

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
December 20, 2023

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Allen Brown – 9:30am, Richard Meeler – 10am, Michele Edwards – 10:30am,  
James Godwin – 11am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for December 13, 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 – 762  
Withdrawn - 61  
Cases Settled – 487  
Hearings Scheduled – 58  
Pending cases – 156  
Superior Court - 15**

**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: 3215  
Total appeals approved by BOA: 1738**

Pending appeals: 1477  
 Closed: 1738

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
7A2-45	\$34,200	\$17,100	\$17,100		\$34,200
8-75-A	\$132,500	\$71,324	\$61,176		\$132,500
15-31	\$67,238	\$42,034	\$25,204		\$67,238
29-10-L04	\$118,400	\$22,559	\$95,841		\$118,400
30-14	\$228,840	\$73,089	\$155,751		\$228,840
30A-33	\$58,900	\$22,500	\$36,400	\$56,600	
35-29-B	\$92,030	\$68,000	\$24,030		\$92,030
38-106-T23	\$128,700	\$55,000	\$73,700		\$128,700
38-123	\$69,610	\$25,000	\$44,610		\$69,610
39-105	\$129,200	\$104,971	\$24,229		\$129,200
40-5-A	\$136,120	\$69,718	\$66,402		\$136,120
40-8	\$65,600	\$40,000	\$25,600		\$65,600
<del>41-74</del>	<del>\$103,600</del>	<del>\$63,904</del>	<del>\$39,696</del>		<del>\$103,600</del>
43-46	\$117,270	\$63,422	\$53,848		\$117,270
44-18A-TR-6	\$81,800	\$50,000	\$31,800		\$81,800
46-28	\$205,980	\$150,000	\$55,980	\$174,680	
48-2	\$78,520	\$28,320	\$50,200	\$64,620	
50-33	\$146,790	\$122,000	\$24,790		\$146,790
50B-25	\$99,600	\$67,019	\$32,581		\$99,600
51-39	\$158,400	\$98,000	\$60,400		\$158,400
53-30	\$136,400	\$34,500	\$101,900		\$136,400
63C-4	\$78,550	\$0	\$78,550		\$78,550
85-24	\$20,300	\$9,000	\$11,300	\$8,200	
L01-55	\$53,600	\$40,000	\$13,600	\$45,600	
M01-19	\$71,100	\$43,715	\$27,385		\$71,100
P01-2-B	\$93,070	\$64,000	\$29,070	\$91,570	
P02-24	\$102,190	\$60,000	\$42,190	\$101,190	
P05-10	\$78,120	\$56,000	\$22,120		\$78,120
S04-60	\$162,610	\$95,971	\$66,639	\$161,110	
S07-6	\$123,800	\$42,837	\$80,963	\$106,800	
S07-23	\$83,710	\$20,000	\$63,710	\$41,710	
S07-27	\$29,900	\$9,000	\$20,900	\$25,750	
S07-40	\$51,140	\$15,000	\$36,140	\$39,840	

S10-15	\$70,740	\$60,000	\$10,740	\$67,040	
S14-19	\$76,170	\$25,000	\$51,170	\$55,170	
S20-5	\$119,460	\$40,000	\$79,460	\$98,560	
S20-14	\$75,100	\$40,000	\$35,100	\$70,300	
S21-24	\$68,000	\$42,000	\$26,000	\$67,400	
S21-77	\$85,600	\$52,241	\$33,359	\$85,200	
S21-83	\$177,900	\$125,000	\$52,900		\$177,900
S25-6-C	\$59,430	\$20,000	\$39,430	\$43,230	
S26-5	\$96,600	\$560	\$96,040	\$94,100	
S26-20	\$114,630	\$58,000	\$56,630		\$114,630
S29-50	\$72,600	\$35,000	\$37,600	\$71,100	
S32-8	\$115,620	\$64,005	\$51,615		\$115,620
S32-62	\$60,560	\$30,000	\$30,560		\$60,560
S32-64	\$91,700	\$60,000	\$31,700		\$91,700
S32-72	\$92,000	\$45,000	\$47,000	\$84,800	
S32-83	\$85,700	\$38,000	\$47,700	\$85,300	
S32-92	\$78,150	\$40,000	\$38,150		\$78,150
S32-96	\$44,100	\$24,000	\$20,100	\$44,000	
S32-106	\$114,610	\$65,000	\$49,610	\$101,510	
S33-54	\$95,500	\$53,767	\$41,733		\$95,500
S33-89	\$100,500	\$37,153	\$63,347	\$90,200	
S33-105	\$78,790	\$60,000	\$18,790	\$77,490	
S33-113	\$61,200	\$20,000	\$41,200	\$49,800	
S35-7	\$66,900	\$16,000	\$50,900	\$66,800	
S36-55	\$56,950	\$42,000	\$14,950	\$54,050	
S36-56	\$114,010	\$85,000	\$29,010	\$107,410	
S36-58	\$73,010	\$55,000	\$18,010	\$69,210	
S36-64-A	\$50,920	\$22,033	\$28,887	\$47,620	
S39-32	\$55,600	\$45,000	\$10,600	\$54,800	
S40-9	\$88,060	\$42,582	\$45,478	\$86,960	
S40-19	\$74,800	\$17,015	\$57,785	\$73,800	
S40-84	\$57,400	\$20,000	\$37,400	\$57,100	
T05-3	\$46,840	\$31,000	\$15,840	\$46,040	
T05-6	\$97,200	\$55,000	\$42,200	\$93,200	
T05-35	\$87,980	\$36,000	\$51,980	\$87,080	
T07-68	\$82,610	\$33,000	\$49,610		\$82,610
T07-101	\$74,500	\$44,651	\$29,849	\$74,300	
T07-102	\$84,800	\$57,000	\$27,800	\$83,500	
T08-57	\$126,500	\$100,000	\$26,500		\$126,500
T17-28	\$100,980	\$47,231	\$53,749	\$98,480	
T17-40	\$83,120	\$55,000	\$28,120	\$82,420	

