

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 24, 2024

Attending:

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

Meeting was called to order at 9:00am

**APPOINTMENTS: Kathy Key – 9:30am, William Tutton – 10am, Amanda Kelehear – 10:30am
Kevin Payton joined the meeting.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 10, 2024 & No Meeting for January 17, 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 – 866
Withdrawn - 68
Cases Settled – 599
Hearings Scheduled – 25
Pending cases – 174
Superior Court – 21
 Conferences Scheduled – 8
 Confirmed to SC – 6

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: 1926
Pending appeals: 1289

Closed: 1926

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
7-7-W	\$272,400	\$208,254	\$64,146	\$163,400	
7-31-C	\$288,500	\$188,000	\$100,500	\$228,600	
08-043	\$322,480	\$240,000	\$82,480	\$320,980	
09-004	\$278,200	\$163,700	\$114,500	\$234,800	
09-045	\$469,310	\$260,000	\$209,310	\$437,810	
09-057	\$514,100	\$320,000	\$194,100	\$472,700	
10-010	\$526,900	\$450,769	\$76,131	\$505,000	
15-71	\$261,000	\$177,500	\$83,500	\$193,200	
16-78	\$300,600	\$259,632	\$40,968		\$300,600
17-2	\$282,200	\$220,000	\$62,200		\$282,200
18-29	\$136,800	\$120,400	\$16,400	\$124,200	
19-5	\$666,010	\$287,197	\$378,813		\$666,010
19-5-A	\$230,600	\$160,382	\$70,218		\$230,600
19-12	\$277,220	\$230,000	\$47,220		\$277,220
27-39	\$522,130	\$350,000	\$172,130	\$499,430	
30-28	\$137,370	\$113,000	\$24,370	\$135,270	
30-29	\$73,700	\$50,000	\$23,700	\$73,500	
41-26-A	\$108,200	\$81,617	\$26,583		\$108,200
41-28	\$67,400	\$46,089	\$21,311		\$67,400
48-40-F	\$138,400	\$50,000	\$88,400	\$120,800	
48-41	\$144,100	\$49,000	\$95,100	\$138,300	
50-31-A	\$91,100	\$59,000	\$32,100		\$91,100
55-110-H	\$257,200	\$186,500	\$70,700		\$257,200
57-11-L04	\$232,500	\$195,000	\$37,500		\$232,500
57-11-L10	\$267,800	\$192,000	\$75,800		\$267,800
58-24	\$51,600	\$22,521	\$29,079	\$20,800	
58-34-L03	\$253,900	\$190,000	\$63,900	\$251,900	
58-34-L04	\$424,200	\$295,000	\$129,200		\$424,200
58-34-L16	\$250,100	\$174,845	\$75,255		\$250,100
58-63	\$203,100	\$161,782	\$41,318		\$203,100
58-71	\$323,170	\$219,455	\$103,715	\$280,970	
59-3-A	\$43,900	\$29,446	\$14,454	\$34,900	
59-23	\$112,610	\$20,000	\$92,610	\$96,110	
59-31	\$232,510	\$150,000	\$82,510		\$232,510

