

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 20, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Jason Espy from the Summerville News, & Dan Little of All on Georgia joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 13, 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 – 109
Withdrawn - 8
Cases Settled – 31
Hearings Scheduled – 16
Pending cases – 54
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 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: 3205

Total appeals reviewed Board: 380

Pending appeals: 2825

Closed: 380

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
8-2-L02	\$637,700	\$450,000	\$187,700		\$637,700
8-2-L04	\$571,560	\$442,000	\$129,560		\$571,560
8-61-T26	\$270,190	\$195,000	\$75,190		\$270,190
8-61-T28	\$272,900	\$250,500	\$22,400		\$272,900
08-085	\$2,018,630	\$625,000	\$1,393,630		\$2,018,630
09-038	\$420,080	\$331,666	\$88,414		\$420,080
9-52-B	\$419,600	\$350,000	\$69,600		\$419,600
13-76-L07	\$597,200	\$350,000	\$247,200		\$597,200
13-76-T19	\$110,200	\$48,000	\$62,200		\$110,200
13-76-T20	\$282,400	\$262,800	\$19,600		\$282,400
16-66-D	\$329,860	\$263,591	\$66,269		\$329,860
16-69-TR-5	\$360,950	\$295,732	\$65,218		\$360,950
18-23-A	\$1,392,600	\$600,000	\$792,600		\$1,392,600
26-1-L	\$314,850	\$250,000	\$64,850		\$314,850
28-28-T16	\$680,100	\$583,692	\$96,408		\$680,100
29-36-A	\$419,190	\$300,000	\$119,190		\$419,190
29-44-B	\$521,580	\$275,000	\$246,580		\$521,580
30B-24	\$243,800	\$70,000	\$173,800		\$243,800
35-24-G	\$525,690	\$401,000	\$124,690		\$525,690
37-82-A	\$407,080	\$279,577	\$127,503		\$407,080
37-111	\$382,300	\$330,000	\$52,300		\$382,300
42-4-B	\$224,600	\$197,056	\$27,544		\$224,600
42-11-B	\$946,480	\$765,344	\$181,136	\$921,380	
42-11-C	\$388,660	\$244,853	\$143,807		\$388,660
47B-84-A	\$235,400	\$174,000	\$61,400		\$235,400
48-27-B	\$297,400	\$175,000	\$122,400		\$297,400
48-27-C	\$527,800	\$300,000	\$227,800		\$527,800
48-35-L03	\$231,930	\$151,422	\$80,508		\$231,930
48-41-L04	\$697,100	\$350,000	\$347,100		\$697,100
48-41-L09	\$570,580	\$530,000	\$40,580		\$570,580
48-48-H	\$292,100	\$200,000	\$92,100		\$292,100
48F-51-W24	\$286,000	\$260,000	\$26,000		\$286,000

49-31	\$366,980	\$150,000	\$216,980		\$366,980
49-77	\$295,100	\$225,000	\$70,100	\$261,600	
50-92	\$383,260	\$269,000	\$114,260	\$270,160	
50C-28A-L12	\$366,920	\$250,000	\$116,920		\$366,920
58-5	\$827,600	\$600,000	\$227,600		\$827,600
64-81-L10	\$495,280	\$325,000	\$170,280		\$495,280
70-2-TR-6	\$552,400	\$400,000	\$152,400		\$552,400
75-L27	\$211,700	\$200,000	\$11,700		\$211,700
S44A-4	\$774,390	\$583,591	\$190,799		\$774,390
S44A-8	\$3,600	\$1,809	\$1,791	\$1,800	
T07-20	\$300,300	\$250,455	\$49,845		\$300,300
T15-18	\$578,600	\$425,000	\$153,600		\$578,600

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Andrew Johnson

Second: Betty Brady

Vote: Three voted in favor, one voted against

VII: MISCELLANEOUS

a. Massey appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

b. Rosato appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

Nancy Edgeman discussed a new appeal approval process and the BOA acknowledged. Mr. Wilson entertained a motion accept the new format for appeal approval, Motion was made by Betty Brady, Seconded by Andrew Johnson, Three voted in favor, one voted against.

Mr. Johnson inquired about the appeal on map & parcel 8-85 and Nancy Edgeman discussed future year parcel splits and how they are valued and taxed.

Jason Espy inquired about value changes on qPublic and Nancy Edgeman discussed.

Dan Little inquired about a timeline for reaching the 8% mark and Nancy Edgeman discussed.

Nancy Edgeman discussed a possible need to work overtime to accomplish reaching the 8% goal. Mr. Wilson entertained a motion to approve comp time for any overtime worked, Motion was made by Jack Brewer, Seconded by Andrew Johnson, All who were present voted in favor.

The BOA and Mr. Wesson discussed his appeal and agreed that the office would revisit his property to address some of Mr. Wesson's concerns.

Meeting Adjourned at 10:30am.

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Andrew Johnson

AJ