

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 27, 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: Jason Espy from the Summerville News, & Dan Little of All on Georgia joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 20, 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 – 210

Withdrawn - 10

Cases Settled – 40

Hearings Scheduled – 28

Pending cases – 132

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: 2
Certified to the Board of Equalization: 2

2023 Real & Personal Appeals taken: 3205
Total appeals reviewed Board: 468
Pending appeals: 2737
Closed: 468

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
8-61-T22	\$323,150	\$200,000	\$123,150		\$323,150
13-76-L10	\$456,200	\$280,000	\$176,200		\$456,200
13-76-L11	\$227,800	\$190,000	\$37,800		\$227,800
13-76-T17	\$425,500	\$189,239	\$236,261	\$405,700	
13-76-T18	\$462,200	\$429,475	\$32,725		\$462,200
14-8A-L08	\$157,515	\$125,500	\$32,015		\$157,515
24-16	\$403,800	\$223,508	\$180,292		\$403,800
24-24-L02	\$378,950	\$237,195	\$141,755		\$378,950
25-15-A	\$400,800	\$320,000	\$80,800		\$400,800
26-1-E	\$248,680	\$171,000	\$77,680		\$248,680
26-1-M	\$347,900	\$266,574	\$81,326		\$347,490
27-10	\$352,320	\$280,184	\$72,136		\$352,320
27-51	\$393,390	NOT GIVEN	-		\$393,390
29-4-A	\$274,900	\$220,321	\$54,579		\$274,900
29-23-A	\$402,590	\$284,715	\$117,875		\$402,590
30-46	\$1,743,612	\$870,000	\$873,612		\$1,743,612
35-69	\$216,230	\$190,000	\$26,230		\$216,230
37-5	\$113,354	\$43,564	\$69,790		\$113,354
37-111-A	\$363,520	\$263,188	\$100,332		\$363,520
37-TR-9E	\$493,100	\$300,000	\$193,100		\$493,100
38-2-A	\$678,600	\$415,000	\$263,600		\$678,600
38-65-A05	\$533,410	\$350,000	\$183,410		\$533,410
38-115-B	\$108,800	\$50,000	\$58,800		\$108,800
40-37	\$317,900	\$195,517	\$122,383	\$297,700	
40-37-A	\$420,350	\$349,000	\$71,350	\$389,050	
40-37-B	\$235,000	\$131,972	\$103,028		\$235,000
41-15	\$515,500	\$425,000	\$90,500		\$515,500
43-18	\$200,800	\$110,000	\$90,800		\$200,800
48-40F-L05	\$431,080	\$319,725	\$111,355		\$431,080
48-48-E	\$253,400	\$190,000	\$63,400		\$253,400
48-48-P	\$256,000	\$156,000	\$100,000		\$256,000

48-51K-L17	\$316,440	\$258,700	\$57,740	\$293,140	
48-69-L09	\$246,200	\$57,720	\$188,480		\$246,200
50B-61	\$2,000	\$800	\$1,200		\$2,000
50C-28A-L20	\$275,000	\$175,791	\$99,209		\$275,000
55-110-L	\$365,300	\$300,000	\$65,300		\$365,300
68-99-L01-A	\$298,600	\$200,000	\$98,600	\$200,000	
68-99-L11	\$221,700	\$155,100	\$66,600		\$221,700
72-17-E	\$616,200	\$383,300	\$232,900		\$616,200
73-52-A	\$475,100	\$302,565	\$172,535	\$439,400	
74-5-C	\$806,400	\$287,500	\$518,900	\$698,600	
85-3	\$443,780	\$300,000	\$143,780		\$443,780
85-21	\$115,500	\$63,846	\$51,654		\$115,500
86-9	\$273,500	\$250,000	\$23,500		\$273,500
87-9-B	\$268,000	\$69,954	\$198,046		\$268,000
B01-9	\$73,400	\$52,250	\$21,150	\$50,100	
M02-8	\$207,970	\$124,011	\$83,959		\$207,970
P06-28	\$78,800	\$46,027	\$32,773		\$78,800
S05-3	\$67,040	\$25,000	\$42,040		\$67,040
S07-8-A	\$58,269	\$25,000	\$33,269	\$34,269	
S08-30	\$26,009	\$2,500	\$23,509	\$12,849	
S08-50	\$77,257	\$30,000	\$47,257	\$36,837	
S12-13	\$14,800	\$2,500	\$12,300		\$14,800
S12-23-A	\$32,016	\$30,000	\$2,016	\$21,726	
S12-27	\$48,331	\$14,428	\$33,903	\$28,336	
S14-12	\$392,090	\$215,314	\$176,776	\$271,790	
S18-6	\$210,000	\$120,000	\$90,000		\$210,000
S20-37-A	\$279,700	\$188,900	\$90,800		\$279,700
S21-1-B	\$328,180	\$158,783	\$169,397	\$240,980	
S21-64	\$389,800	\$254,963	\$134,837		\$389,800
S27-68	\$209,600	\$150,000	\$59,600	\$204,100	
S28-20	\$125,000	\$105,000	\$20,000		\$125,000
S28-44	\$219,500	\$99,943	\$119,557		\$219,500
S34-10	\$80,000	\$50,000	\$30,000		\$80,000
S34-47	\$301,690	\$220,180	\$81,510	\$291,290	
S35-34	\$335,180	\$142,889	\$192,291	\$291,780	
S40-108	\$28,162	\$10,000	\$18,162	\$20,659	
S41-58-L02	\$196,460	\$95,803	\$100,657		\$196,460
S41-58-L11	\$202,250	\$98,951	\$103,299	\$179,950	
S41A-10	\$204,000	\$150,000	\$54,000	\$202,800	
S42-8	\$139,750	\$139,750	\$0		\$139,750
S42-13	\$198,600	\$15,000	\$183,600	\$26,800	
S42-14	\$209,730	\$175,000	\$34,730	\$191,750	
S43-15	\$59,034	\$21,000	\$38,034	\$50,514	

