

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
February 14, 2024**

Attending:

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

Meeting was called to order at 9:00am

**APPOINTMENTS: Larry Howard – 9:30am, Gwyn Crabtree– 10:30am
Kevin Payton joined the meeting.**

OLD BUSINESS:

I. BOA Minutes:

**Meeting Minutes for February 7, 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 – 948

Withdrawn - 80

Cases Settled – 703

Hearings Scheduled – 50

Pending cases – 115

Superior Court – 12

Conferences Scheduled – 5

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: 2094
 Pending appeals: 1121
 Closed: 2094

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
07-032	\$224,360	\$190,175	\$34,185	\$186,860	
13-23	\$572,800	\$329,114	\$243,686	\$569,760	
13-63	\$247,680	\$195,082	\$52,598	\$239,780	
14A-4-E	\$16,850	\$9,000	\$7,850		\$16,850
35-29-A	\$100,550	\$60,000	\$40,550	\$96,850	
37-176	\$264,700	\$186,000	\$78,700	\$258,000	
39-88	\$476,300	\$412,840	\$63,460	\$440,300	
40-20	\$390,500	\$310,799	\$79,701	\$383,400	
40B-10-A	\$53,200	\$5,000	\$48,200	\$9,700	
40B-10-A	\$43,800	\$4,500	\$39,300	\$10,900	
46-16-L1A	\$598,380	\$250,000	\$348,380	\$586,280	
46-19-T05	\$316,070	\$242,057	\$74,013	\$313,070	
46-31	\$465,000	\$250,000	\$215,000	\$446,200	
46-38-L19	\$367,360	\$310,000	\$57,360	\$351,360	
47B-35-A	\$25,000	\$4,690	\$20,310	\$6,200	
47B-35-C	\$25,000	\$4,690	\$20,310	\$6,200	
47B-36-B	\$38,800	\$2,000	\$36,800	\$9,700	
47B-57-A	\$13,800	\$3,350	\$10,450	\$3,400	
47B-59-C	\$13,800	\$1,111	\$12,689	\$3,400	
48-40F-L11	\$393,440	\$305,200	\$88,240	\$362,040	
48-40F-L21	\$457,210	\$300,000	\$157,210	\$450,310	
48-40F-L24	\$321,600	\$210,044	\$111,556	\$311,300	
48-41-L17	\$698,400	\$500,000	\$198,400	\$677,600	
48-51K-L12	\$430,260	\$285,000	\$145,260	\$424,260	
48-69-L17	\$233,600	\$54,292	\$179,308	\$224,300	
48-71	\$111,300	\$67,420	\$43,880	\$107,400	
49-44	\$126,800	\$95,386	\$31,414	\$121,100	
55-3-L05	\$87,201	\$71,656	\$15,545		\$87,201
55-3-L12	\$161,830	\$80,000	\$81,830	\$155,830	
55-5	\$70,200	\$25,000	\$45,200	\$66,700	
55-24	\$301,380	\$110,000	\$191,380	\$260,880	
55-53	\$196,180	\$150,000	\$46,180	\$191,780	
55-59	\$127,930	\$100,000	\$27,930	\$123,930	