59-32	\$186,420	\$135,000	\$51,420		\$186,200
59-36	\$25,800	\$15,000	\$10,800	\$16,000	
59-40	\$20,600	\$2,500	\$18,100	\$11,900	
60-8-A	\$118,440	\$85,000	\$33,440		\$118,440
60-14	\$104,910	\$32,688	\$72,222		\$104,910
61-7	\$72,220	NOT GIVEN	-	\$66,620	
64-1	\$99,900	\$80,000	\$19,900		\$99,900
64E 63	\$6,190	\$3,500	\$2,690		\$6,190
72-24	\$443,200	\$295,063	\$148,137	\$419,300	
73-1-A	\$392,500	\$266,790	\$125,710	\$370,100	
73-29-C	\$82,300	\$58,678	\$23,622	\$77,100	
83-23	\$616,390	\$300,000	\$316,390	\$589,590	
83-23-B	\$23,500	\$15,000	\$8,500	\$19,200	
L01-1	\$109,530	\$90,000	\$19,530	\$108,330	
L01-8	\$175,850	\$102,908	\$72,942	\$170,050	
L01-26	\$209,330	\$146,762	\$62,568	\$205,630	
L01-44	\$174,910	\$132,920	\$41,990	\$173,810	
L02-21	\$75,770	\$25,000	\$50,770	\$64,630	
L02-9	\$168,600	\$109,188	\$59,412	\$159,200	
L03-9	\$169,000	\$105,000	\$64,000	\$141,200	
L03-15	\$194,820	\$132,300	\$62,520		\$194,820
L03-16	\$64,400	\$34,240	\$30,160	\$52,600	
L03-17	\$58,900	\$35,000	\$23,900	\$50,900	
L03-24	\$139,910	\$75,877	\$64,033	\$115,410	
L03-41	\$91,700	\$50,000	\$41,700	\$72,700	
L03-43	\$129,400	\$85,000	\$44,400	\$127,600	
L03-47	\$103,100	\$43,000	\$60,100	\$83,100	
L03-60	\$172,100	\$107,000	\$65,100	\$167,800	
L03-62	\$165,400	\$75,000	\$90,400	\$144,300	
L03-67	\$118,540	\$75,000	\$43,540	\$102,340	
L03-68	\$65,364	\$37,152	\$28,212	\$39,184	
L03-70	\$173,720	\$120,000	\$53,720	\$139,120	
L03-71	\$206,990	\$175,000	\$31,990		\$206,990
L03-73	\$196,310	\$102,000	\$94,310	\$193,610	
L03-77	\$88,300	\$75,500	\$12,800	\$84,600	
L03-83	\$146,510	\$106,600	\$39,910	\$115,110	
L03-90	\$56,134	\$39,026	\$17,108	\$38,625	
L03-93	\$152,930	\$97,961	\$54,969	\$151,390	
L04-17	\$167,800	\$135,200	\$32,600	\$134,200	
M02-28-A	\$6,300	\$1,500	\$4,800		\$6,300
M02-58	\$69,870	\$48,000	\$21,870		\$68,870

M02-62	\$79,800	\$56,099	\$23,701		\$79,800
M03-9-A	\$111,500	\$82,772	\$28,728	\$107,900	
M03-14	\$221,790	\$160,000	\$61,790		\$221,790
M03-17-A	\$139,890	\$110,000	\$29,890		\$139,890
M03-21	\$62,500	\$30,000	\$32,500	\$49,900	
M03-22	\$124,710	\$90,000	\$34,710	\$98,610	
M03-24	\$64,650	\$39,000	\$25,650		\$54,650
M03-30	\$60,700	\$50,000	\$10,700	\$53,200	
M03-37	\$156,710	\$110,000	\$46,710	\$156,110	
M06-31	\$8,200	\$1,200	\$7,000		\$8,200
S12-30	\$54,000	\$32,719	\$21,281	\$46,300	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ABBOTT, WILLIAM III & DAWN	21-60	56	54	RENEWAL
ATTIG, JESSE & JESSICA	40-9	46.35	46.35	RENEWAL
BURT, WILLIAM & DIAN	08-008	53.27	49.27	RENEWAL
COLEY TWO LLC	65-22	92.64	92.64	RENEWAL
COOPER, JASON & MEGHAN	14A-8	19.08	19.08	NEW
COOPER, JASON & MEGHAN	26-1	152.02	152.02	NEW
DECK, MARTRICIA	58-45	66.2	58.2	RENEWAL
DOTSON, GARY & PEGGY	30-60-A	35.31	33.51	RENEWAL
DUKE, MICHAEL ELAINE HIGH CROUCH SUBTRUST	84-24 68-40	15 237.92	13 237.92	NEW CONTINUATION
FOWLER, MICHAEL & TONDA	41-124-CC	15.33	13.33	CONTINUATION
GRAY, STACY & DONNA	72-17	123.82	121.82	RENEWAL
GRAY, STACY & DONNA	72-29	159.43	159.43	RENEWAL
HALL, LYNN & ELIZABETH	17-25	111	109	RENEWAL
HUGHES, PHILIP	74-14	108.92	106.92	CONTINUATION
KELLETT, JASON	53-30-D	17.44	17.44	CONTINUATION
LUCILLE CALVERT TRUST	02-040	72.54	70.54	CONTINUATION
MARTHUR, RICKY	26-40	12	10	RENEWAL
PICKLE, LOLA	09-052	130.29	128.29	NEW
WHITETAIL RIDGE HOLDINGS LLC	11-006	107.23	107.23	CONTINUATION

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:
Motion: Betty Brady
Second: John Bailey
Vote: All who were present voted in favor

VIII: VETERANS EXEMPTIONS

a. Property Owner: Ayers, Steve & Marie
Map & Parcel: 51-1
Tax Year: 2024

Contention: Mr. Ayers visited the office on January 19, 2024 to file for the Veterans Exemption.