S44A-35-A	\$365,300	\$300,000	\$65,300		\$365,300
T01-18-L09	\$155,400	\$37,000	\$118,400	\$147,800	
T04-49	\$210,900	\$100,000	\$110,900		\$210,900
T04-66	\$171,700	\$120,000	\$51,700		\$171,700
T07-73	\$69,550	\$36,000	\$33,550		\$69,550
T11-6	\$94,010	\$75,000	\$19,010		\$94,010
T12-51	\$106,000	\$56,507	\$49,493		\$106,000
T15-48	\$272,680	\$101,774	\$170,906		\$272,680
T18-14	\$82,670	\$48,000	\$34,670		\$82,670
T21-1	\$470,000	\$320,000	\$150,000	\$450,900	
T21-6	\$280,300	\$172,317	\$107,983		\$280,300
T21-13	\$348,300	\$79,401	\$268,899	\$337,100	
P271	\$14,237	\$5,500	\$8,737		\$14,237
P1518	\$9,068	\$2,500	\$6,568	\$8,345	
P2037	\$42,704	\$0	\$42,704	\$0	

Requesting acknowledgement for appeals listed above:

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Brown appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

b. Groce appeal waiver and release

Mr. Wilson entertained a motion to accept the appraisal provided, Motion was made by John Bailey, Seconded by Jack Brewer, All who were present voted in favor. Mr. Wilson, Chairman, signed the appeal release.

c. Zellner appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

VIII: INVOICES

1. Parker Fibernet LLC – Inv# 1037950 / Amount \$512.50 / Due 10-5-2023

BOA approved to pay.

IX: MISCELLANEOUS

a. Wesson appeal

Owner Name: Wesson Gerald W & Wesson Carolyn June

Map & Parcel: 38A-7 (RK#6932)

Tax Year: 2023

Direction: We (Meghan & Jesse) were asked to review over the property of Gerald Wesson while we were doing appeal reviews throughout the county

Instruments: Printed out property record cards for the parcel and an aerial map of the location.

Determination:

1. The subject property is 3.2 acres located at 641 Hair Lake Road, Summerville;
 - a. Land value is \$20,400; (\$6,375 /Acre);
 - b. Improvement 1 value is \$136,100; Year Built 1981: 1,679 Sq. Ft. Heated Area
 - c. Improvement 2 value is \$94,700; Year Built 1962: 1,632 Sq. Ft. Heated Area
 - d. The accessory value is \$5,560;
2. The parcel was reviewed on 9/20/2023 for appeal review;
3. Improvement 1; the owners living residence
 - a. Improvement 1 grade should remain at 100;
 - b. Physical Depreciation should remain at 56%
 - c. There is damage to the outside of the home. This includes roof line warping, with new roofing needed. Foundation settling causing cracks and bulges in the structure. Window seals are rotting.
 - d. Owner stated the inside was in bad condition. Stated he recently fell through the flooring. He offered to show us the condition. I felt unsafe walking into a structure that the owner says it not sound and could possibly fall through the floor. Owner was told he could provide photos of the inside condition to the Appraisers Office. (It was decided before we started doing appeals that the appraisal staff would not go into homes and the property owner had to provide the photos & documents of damage to the inside of a dwelling.)
4. Improvement 2: 2nd home on property
 - a. Owner stated he was not concerned with the value of this home.
 - b. Improvement 2 grade should remain at 100
 - c. Physical Depreciation should remain at 40%
 - d. This home is very dilapidated
 - e. Windows are broken out, exposing the inside to the elements. New roofing is needed. Foundation settling has caused cracks in the foundation and walls. Rear porch needs to be removed or rebuilt. The vents and access panels for under the home is missing. The power meter has been removed from the house.
5. Farm Shop with Lean-To
 - a. Farm shop should remain at Grade 100 with Physical Depreciation of 50%; \$4,600
 - b. 14x32 Lean-To should remain at Grade 80 with Physical Depreciation of 50%; \$580
 - c. 15x24 Lean-To should remain at Grade 80 with Physical Depreciation of 50%; \$470

Recommendation: Recommending no change to the current property value

Reviewer: Jesse Cavin & Meghan Howard

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

Nancy Edgeman discussed BOE hearings and the BOA acknowledged.

Jack Brewer asked if we had certified enough appeals to the BOE to reach the 8% mark and Nancy Edgeman replied that we had.

Mr. Bailey discussed removing mention of the Homestead Tax Relief Grant from the appeal write-ups. Mr. Wilson entertained a motion to do so, Motion was made by John Bailey, Seconded by Jack Brewer, All who were present voted in favor.

Meeting Adjourned at 9:40am.

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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Board of Assessors Meeting
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