

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
December 6, 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: S. Alexander – 9:30am (phone), Joe Reed – 10am, Don Warren – 10:30am,
Mark Pickle – 11am**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 29, 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Withdrawn - 54

Cases Settled – 402

Hearings Scheduled – 107

Pending cases – 90

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 approved by BOA: 1538

Pending appeals: 1676
 Closed: 1538

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
06-016	\$128,810	\$10,000	\$118,810		\$128,810
7A2-104	\$160,500	\$45,000	\$115,500		\$160,500
7A5-20-D	\$103,700	\$50,000	\$53,700		\$103,700
8-61-PT-T23	\$17,710	\$11,500	\$6,210		\$17,710
08-064	\$21,110	\$17,000	\$4,110	\$15,410	
16-84	\$247,500	\$136,663	\$110,837		\$247,500
19-11	\$187,600	\$162,492	\$25,108		\$187,600
22-3-TR1	\$23,200	\$11,360	\$11,840		\$23,200
22-3-TR2	\$23,200	\$11,360	\$11,840		\$23,200
25-73-A	\$164,820	\$110,000	\$54,820		\$164,820
26-60	\$116,170	\$50,000	\$66,170		\$116,170
31-31	\$108,330	\$80,000	\$28,330		\$108,330
36-4	\$69,150	\$45,000	\$24,150		\$69,150
36-63	\$102,790	\$49,973	\$52,817	\$75,190	
37-13	\$117,800	\$100,000	\$17,800		\$117,800
37-24	\$122,300	\$60,000	\$62,300	\$75,900	
37-75-A	\$175,570	\$118,146	\$57,424		\$175,570
38-65-B	\$435,080	\$335,000	\$100,080		\$435,080
39C-46	\$184,090	\$130,000	\$54,090		\$184,090
40-22	\$54,400	\$15,400	\$39,000	\$44,900	
40-41	\$234,800	\$155,575	\$79,225		\$234,800
43-55	\$28,800	\$19,159	\$9,641		\$28,800
46-10-A	\$164,120	\$85,000	\$79,120	\$134,920	
47-16-A	\$180,220	\$130,000	\$50,220		\$180,220
47-24	\$88,130	\$62,000	\$26,130		\$88,130
48-31	\$70,200	\$35,250	\$34,950		\$70,200
48F-62-L08	\$50,300	\$36,000	\$14,300		\$50,300
49-32	\$120,330	\$63,266	\$57,064		\$120,330
50-103	\$34,600	\$2,000	\$32,600	\$24,200	
64C-3	\$15,800	\$125,000	-\$109,200		\$15,800
64F-16-A	\$11,800	\$3,000	\$8,800		\$11,800
64F-22	\$11,000	\$3,080	\$7,920		\$11,000
72-34-11	\$20,000	\$6,600	\$13,400		\$20,000