Determination: Mr. Ayers 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: Brock, Shane & Angela
Map & Parcel: 85-2-A
Tax Year: 2024

Contention: Mr. Brock visited the office on September 21, 2023 to file for the Veterans Exemption.

Determination: Mr. Brock 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: Fagen, Dominic
Map & Parcel: S26-32
Tax Year: 2024

Contention: Mr. Fagen visited the office on January 22, 2024 to file for the Veterans Exemption.

Determination: Mr. Fagen 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

d. Property Owner: Grimes, Tommy
Map & Parcel: S29-16
Tax Year: 2024

Contention: Mr. Grimes visited the office on January 4, 2024 to file for the Veterans Exemption.

Determination: Mr. Grimes 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

e. Property Owner: Hudgins, Kori

Map & Parcel: 40A-32

Tax Year: 2024

Contention: Ms. Hudgins visited the office on January 19, 2024 to file for the Veterans Exemption.

Determination: Ms. Hudgins presented a letter from the Department of Veterans Affairs stating that she is entitled to disability compensation at the 100 percent rate due to her service-connected disability (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

f. Property Owner: Lindsay, Seth

Map & Parcel: S35-3

Tax Year: 2024

Contention: Mr. Lindsay visited the office on January 2, 2024 to file for the Veterans Exemption.

Determination: Mr. Lindsay presented a letter from the Department of Veterans Affairs stating that he is entitled to disability compensation at the 100 percent rate due to his service-connected disability (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

g. Property Owner: Martin, Denver & Audrey

Map & Parcel: S35-3

Tax Year: 2024

Contention: Mr. Martin visited the office on December 11, 2023 to file for the Veterans Exemption.

Determination: Mr. Martin 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

h. Property Owner: Miller, Levi & Jessica

Map & Parcel: 68-94-K

Tax Year: 2024

Contention: Mr. Miller visited the office on January 16, 2024 to file for the Veterans Exemption.
Determination: Mr. Miller 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: John Bailey

Vote: All who were present voted in favor

i. Kinnamont exemption discussion

Motion to discuss the exemption with the county attorney:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Items for discussion

1. Eager appeal

Update: Property owner provided an appraisal dated 1/11/2024 in the amount of \$520,000.

Motion to approve appraisal amount:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

2. Norton appeal

Update: Marty and Holli visited the property per property owners request to look at the inside and the basement. It was determined the sq footage of the house was incorrect by 174 sq ft due to the garage and was only visible from the inside. It was also determined the garage had a full bath that wasn't recorded on our records. After adjustments the value will decrease to \$327,900, a reduction of \$15,000.

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

b. Key appeal to Superior Court

No agreement was reached.

c. Tutton appeal to Superior Court

Mr. Tutton and the BOA agreed to a value of \$246,960, a reduction of \$11,700.

d. Kelehear appeal to Superior Court

Ms. Kelehear's representative, Mr. Brooks, and the BOA agreed to the value of \$185,810.

X: INVOICES

1. Parker Fibernet LLC– Inv# 1039365 / Amount \$512.50 / Due date 2-4-24

BOA approved to pay.

2. Data Cloud Solutions - Inv# I230712333-S0712 / Amount \$5,887.24 / Due date 7-1-23

BOA approved to pay.

BOA discussed “No Shows” at the BOE hearings who then continue on the Superior Court.

Nancy Edgeman informed the BOA of an upcoming DOR audit and the BOA discussed.

BOA discussed land values.

Mr. Bailey mentioned having an open items discussion list to address during BOA meetings.

Meeting Adjourned at 12:25pm.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer

John Bailey, Vice Chairman



Andrew Johnson

**Chattooga County
Board of Assessors Meeting
January 24, 2024**