

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
August 9, 2023

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Jason Espy from the Summerville News joined the meeting.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for August 2, 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 – 13  
Withdrawn - 0  
Cases Settled – 0  
Hearings Scheduled – 0  
Pending cases – 13  
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 and working 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: 1356  
Total appeals reviewed Board: 41

**Pending appeals: 1315**  
**Closed: 41**

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.  
**Requesting BOA acknowledge**

**VI: APPEALS:**

**a. Map & Parcel: Personal Property #1773**  
**Owner Name: Sala Nail & Spa**  
**Tax Year: 2023**

**Asserted Value:** No asserted value  
**Contention:** Moved from 11230 Highway 27, Summerville.

**Determination:**

1. 2022 value \$19,727; 2023 value \$18,608
2. No reporting forms or response from December 31, 2020 letter requesting the property owner report values have been received.
3. Several attempts for contact requesting reporting forms have been noted in records
4. Values were adjusted in 2021 per comparables and an on-site visit in January 2021 for auditing.
5. Reporting forms were then sent to the location address and mailing address with no response from the property owner.
6. The mailing address where reporting forms were mailed is the same mailing address as the assessment notice.

**Recommendation:** Suggesting the Board of Assessor's approve the current value stay at \$18,608 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**

**b. Map & Parcel: Personal Property Acct #1090**  
**Owner: Chau, Phuong (Peter)**  
**Tax Year: 2023**

**Asserted value \$0;** sold 2 years ago to someone in Chattooga Co (unknown);  
• 2022 value \$4,011; 2023 value before changes \$13,139; final 2023 ABOS value with updates \$0.

**Determination:**

2023 ABOS Marine Blue Book's values increased above the tax generating value prompting an assessment for boats previously flagged in our records for no reporting form not giving the opportunity to report issues to us.

**Recommendation:** Suggesting the Board of Assessor's approve total FMV of \$0 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**

**c. Map & Parcel: Personal Property Acct #531**  
**Owner: Pledger, Bill**  
**Tax Year: 2023**

**Asserted value \$4600;** Contention: cracked hull and torn seats; 8 years old; bought new \$8,900 (sold Challenger)  
• 2022 value \$5,513; 2023 value before changes \$10,474; final 2023 ABOS value with updates \$6,722.

**Determination:**  
2023 ABOS Marine Blue Book's values increased above the tax generating value prompting an assessment for boats previously flagged in our records for no reporting form not giving the opportunity to report issues to us.

**Recommendation:** Suggesting the Board of Assessor's approve a total fair market value of \$6,722 for tax year 2023.

**Reviewer:** Wanda Brown



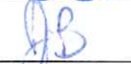


**Motion to approve recommendation:**  
**Motion: Betty Brady**  
**Second: John Bailey**  
**Vote: All who were present voted in favor**

**VII: MISCELLANEOUS**

- a. Harrison appeal waiver and release**  
**Mr. Wilson, Chairman, signed the appeal release.**
- b. Appeals update**  
**Mr. Wilson read an appeal report and the BOA discussed.**

**Mr. Wilson entertained a motion to move next week's meeting to 10am. Motion was made by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.**

**Meeting Adjourned at 9:52am.**

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|----------------------------|---|
| Doug L. Wilson, Chairman   |  |
| Betty Brady                |  |
| Jack Brewer                |  |
| John Bailey, Vice Chairman |  |
| Andrew Johnson             |  |

Chattooga County  
Board of Assessors Meeting  
August 9, 2023