T18-25	\$88,000	\$61,386	\$26,614	\$87,800	
T19-4	\$74,300	\$60,000	\$14,300	\$73,500	
T19-15	\$86,610	\$51,000	\$35,610	\$86,210	
T19-42	\$85,800	\$63,044	\$22,756	\$85,300	

**Requesting approvals for appeals listed above:**

**Reviewer: Crystal Brady**

**Motion to approve appeals listed above:**

**Motion: John Bailey**

**Second: Andrew Johnson**

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

## **VII: MISCELLANEOUS**

### **a. Subject: Corrected Public Utility Notices**

When public utility notices were sent from the Department of Revenue, they were based on 29.04%.

Notices were mailed with the incorrect amount. After correcting the assessments to reflect the sales ratio of 34.04% corrected notices were prepared.

On August 9, 2023, the office received the sales ratio study from the Department of Audits & Accounts at 29.04%. After reviewing the internal sales ratio study, it was recommended we appeal their decision. The ratio was appealed by the County Commissioner. On October 13, 2023, the ratio was adjusted to 29.38% by the Department of Audits & Accounts. The appeal was forwarded to arbitration on October 18, 2023. On November 27, 2023, during arbitration the Board of Arbitrators found that the overall ratio to be correct at 34.04%. The sales ratio at 34.04% is still lower than our internal sales study of 40.00% that was used in the appeal. All documents are available for review.

The value for county only based on 34.04% is \$20,527,727.

The value for county only based on 40.00% is \$24,121,888.

This is a difference of \$3,594,161.

**Recommendation:** Based on our internal 2023 sales ratio study of 40%, I recommend the final county assessment of 40% be used for public utilities.

**Reviewer: Nancy Edgeman**

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

### **b. Reed covenant**

**BOA approved & signed**

### **c. Roy appeal waiver and release**

**Mr. Wilson, Chairman, signed the appeal release**

### **d. Spears Appeal to Superior Court**

James Spears has requested to continue his 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 have set up a settlement conference for Mr. Spears on Wednesday, January 3, 2024 at 10am.

**Reviewer: Crystal Brady**

**e. Norton Appeal to Superior Court**

Grant Norton has requested to continue his 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 have set up a settlement conference for Mr. Norton on Wednesday, January 10, 2024 at 9:30am.

**Reviewer:** Crystal Brady

**f. Kelehear Appeal to Superior Court**

Amanda Kelehear 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 have set up a settlement conference for Mrs. Kelehear on Wednesday, January 17, 2024 at 9:30am.

**Reviewer:** Crystal Brady

**g. Cash Appeal to Superior Court**

Andy Cash has requested to continue his 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 have set up a settlement conference for Mr. Cash on Wednesday, January 17, 2024 at 10am.

**Reviewer:** Crystal Brady

**Motion to approve the conference dates and times listed above:**

**Motion: John Bailey**

**Second: Andrew Johnson**

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

**h. Brown Appeal to Superior Court**

**Mr. Brown failed to appear for his conference.**

**i. Meeler Appeal to Superior Court**

**The Meelers and the BOA agreed to the value of \$187,790.**

**j. Edwards Appeal to Superior Court**

**No agreement was reached.**

**k. Godwin Appeal to Superior Court**

**Mr. Godwin and the BOA agreed to the value of \$242,170.**

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

**Meeting Adjourned at 11:55 am.**

**Doug L. Wilson, Chairman**

DW

**Betty Brady**

BB

**Jack Brewer**

JB

**John Bailey, Vice Chairman**

JB

**Andrew Johnson**

AJ

**Chattooga County  
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December 20, 2023**