

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
August 16, 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 9:58am

**APPOINTMENTS: Tax Commissioner Joy Hampton, County Commissioner Blake Elsberry, & Dan Little of All on Georgia joined the meeting.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for August 9, 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 – 14  
Withdrawn - 1  
Cases Settled – 5  
Hearings Scheduled – 8  
Pending cases – 8  
Superior Court - 0

**We have one 2022 appeal pending Superior Court.**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**The office is taking appeals.**

**NEW BUSINESS:**

**V. APPEALS:**

2023 Mobile Home appeals: 28  
Total appeals reviewed Board: 28  
Pending appeals: 0  
Closed: 28

**Certified to the Board of Equalization: 2**

**2023 Real & Personal Appeals taken: 1769**

**Total appeals reviewed Board: 44**

**Pending appeals: 1725**

**Closed: 44**

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.

**Requesting BOA acknowledge**

**VI: APPEALS:**

**a. Map & Parcel: 59-19-B**

**Owner Name: BOLEN, DAVID**

**Tax Year: 2023**

**Asserted Value: \$116,179**

**Contention:** No contention from the property owner on the appeal form

**Determination:**

1. The subject property is .3.30 acres located at 139 Scenic View Dr, Summerville.
2. The house built in 2021 with 1,530 sq. ft. has a value of \$237,500; land value is \$16,700; accessory value is \$2,790; for a total fair market value of \$256,990.
3. The property was reviewed on June 30, 2022; the physical depreciation and details were unchanged.
4. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
5. The subject at \$155 per sq. ft falls in line with sales comparables above the median of \$143.79 per sq. ft. (Comparable study available for the Board's review)
6. The subject's land value per acre is \$5,061; the land sales median price per acre is \$22,820.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$256,990 for tax year 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Betty Brady**

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

**b. Map & Parcel: S43-5-A**

**Owner Name: CORBIN, JACKIE**

**Tax Year: 2023**

**Asserted Value: \$200,000**

**Contention:** School Taxes

**Determination:** (Note: Property purchase price in March 2022 was \$260,000)

1. The subject property is 1.83 acres located at 52 Nixon Street, Summerville;
  - a. The improvement value is \$274,100 with 1,753sq. ft.;
  - b. The land value is \$12,100; accessory value is \$230;
  - c. for a total fair market value of \$286,430

- d. However, SB346 is applied causing 2023 fair market value to be \$260,000
2. The sale in March was considered to be representative of fair market value according to the Sales Questionnaire return by the owner,.
3. The subject property was reviewed within the last digest year during sales property reviews and updates applied included a decrease in physical and a grade adjustment.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review.
4. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
5. The subject's comparable report indicates the subject's value per sq. ft at \$141.28 is in line with sales & below the median of \$163.50 per sq. ft.
  - a. The subject's land value per acre is \$6,612; the sales price per acre median is approximately \$4,336.

**Recommendation:** Recommending the Board of Assessor's make no changes and the value remain at \$260,000 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**c. Map & Parcel: 16-25-T16-A**

**Owner Name: Elliot, Larry and Brenda**

**Tax Year: 2023**

**Asserted Value: \$200,350**

**Contention:** Value is too much

**Determination:**

1. The subject property is .93 acres located at 1230 Peach Orchard Rd, Menlo, GA.
2. The house built in 2010 with 2060 sq. ft. has a value of \$368,200; land value is \$4,700; accessory value is \$4,200; for a total fair market value of \$377,100.
3. The property was reviewed on March 15, 2023; the physical in 2022 was a 100 and decreased to 86 in 2023; no other changes made indicates the subject's increase was due to the market increase.
4. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
5. The subject at \$179 per sq. ft falls in line with sales comparables below the median of \$180 per sq. ft. (Comparable study available for the Board's review)
6. The subject's land value per acre at \$5,054 is in line with sales ranging from \$4,031 to \$6,101; the land sales median price per acre is \$4,669.

