

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 10, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Grant Norton – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 10, 2024

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 – 863

Withdrawn - 67

Cases Settled – 526

Hearings Scheduled – 111

Pending cases – 132

Superior Court - 14

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: 3215

Total appeals approved by BOA: 1873

Pending appeals: 1342

Closed: 1873

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
08-036	\$130,100	\$75,373	\$54,727		\$130,100
11-009	\$166,600	\$113,750	\$52,850	\$139,500	
11-8-A	\$784,600	\$578,432	\$206,168		\$784,600
12-2-C	\$85,700	\$38,430	\$47,270		\$85,700
15-5	\$277,220	\$200,000	\$77,220	\$276,520	
15-19-D	\$594,790	\$289,925	\$304,865	\$562,490	
15-19-E	\$280,690	\$177,198	\$103,492	\$268,590	
15-66	\$452,700	\$394,155	\$58,545	\$438,700	
16-13	\$315,520	\$200,000	\$115,520		\$315,520
16-15	\$426,000	\$346,570	\$79,430		\$426,000
18-41	\$230,140	\$151,052	\$79,088		\$230,140
19-17	\$64,300	\$14,803	\$49,497		\$64,300
30-68-A	\$151,500	\$102,522	\$48,978		\$151,500
31-10-F	\$161,800	\$111,114	\$50,686		\$161,800
31-10-G	\$673,600	\$516,167	\$157,433		\$673,600
31-10-K	\$10,700	\$9,000	\$1,700		\$10,700
37-79	\$30,300	\$15,342	\$14,958		\$30,300
38-81	\$19,200	\$9,529	\$9,671	\$11,000	
40A-2	\$20,800	\$10,000	\$10,800	\$14,500	
42-43	\$444,800	\$328,000	\$116,800	\$422,800	
43-17	\$29,900	\$7,500	\$22,400		\$29,900
43-22	\$20,300	NOT GIVEN	-	\$15,400	
43-30	\$680,800	\$480,000	\$200,800		\$680,800
47-116-E	\$182,980	\$130,000	\$52,980	\$130,480	
48-28C-4	\$19,300	\$3,500	\$15,800	\$13,200	
48-38-L06	\$21,100	\$16,964	\$4,136	\$18,700	
55-46	\$396,170	\$290,000	\$106,170		\$396,170
59B-25	\$19,760	\$12,000	\$7,760	\$15,760	
68-116-A	\$16,600	\$12,152	\$4,448		\$16,600
78-37-A	\$13,000	\$4,000	\$9,000	\$10,100	
78-37-K	\$10,500	\$4,000	\$6,500	\$8,100	
L01-5	\$173,100	\$116,372	\$56,728	\$169,900	
L01-7	\$280,160	\$195,263	\$84,897	\$278,260	
L01-12	\$160,210	\$139,759	\$20,451	\$158,110	
L01-15-A	\$63,220	\$38,000	\$25,220	\$62,320	
L01-18	\$220,990	\$100,000	\$120,990	\$195,590	

L01-30	\$76,600	\$43,000	\$33,600	\$64,100	
L01-47	\$186,040	\$116,153	\$69,887	\$184,440	
L01-49	\$189,800	\$90,000	\$99,800	\$131,100	
L01-62	\$182,500	\$150,000	\$32,500	\$154,500	
L01-63	\$192,240	\$150,000	\$42,240	\$190,480	
L01-65	\$140,800	\$100,000	\$40,800	\$96,300	
L02-16	\$140,010	\$76,458	\$63,552	\$137,910	
L02-23	\$50,240	\$25,000	\$25,240	\$37,840	
L02-26	\$60,700	\$31,947	\$28,753	\$58,200	
L02-29	\$58,800	\$10,500	\$48,300	\$46,900	
L02-54	\$209,500	\$109,500	\$100,000	\$149,700	
L04-37	\$61,890	\$14,966	\$46,924	\$38,090	
M01-6	\$48,700	\$28,000	\$20,700		\$48,700
M02-16	\$162,030	\$90,000	\$72,030	\$129,430	
S07-42-A	\$6,000	\$2,000	\$4,000		\$6,000
S15-78	\$25,000	\$10,000	\$15,000	\$11,700	
T17-91	\$87,800	\$55,000	\$32,800	\$86,300	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Betty Brady

Second: Andrew Johnson

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BARNES, CHRISTIE	30-14-H	16.66	14.66	CONTINUATION
BREWER, JACK	21-59-C	57	57	RENEWAL
THE CHAPMAN LIVING TRUST	03-037	51.21	51.21	CONTINUATION
CORDLE, MICHELLE & MICHAEL	8-85-G	19.39	17.39	CONTINUATION
EAGER, JEREMY & SARAH	72-29-A, 72-29-B	18.06	16.06	RENEWAL
GREEN, MARTI	29-15, 29-19	34	32	NEW
MCGRAW, LUCILLE & STEPHEN	68-2-A	15.7	13.7	CONTINUATION
MCGRAW, LUCILLE & STEPHEN	68-2-C	22.35	22.35	CONTINUATION
MITCHELL, JIMMY & SUSAN	11-013	232	220	RENEWAL
PASLEY, JENNIFER	36-43	42	42	CONTINUATION
REYNOLDS, STANLEY	51-36-B	95.88	93.88	RENEWAL
THANG, KYI	74-63-A	10	10	CONTINUATION
WESSON, PATRICK	36-8-A	12.06	12.06	CONTINUATION

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Andrew Johnson

Second: Betty Brady

Vote: All who were present voted in favor

VIII: VETERANS EXEMPTIONS

a. Property Owner: Crabtree, Jerry

Map & Parcel: 47A-145

Tax Year: 2024

Contention: Mr. Crabtree visited the office on November 27, 2023 to file for the Veterans Exemption.

Determination: Mr. Crabtree presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2024.

Reviewer: Crystal Brady

b. Property Owner: Nance, Edgar Jr.

Map & Parcel: 24-54-T13

Tax Year: 2024

Contention: Mr. Nance visited the office on November 9, 2023 to file for the Veterans Exemption.

Determination: Mr. Nance presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2024.

Reviewer: Crystal Brady

c. Property Owner: Plant, Joseph

Map & Parcel: 36-6-L09

Tax Year: 2024

Contention: Mr. Plant visited the office on November 14, 2023 to file for the Veterans Exemption.

Determination: Mr. Plant presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2024.

Reviewer: Crystal Brady

Motion to approve veterans' exemptions listed above:

Motion: Betty Brady

Second: Jack Brewer

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. 2023 Exempt property digest (real & personal) Digest

Per O.C.G.A. 48-5-263(b) **Duties.** Each member of the county property appraisal staff shall:

(4) Prepare annual appraisals on all tax-exempt property in the county and submit the appraisals to the county board of tax assessors;

Recommendation: I am requesting approval for the Exempt property digest for tax year 2023.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: Andrew Johnson

Vote: All who were present voted in favor

b. Norton appeal to Superior Court

No agreement was reached.

Nancy Edgeman discussed copier issues and possibly getting a new one and the BOA acknowledged.

Meeting Adjourned at 10:45 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson



**Chattooga County
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January 10, 2024**