,648	\$191,200	
S20-12	\$74,030	\$30,000	\$44,030	\$68,230	
S21-37	\$46,100	\$35,000	\$11,100	\$46,000	
S25-19-D	\$61,800	\$25,960	\$35,840	\$54,100	
S25-20	\$72,500	\$37,726	\$34,774	\$71,700	
S25-22	\$78,160	\$38,219	\$39,941	\$77,160	
S25-28	\$42,470	\$17,291	\$25,179	\$41,770	
S25-36	\$41,040	\$17,371	\$23,669		\$41,040

S25-42	\$82,680	\$45,000	\$37,680	\$80,480	
S25-44	\$97,250	\$64,000	\$33,250		\$97,250
S25-46-A	\$103,370	\$60,000	\$43,370	\$102,270	
S25-71	\$73,800	\$50,000	\$23,800	\$73,200	
S25-81	\$86,700	\$67,900	\$18,800		\$86,700
S26-69	\$92,050	\$43,656	\$48,394	\$91,350	
S26-91	\$60,200	\$27,716	\$32,484	\$60,000	
S26-92	\$73,100	\$42,641	\$30,459	\$72,200	
S26-107	\$62,370	\$30,994	\$31,376		\$62,370
S30-10	\$209,893	\$1,000	\$208,893	\$208,815	
S33-58	\$126,500	\$50,000	\$76,500	\$112,300	
S34-28	\$75,800	\$50,000	\$25,800	\$75,300	
S36-12	\$62,660	\$50,000	\$12,660		\$62,660
S36-17	\$49,500	\$30,000	\$19,500	\$49,000	
S36-18	\$32,030	\$20,000	\$12,030	\$31,830	
S36-49	\$65,000	\$47,500	\$17,500	\$64,000	
S36-62	\$82,320	\$55,000	\$27,320	\$81,520	
S40-59	\$99,000	\$55,000	\$44,000	\$96,800	
T01-8	\$114,700	\$40,000	\$74,700	\$109,300	
T01-10	\$114,000	\$40,000	\$74,000	\$113,400	
T01-18-L02	\$200,500	\$87,943	\$112,557	\$200,200	
T02-18	\$101,600	\$50,000	\$51,600		\$101,600
T05-21	\$60,400	\$25,000	\$35,400		\$60,400
T05-47	\$84,600	\$47,000	\$37,600	\$84,100	
T06-11	\$159,300	\$65,000	\$94,300		\$159,300
T06-12	\$154,900	\$65,000	\$89,900		\$154,900
T06-13	\$165,400	\$65,000	\$100,400		\$165,400
T07-54	\$70,700	\$50,000	\$20,700		\$70,700
T07-77	\$95,100	\$55,000	\$40,100	\$90,700	
T07-118	\$94,100	\$65,000	\$29,100		\$94,100
T08-62	\$205,090	\$175,000	\$30,090		\$205,090
T09-24	\$105,880	\$76,901	\$28,979		\$105,880
T10-22	\$106,100	\$53,132	\$52,968	\$104,800	
T12-3	\$66,600	\$25,000	\$41,600		\$66,600
T12-31	\$66,700	\$51,000	\$15,700	\$66,100	
T12-33	\$74,200	\$40,000	\$34,200	\$73,600	
T12-56	\$60,540	\$50,000	\$10,540	\$59,940	
T16-10	\$108,940	\$25,000	\$83,940		\$108,940
T16-61	\$66,800	\$45,000	\$21,800	\$62,500	
T16-90	\$52,700	\$25,000	\$27,700	\$52,600	
T16-91	\$79,570	\$55,000	\$24,570	\$78,870	

T16-93	\$63,600	\$25,000	\$38,600	\$54,900	
T16-94-B	\$76,500	\$40,000	\$36,500	\$75,600	
T16-94-C	\$76,500	\$40,000	\$36,500	\$75,600	
T17-13	\$69,900	\$25,000	\$44,900	\$53,900	
T17-29	\$66,600	\$46,000	\$20,600	\$66,400	
T17-52	\$127,400	\$67,000	\$60,400	\$126,200	
T18-21	\$67,500	\$40,000	\$27,500		\$67,500
T19-33	\$75,250	\$44,273	\$30,977	\$75,150	
T19-37	\$73,200	\$25,000	\$48,200		\$73,200
T19-45	\$77,300	\$20,000	\$57,300		\$77,300
T19-47	\$150,590	\$100,000	\$50,590	\$96,090	
T19-50	\$74,410	\$25,000	\$49,410	\$74,210	
T23-28	\$119,500	\$40,000	\$79,500	\$98,100	
T23-59	\$120,400	\$60,000	\$60,400		\$120,400

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

**Motion to approve appeals listed above:**

**Motion: Betty Brady**

**Second: Andrew Johnson**

**Vote: All who were present voted in favor**

#### VII: MISCELLANEOUS

g. Macedo Appeal to Superior Court

**No agreement was reached.**

h. Allen Appeal to Superior Court

**Mr. Allen and the BOA agreed to a value of \$2,115.**

i. Hill Appeal to Superior Court

**Mr. Hill stated at the beginning of the conference that this was just a stepping stone to go on the Superior Court. The BOA offered a value of \$787,000, a reduction of \$40,600. Mr. Hill rejected the offer, so no agreement was reached.**

j. Moeller Appeal to Superior Court

**Mr. Moeller's original asserted value was \$187,930. During the conference, he increased that value to \$207,544. The BOA offered a value of \$241,890, a reduction of \$13,000.**

#### VII: INVOICES

a. Schneider (qPublic) – Inv# I003653/ Due date 2/29/2024 / Amount \$2,146.20 (quarterly)

**BOA approved to pay.**

b. CoreLogic – Customer #3380190 / Due date 3/1/2024 / Amount \$681.20

**BOA approved to pay.**

**Nancy Edgeman discussed BOE hearings and the BOA acknowledged.**

