

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 3, 2024

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: Sarah Eager – 9:30am, James Spears – 10am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 20, 2023 & No Meeting for December 27, 2023

BOA reviewed, approved, & signed

II. BOA/Employee:

a. First Order of Business

1. Vote for Chairman

A motion was made by Betty Brady to appoint Doug Wilson as Chairman, Seconded by Andrew Johnson, All that were present voted in favor.

Jack Brewer also made the motion to appoint John Bailey as Vice Chairman, Seconded by Betty Brady, All that were present voted in favor.

2. Vote for Secretary

Motion was made by Betty Brady to appoint Crystal Brady as Secretary to the BOA, Seconded by Andrew Johnson, All that were present voted in favor.

b. Time Sheets

BOA reviewed, approved, & signed

c. 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 – 803

Withdrawn - 62

Cases Settled – 501

Hearings Scheduled – 147

Pending cases – 93

Superior Court - 11

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: 1816

Pending appeals: 1399

Closed: 1816

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
20-8	\$155,490	\$97,669	\$57,821		\$155,490
26-6-A	\$406,280	\$236,006	\$170,274	\$331,280	
29-49	\$129,647	\$67,756	\$61,891	\$100,247	
36-12-B	\$380,300	\$250,000	\$30,300		\$380,300
36-41	\$47,090	\$15,000	\$32,090		\$47,090
41-124-G	\$47,459	\$23,573	\$23,886		\$47,459
42-32-C	\$149,800	\$100,500	\$49,300		\$149,800
46-12	\$101,670	\$65,000	\$36,670		\$101,670
47-28	\$350,090	\$275,000	\$75,090	\$342,090	
50-54	\$136,160	\$92,126	\$44,034		\$136,160
50B-47	\$45,859	\$21,500	\$24,359	\$22,579	
51-22	\$270,700	\$200,000	\$70,700	\$257,400	
59-56	\$53,470	\$40,000	\$13,470		\$53,470
64 E-61	\$8,400	\$6,000	\$2,400		\$8,400
64-11	\$6,800	\$3,212	\$3,588		\$6,800
64-15	\$50,840	\$39,019	\$11,821		\$50,840
66-13	\$37,200	\$24,500	\$12,700		\$37,200
67-37	\$755,400	\$619,896	\$135,504		\$755,400
68-130-A	\$879,660	\$500,000	\$379,660	\$645,860	
79-16-A	\$194,571	\$73,155	\$121,416	\$164,260	
87-12	\$173,380	\$134,000	\$39,380		\$173,380
L02-19	\$77,527	\$46,913	\$30,614	\$47,427	
M01-14	\$15,900	\$7,529	\$8,371	\$8,600	
M01-18	\$71,200	\$48,273	\$22,927		\$71,200
M02-23	\$118,800	\$79,289	\$39,511		\$118,800
M02-24	\$5,800	\$3,000	\$2,800		\$5,800