72-34-75	\$35,000	\$15,000	\$20,000		\$35,000
L02-20	\$14,600	\$1,200	\$13,400	\$1,100	
L02-56	\$98,440	\$50,000	\$48,440	\$98,040	
P01-37	\$96,470	\$75,000	\$21,470	\$95,570	
P02-15	\$104,460	\$35,000	\$69,460	\$102,560	
P03-12	\$125,490	\$80,000	\$45,490		\$125,490
P07-12	\$81,340	\$55,469	\$25,871		\$81,340
P07-47	\$118,300	\$82,000	\$36,300		\$118,300
P07-64	\$103,870	\$61,425	\$42,445		\$103,870
P08-14	\$85,260	\$52,000	\$33,260		\$85,260
P09-21	\$110,430	\$66,636	\$43,794		\$110,430
P10-59	\$4,800	\$3,500	\$1,300		\$4,800
S08-10	\$7,000	\$3,250	\$3,750		\$7,000
S10-16	\$53,800	\$43,387	\$10,413	\$34,100	
S11-TR5	\$26,600	\$10,500	\$16,100	\$17,800	
S13-10	\$123,700	\$98,523	\$25,177	\$123,300	
S15-50-A	\$94,800	\$60,000	\$34,800	\$93,100	
S15-75	\$56,200	\$27,000	\$29,200	\$55,600	
S15-76	\$52,100	\$38,000	\$14,100		\$52,100
S16-104	\$64,370	\$44,500	\$19,870	\$62,570	
S17-22	\$47,450	\$34,200	\$13,250	\$45,950	
S18-15	\$150,000	\$85,000	\$65,000	\$149,800	
S18-25-C	\$366,000	\$259,000	\$107,000	\$357,000	
S19-12	\$135,100	\$80,000	\$55,100	\$120,800	
S20-36-A	\$94,600	\$70,950	\$23,650	\$94,400	
S21-44	\$74,850	\$50,000	\$24,850	\$72,350	
S21-58-A	\$106,300	\$57,900	\$48,400	\$104,600	
S22-4	\$63,800	\$32,094	\$31,706	\$60,500	
S24-10-A	\$122,640	\$66,000	\$56,640	\$121,740	
S25-17	\$82,000	\$40,000	\$42,000	\$68,000	
S25-29	\$75,000	\$45,729	\$29,271	\$73,000	
S25-84	\$100,620	\$54,900	\$45,720	\$99,820	
S26-56	\$173,400	\$136,500	\$36,900		\$173,400
S28-81	\$60,600	\$38,000	\$22,600	\$60,100	
S29-56-A	\$68,200	\$55,500	\$12,700		\$68,200
S29-56-B	\$67,600	\$55,500	\$12,100	\$66,900	
S29-56-C	\$67,000	\$55,500	\$11,500	\$66,600	
S29-56-D	\$67,200	\$55,500	\$11,700	\$66,700	
S34-15	\$59,500	\$44,500	\$15,000	\$59,400	
S35-41	\$62,700	\$30,000	\$32,700	\$60,500	
S36-20	\$84,390	\$55,000	\$29,390	\$83,290	

S36-36	\$88,700	\$48,000	\$40,700	\$87,500	
S36-39	\$72,480	\$52,500	\$19,980	\$72,080	
S36-57	\$121,090	\$100,000	\$21,090	\$117,290	
S40-49	\$87,900	\$60,000	\$27,900	\$87,500	
S40-67	\$96,800	\$40,930	\$55,870		\$96,800
S40-73	\$65,830	\$45,000	\$20,830		\$65,830
S40-109	\$83,700	\$55,000	\$28,700	\$82,500	
S41-9	\$95,720	\$75,000	\$20,720	\$95,020	
S41A-28	\$113,600	\$85,000	\$28,600	\$112,300	
S42-23-A	\$104,290	\$57,000	\$47,290	\$102,790	
S44-38	\$74,900	\$51,000	\$23,900	\$74,800	
T04-18	\$114,400	\$65,000	\$49,400		\$114,400
T05-14	\$142,800	\$75,516	\$67,284	\$138,700	
T05-36	\$63,540	\$50,316	\$13,224	\$60,740	
T06-19	\$162,600	\$85,736	\$76,864		\$162,600
T07-47-A	\$2,200	\$500	\$1,700		\$2,200
T07-143	\$97,750	\$57,998	\$39,752	\$91,950	
T08-31	\$133,010	\$88,798	\$44,212	\$131,090	
T08-55	\$165,900	\$100,000	\$65,900		\$165,900
T10-15	\$121,300	\$75,000	\$46,300	\$121,200	
T10-25	\$105,400	\$85,000	\$20,400	\$104,600	
T12-12	\$48,300	\$29,231	\$19,069	\$48,200	
T12-15	\$54,000	\$30,000	\$24,000	\$48,500	
T12-7	\$52,100	\$28,000	\$24,100		\$52,100
T13-31	\$280,890	\$100,320	\$180,570	\$100,690	
T15-33	\$167,440	\$147,805	\$19,635	\$166,740	
T17-54	\$63,100	\$50,000	\$13,100	\$62,900	
T18-33	\$58,360	\$25,000	\$33,360	\$52,660	
T18-40	\$76,700	\$35,000	\$41,700	\$74,800	
T18-42	\$62,800	NONE GIVE	-	\$62,100	
T19-1	\$55,800	\$38,000	\$17,800	\$55,700	
T19-23	\$54,900	\$20,000	\$34,900	\$53,400	
T19-44	\$114,130	NONE GIVE	-	\$112,000	
T23-34	\$101,000	\$40,000	\$61,000	\$75,100	
T23-67	\$113,140	\$40,000	\$73,140	\$91,840	

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: Request for 180-day extension for appeals

Per Department of Revenue the process for the 180-day extension is to mail letters to property owners that have pending appeals, post the information on our website, and get approval to do so from the Board of Assessors.