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$377,100 for tax year 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**d. Map & Parcel: 6-37**

**Owner Name: Hamilton Family Trust**

**Tax Year: 2023**

**Asserted Value: \$243,626**

**Contention:** No contention entered on the appeal form

**Determination:**

1. The subject property is 60.95 acres not under the agricultural covenant located at 240 Turkey Ridge, Summerville, GA. (Covenant was removed in 2022 due to non-renewal)
2. The house built in 2002 with 1,380 sq. ft. has a value of \$189,900; the land value is \$112,200 and the accessory value is \$6,670 for a total fair market value of \$308,770.
3. The property was reviewed on January 19, 2023; a grade adjustment was applied to records and a physical decrease from 97 in 2022 to 70 in 2023.
4. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
5. The subject at \$138 per sq. ft falls in line with sales comparables below the median of \$174 per sq. ft. (Comparable study available for the Board's review)
6. The subject's land value per acre is \$1,841; the sales median price per acre is \$5,912. (The subject's land is accurately valued lower per acre due to the large acre tract; the sales are small acre tracts)

**Recommendation:** Recommending the Board of Assessor's make no change for a total fair market value of \$308,770 for tax year 2023.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**e. Map & Parcel: 38-121-A**

**Owner Name: Woodyard, Richard T & Jan C**

**Tax Year: 2023**

**Asserted Value: \$275,000**

**Contention:** Excessive increase. C.M.V. is 30% above purchase price 5 years ago.

**Determination:**

1. The subject property is 4.41 acres located at 293 Mahan Road, Summerville;
  - a. the improvement value is \$274,200 with 2,262 sq. ft.;
  - b. the land value is \$27,000; accessory value is \$5,810;
  - c. for a total fair market value of \$307,010
2. The subject property was reviewed within the last digest year during standard property reviews and updates applied included a decrease in physical and a grade adjustment.
  - a. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review.
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
4. The subject's comparable report indicates the subject's value per sq. ft at \$121.22 is in line with sales & below the median of \$136 per sq. ft.

- a. The subject's land value per acre is \$6,122; the sales price per acre median is approximately \$6,400.

**Recommendation:** Recommending the Board of Assessor's make no changes and the fair market value remain at \$307,010 for tax year 2023.

**Reviewer:** Jesse Cavin

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Andrew Johnson

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

**VII: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CHANDLER, DAVID & LINDA	39-46	47	45	IN LIEU OF APPEAL
MCCARY, DENNIS	73-21	7	3	IN LIEU OF APPEAL
MCCARY, DENNIS	73-33	114	114	IN LIEU OF APPEAL
BRANNON MARTIN TRUST	63-68	43	41	IN LIEU OF APPEAL
PARIS, GERALD	85-4-B	10.01	10.01	IN LIEU OF APPEAL
SMITH, NANCY	07-010	93.6	89.6	IN LIEU OF APPEAL
SMITH, NANCY	15-16	157.98	155.98	IN LIEU OF APPEAL
VEITCH, TIMOTHY & ANGELA	53-19-D	28.5	26.5	IN LIEU OF APPEAL
WRIGHT, WILLIAM JR. ETAL	24-27-A	37.5	37.5	IN LIEU OF APPEAL
<b>Requesting approval for covenants listed above:</b>				
<b>Reviewer:</b> Crystal Brady				

**Motion to approve covenants:**

**Motion:** Jack Brewer

**Second:** Betty Brady

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

**VIII: VETERANS EXEMPTION**

**a. Property Owner:** McWhorter, Paul

**Map & Parcel:** 64-13

**Tax Year:** 2023

**Contention:** Mr. McWhorter visited the office on August 7, 2023 to file for the Veterans Exemption.

**Determination:** Mr. McWhorter presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation due to individual unemployability. (See letter in file).

**Recommendation:** Based on the information presented, I recommend approval for the Veterans Exemption for tax year 2023 per O.C.G.A 48-5-48(a)(2).

**Reviewer:** Crystal Brady

**Motion to approve covenants:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**IX: MISCELLANEOUS**

**a. GMASS update**

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

**Joy Hampton discussed digest submission guideline.**

**Blake Elsberry discussed legislation on assessments and the homestead exemption freeze.**

**Dan Little asked about the Appraiser Procedures Manual and Nancy Edgeman discussed.**

**Meeting Adjourned at 10:47am.**

**Doug L. Wilson, Chairman**

  
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**Betty Brady**

  
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**Jack Brewer**

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**John Bailey, Vice Chairman**

  
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**Andrew Johnson**

  
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