M02-26	\$148,730	\$80,000	\$68,730		\$148,730
M06-14	\$175,278	\$80,000	\$95,278	\$172,598	
M06-15	\$44,794	\$40,000	\$4,794	\$40,000	
M06-18	\$5,400	\$4,000	\$1,400		\$5,400
M06-33	\$157,900	\$70,000	\$87,900		\$157,900
M06-38	\$95,200	\$65,000	\$30,200		\$95,200
M06-40	\$156,360	\$105,000	\$51,360		\$156,360
M06-50	\$68,790	\$31,049	\$37,741		\$68,790
M06-51	\$155,010	\$112,538	\$42,472	\$152,810	
M06-52	\$40,100	\$12,000	\$28,100		\$40,100
P02-36	\$106,920	\$55,000	\$51,920	\$97,420	
S07-12	\$110,524	\$45,524	\$65,000	\$56,515	
S11-31	\$62,400	\$50,900	\$11,500	\$52,600	
S16-101	\$77,700	\$20,000	\$57,700	\$77,200	
S17-13	\$69,100	\$40,000	\$29,100	\$69,000	
S19-10	\$53,100	\$38,045	\$15,055	\$40,400	
S25-14	\$88,900	\$58,300	\$30,600	\$68,100	
S25-77	\$52,100	\$40,000	\$12,100	\$45,900	
S27-113	\$164,900	\$100,515	\$64,385		\$164,900
S28-37	\$267,780	\$202,597	\$65,183	\$267,080	
S28-42	\$160,800	\$120,000	\$40,800	\$160,600	
S32-94	\$42,200	\$27,841	\$14,359		\$42,200
S33-64	\$48,700	\$23,824	\$24,876	\$41,200	
S35-33	\$254,400	\$130,196	\$124,204	\$233,400	
S39-8	\$38,400	\$21,958	\$16,442	\$37,800	
S40-57	\$35,105	\$27,156	\$7,949	\$27,703	
T08-11	\$523,530	\$325,000	\$198,530	\$495,330	
T16-76	\$87,360	\$40,400	\$46,960	\$73,360	
T19-6	\$96,700	\$65,000	\$31,700	\$94,640	
T23-58	\$129,620	\$44,845	\$84,775	\$99,420	
T23-91	\$121,300	\$40,000	\$81,300	\$72,300	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above with changes made to properties discussed:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VII: MISCELLANEOUS

**a. Chattooga County Prebill Manufactured Home Digest
Tax Year: 2024**

Summary:

1. Digest Breakdown

a. Total FMV	\$ 28,653,705	Total ASV	\$11,461,407	Total Count	1,797
b. Uninc	\$ 26,117,214		\$10,446,886		1,598
c. Summerville	\$ 1,907,109		\$ 762,844		165
d. Lyerly	\$ 458,761		\$ 183,504		20
e. Menlo	\$ 170,434		\$ 68,174		14

2. Comparison with 2023 Prebill digest
 - a. 61 less MHs than 2023 (1,858 vs 1,797)

3. Comparison with estimated revenue

a. 2023 estimated revenue	\$292,463
• County	\$149,186
• School	\$143,276
b. 2024 estimated revenue	\$230,798
• County	\$105,892
• School	\$124,906

- c. Estimated revenue decrease of **\$61,665.**

4. 2010 Prebill digest particulars
 - a. 1,625 units are being valued by the NADA module (includes 9 exempt).
 - b. 3 units are being valued by the WinGAP cost schedules
 - c. 178 units maintain over-ride values.

Recommendations:

1. It is recommended that all values (NADA, Cost, & Over-rides) be approved by the Board of Assessors for the 2024 Chattooga County Prebill (Mobile Home) Digest per Substantive Rule 560-11-9-.08-(3).

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

b. ABOS value approval

Subject: 2024 ABOS Marine Pricing Guide

ABOS is a marine pricing guide that is included in our WinGAP application. Each year the guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of ABOS pricing guide.

Recommendation: I recommend approval of updating ABOS pricing guide for tax year 2024.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

c. NADA value approval

Subject: 2024 NADA (National Automobile Dealers Association)

NADA is a pricing guide for Mobile Homes that is included in our WinGAP application. Each year the pricing guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of NADA pricing guide. An analysis of the full set of values in the NADA schedules for all regions in the country indicates a change of -4.47%.

Recommendation: I recommend approval of updating NADA pricing guide for tax year 2024.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

d. Eager Appeal to Superior Court

The BOA offered a value of \$586,200, a reduction of \$30,000, but no agreement was reached.

e. Spears Appeal to Superior Court

Mr. Spears and the BOA agreed to the value of \$71,950.

Nancy Edgeman mentioned ordering appraisals for appeal going to Superior Court and the BOA discussed.

Jack Brewer mentioned looking into different valuation systems for boats and the BOA discussed.

Meeting Adjourned at 10:55 am.

Doug L. Wilson, Chairman

DW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

Andrew Johnson

AJ

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January 3, 2024