Assessment notices were mailed July 7, 2023. Our 1st appeal was dated July 10, 2023. Letters must be mailed 30 days prior to 180-day deadline.

O.C.G.A. 48-5-311(e)(3)(A)

(A) In each year, the county board of tax assessors shall review the appeal and notify the taxpayer (i) if there are no changes or corrections in the valuation or decision, or (ii) of any corrections or changes within 180 days after receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the taxpayer within such 180-day period, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(B) In any county in which the number of appeals exceeds a number equal to or greater than 3 percent of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3 percent of the gross tax digest of the county, the county board of tax assessors may be granted an additional 180 day period to make its determination and notify the taxpayer. However, as a condition to receiving such an extension, the county board of tax assessors shall, at least 30 days before the expiration of the 180 day period provided under subparagraph (A) of this paragraph, notify each affected taxpayer of the additional 180 day review period provided in this subparagraph by mail or electronic communication, including posting notice on the website of the county board of tax assessors if such a website is available. Such additional period shall commence immediately following the last day of the 180 days provided for under subparagraph (A) of this paragraph. If the county board of tax assessors fails to review the appeal and notify the taxpayer of either no changes or of any corrections or changes not later than the last day of such additional 180 day period, then the most recent property tax valuation asserted by the taxpayer on the property tax return or on appeal may prevail and may be deemed the value established on such appeal unless a time extension is granted under subparagraph (C) of this paragraph. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(C) Upon a sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner at least 30 days prior to the expiration of the additional 180-day period provided for under subparagraph (B) of this paragraph, the commissioner shall be authorized, in the commissioner's sole discretion, to provide for a time extension beyond the end of such additional 180-day period. The duration of any such time extension shall be specified in writing by the commissioner and, at least 30 days prior to the expiration of the extension provided for under subparagraph (B) of this paragraph, shall be sent to each affected taxpayer and shall also be posted on the website of the county board of tax assessors if such a website is available. If the county board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's attorney not later than 30 days before the last day of such time extension, the most recent property tax valuation asserted by the taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail and shall be deemed the value established on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization. In addition, the commissioner shall be authorized to require additional training or require such other remediation as the commissioner may deem appropriate for failure to meet the deadline imposed by the commissioner under this subparagraph.

Recommendation: Requesting approval for mailing letters to property owners and posting extension on website for appeals that have not been processed. We have around 1,580 letters that will need to be mailed.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Hill Appeal to Superior Court

Sanford Hill 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. Hill on Wednesday, December 13, 2023 at 10:30am.

Reviewers: Crystal Brady & Nancy Edgeman

c. Moeller Appeal to Superior Court

Michael Moeller 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. Moeller on Wednesday, December 13, 2023 at 11am.

Reviewers: Crystal Brady & Nancy Edgeman

d. Eager Appeal to Superior Court

Sarah Eager 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. Eager on Wednesday, January 3, 2024 at 9:30am.

Reviewers: Crystal Brady & Nancy Edgeman

e. McWhorter Appeal to Superior Court

Robert McWhorter 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. McWhorter on Wednesday, January 10, 2024 at 10am.

Reviewers: Crystal Brady & Nancy Edgeman

Motion to approve all settlement conference dates and times:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

f. Public Utilites

Mr. Wilson, Chairman, signed the public utility letters.

g. Alexander Appeal to Superior Court

No agreement could be reached. Ms. Alexander stated that she would not continue to Superior Court.

h. Reed Appeal to Superior Court

BOA offered a covenant in lieu of appeal & Mr. Reed accepted.

i. Warren Appeal to Superior Court

Mr. Warren agreed to the value of \$393,390.

j. Pickle Appeal to Superior Court

Mr. Pickle and the BOA agreed to the appraisal value of \$395,000.

Crystal Brady discussed dates for an employee luncheon and the BOA agreed to December 13th from 12pm – 1:30pm.

Meeting Adjourned at 11:10 am.

Doug L. Wilson, Chairman	<u>DLW</u>
Betty Brady	<u>BB</u>
Jack Brewer	<u>JB</u>
John Bailey, Vice Chairman	<u>JB</u>
Andrew Johnson	<u>AJ</u>

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