

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 31, 2024

Attending:

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

Meeting was called to order at 9:04am

**APPOINTMENTS: Phil Gurley – 9:30am, Andy Cash – 10am, Robert McWhorter – 10:30am
Kevin Payton joined the meeting.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 24, 2024
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 – 896
Withdrawn - 70
Cases Settled – 629
Hearings Scheduled – 71
Pending cases – 126
Superior Court – 14
 Conferences Scheduled – 7
 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: 2012
 Pending appeals: 1203
 Closed: 2012

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
02-037	\$269,400	\$175,000	\$94,400		\$269,400
06-025	\$309,610	\$250,000	\$59,610	\$305,810	
08-037	\$141,520	\$90,600	\$50,920		\$141,520
8-72-B	\$181,300	\$141,000	\$40,300	\$179,900	
8-85-B	\$75,420	\$52,000	\$23,420		\$75,420
09-028	\$450,300	\$125,000	\$325,300	\$448,200	
09-032	\$246,200	\$150,000	\$96,200	\$192,900	
09-052	\$591,760	\$475,000	\$116,760	\$584,260	
14-43	\$120,520	\$71,220	\$49,300	\$114,720	
15-32	\$169,310	\$135,000	\$34,310	\$166,210	
15-61	\$534,300	\$330,000	\$204,300		\$534,300
16-29-C	\$309,900	\$200,501	\$109,399		\$309,900
16-72	\$539,280	\$451,696	\$87,584		\$539,280
18-27-E	\$476,600	\$345,000	\$131,600	\$473,800	
19-21-A	\$436,700	\$265,330	\$171,370		\$436,700
30-62-C	\$84,190	\$50,000	\$34,190	\$46,190	
48-51K-L10	\$279,580	\$215,000	\$64,580		\$279,580
55-11-C	\$212,450	\$100,000	\$112,450		\$212,450
55-84-A	\$7,000	\$4,500	\$2,500		\$7,000
55-94	\$106,810	\$85,000	\$21,810		\$106,810
57-37-A	\$211,000	\$130,000	\$81,000	\$210,800	
58-20	\$360,410	\$299,000	\$61,410	\$359,510	
58-20-A	\$698,800	\$391,000	\$307,800		\$698,800
58-3	\$95,950	\$60,000	\$35,950	\$95,150	
58-34-L18	\$718,600	\$400,000	\$318,600		\$718,600
58-36	\$130,670	\$94,739	\$35,931	\$114,970	
59-26-B	\$93,340	\$67,437	\$25,903		\$93,340
59-34	\$115,700	\$45,000	\$70,700	\$97,600	
61-1	\$534,700	\$200,000	\$334,700		\$534,700
68-94-D	\$303,730	\$235,000	\$68,730		\$303,730
L01-32	\$120,740	\$69,601	\$51,139	\$119,810	
L01-43	\$156,700	\$105,079	\$51,621	\$155,900	
L01-53	\$76,350	\$40,509	\$35,841	\$60,250	

L01-54	\$122,100	\$70,000	\$52,100	\$121,000	
L01-56	\$191,030	\$120,000	\$71,030	\$181,630	
L03-1	\$125,360	\$68,000	\$57,360	\$124,960	
L03-19	\$81,200	\$46,167	\$35,033	\$76,200	
M03-36	\$44,410	\$24,179	\$20,231	\$28,810	
T05-39	\$117,500	\$71,316	\$46,184	\$114,400	

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
BRISTOW, RICHARD & ALICE	69-35-J	15	13	NEW
CLEMENTS, CHARLES	55-123	30.4	30.4	NEW
COOPER, MATTHEW & GABRIELLE	86-2	160	160	CONTINUATION
CORBIN, BETTY	49-25	31.39	29.39	NEW
DOVER, RICKY & NATASHA	38-105	98.64	98.64	NEW
GEIGER, TARA & GENE II	13-62	207.87	207.87	NEW
GORE FOREST PRODUCTS INC	73-29-A	76.98	76.98	NEW
HAYNES, BRENDA	79-19-E	51.05	51.05	CONTINUATION
HEGWOOD, MARY	5-2-A	25	23	RENEWAL
LAMB, JESSICA & RODGER	55-136-B	16.66	14.66	NEW
RAST, PHILIP	29-60-A	97.74	95.74	NEW
RUTLEDGE, ALAN ETAL	65-31	61.99	61.99	CONTINUATION
SANDERS, JACK & BARBARA	37-TR-10, 37-TR-10A	42.79	40.79	RENEWAL
VEATCH, RICKY & BEVERLY	79-19-C	23.38	21.38	CONTINUATION
WILKERSON, DAVID	41-68-A	73.65	71.65	RENEWAL
WRIGHT, TONY & DEBRA	46-13-A	20.58	20.58	NEW

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

VIII: VETERANS EXEMPTIONS

a. Property Owner: Russell, James & Mary

Map & Parcel: 48-37-C

Tax Year: 2024

Contention: Mr. Russell visited the office on January 26, 2024 to file for the Veterans Exemption.

Determination: Mr. Russell 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 recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Clark appeal waiver and release

Mr. Wilson, Chairman, signed the release.

b. Open Items discussion list

Mr. Wilson postponed this discussion until next week

c. Gurley appeal to Superior Court

The BOA offered a value of \$190,100, a reduction of \$11,200, but no agreement was reached.

d. Cash appeal to Superior Court

Mr. Cash and the BOA agreed to the value of \$120,480.

e. McWhorter appeal to Superior Court

The BOA offered a value of \$319,600, a reduction of \$21,000, but no agreement was reached.

X: INVOICES

1. SouthData– Inv# 994144945 / Amount \$690.65 / Due date 2-2-24

BOA approved to pay.

Nancy Edgeman discussed the change in the large acre breaking point and how that affects land values and the BOA acknowledged.

Nancy Edgeman discussed chief appraiser qualifications and the BOA acknowledged.

Meeting Adjourned at 12:05pm.


Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Andrew Johnson



Chattooga County
Board of Assessors Meeting
January 31, 2024