55-60	\$79,940	\$50,911	\$29,029	\$68,940	
55-63-A	\$268,560	\$221,500	\$47,060	\$259,460	
55-68	\$121,900	\$71,088	\$50,812	\$116,300	
63-11	\$54,990	\$6,800	\$48,190	\$13,700	
63-18	\$94,330	\$42,130	\$52,200	\$91,430	
63-25	\$182,190	\$72,000	\$110,190	\$174,290	
63-26-22	\$144,700	\$105,000	\$39,700	\$143,900	
63-44-L18	\$446,520	\$299,216	\$147,304	\$409,420	
64-7	\$148,900	\$120,000	\$28,900	\$143,900	
64-32	\$252,180	\$125,000	\$127,180	\$243,680	
64E-30-A	\$11,800	\$5,000	\$6,800	\$7,000	
64E-30-B	\$18,130	\$13,800	\$4,330	\$13,100	
64E 32	\$15,600	\$11,450	\$4,150	\$11,500	
64E-32-A	\$14,200	\$10,000	\$4,200	\$10,500	
64E 33	\$10,000	\$5,600	\$4,400	\$7,400	
64E 85	\$8,800	\$5,100	\$3,700	\$6,500	
64E-85-B	\$5,600	\$2,950	\$2,650	\$4,100	
64E 87	\$8,500	\$4,500	\$4,000	\$6,300	
64F-37	\$6,600	\$1,000	\$5,600	\$4,900	
64F-39	\$14,200	\$1,353	\$12,847	\$10,500	
65-18	\$312,800	\$80,000	\$232,800		\$312,800
65-18-A	\$340,900	\$200,000	\$140,900		\$340,900
65-2	\$96,300	\$65,000	\$31,300	\$91,900	
65-34	\$139,460	\$105,000	\$34,460	\$134,760	
65-34-A	\$198,650	\$120,000	\$78,650	\$191,650	
65-6	\$185,270	\$109,000	\$76,270	\$179,470	
66-2	\$472,040	\$375,000	\$97,040	\$456,540	
66-7	\$115,530	\$70,000	\$45,530	\$110,830	
66-18	\$581,800	\$275,000	\$306,800	\$563,100	
66-42-C	\$105,250	\$40,000	\$65,250	\$104,850	
66-52-D	\$202,900	\$131,018	\$71,882	\$187,100	
66-52-L	\$337,000	\$250,000	\$87,000	\$324,700	
67-25	\$281,380	\$215,000	\$66,380	\$269,780	
67-38-A	\$215,310	\$160,531	\$54,779	\$211,210	
67-42-C	\$220,720	\$157,162	\$63,558		\$220,720
67-63	\$95,400	\$68,000	\$27,400		\$95,400
67-67	\$291,450	\$208,000	\$83,450		\$291,450
68-57	\$247,300	\$155,000	\$92,300		\$247,300
72-20	\$105,060	\$70,661	\$34,399		\$105,060
72-23	\$99,910	\$79,000	\$20,910	\$95,310	
72-34-21	\$440,730	\$350,000	\$90,730	\$428,630	

73-1-B	\$311,240	\$250,000	\$61,240	\$260,940	
73-9	\$144,180	\$65,000	\$79,180	\$113,180	
73-19	\$136,300	\$100,441	\$35,859	\$131,000	
S25-21	\$9,600	\$1,908	\$7,692	\$2,100	
S25-68-C	\$19,200	\$9,159	\$10,041	\$4,300	
S26-68	\$8,000	\$2,357	\$5,643	\$1,800	
S27-133	\$56,320	\$56,320	\$0		\$56,320
S31-20	\$9,200	\$500	\$8,700	\$2,000	
S31-26	\$22,200	\$5,000	\$17,200	\$4,900	
S32-75	\$7,600	\$3,000	\$4,600	\$1,700	
S42-37	\$111,040	\$80,220	\$30,820		\$111,040

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

Owner: North Georgia EMC (Public Utility)

Map & Parcel: T17-111A & T17-112

Tax Year: 2023

Owner's Contention: We respectfully request to be assessed at the 34.04 ratio reported by the Georgia Department of Audits & Accounts.

Determination:

The Department of Audits sales study at 29.04 indicated property values were undervalued according to Department of Revenue standards and the Appraisal Procedures Manual. In 2023 Chattooga County had a countywide increase in property values based on our in-house sales study. The 2023 sales study is based on 2022 sales in our area (see study in file).

O.C.G.A. 48-5-2(3)(B)(iv) indicates "the tax assessors shall apply" certain criteria in determining fair market value of real property.

Recommendation: I recommend leaving the ratio at 40.00% that was approved by the Board of Assessors on June 28, 2023. This maintains uniformity based on the in-house sales ratio study for Residential, Agriculture, Commercial, and industrial of 40.00%. Based on the in-house study all public utilities should be assigned the same rate of 40% as all property owners.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BENSON, LISA	37-43-B	18.02	16.02	RENEWAL
BROWN, JOYCE	16-15	62.23	58.23	NEW
DAWSON, DEBBIE	73-27	22	20	NEW
MCKISSICK, BJ	8-85-E	35.5	33.5	CONTINUATION
PETTYJOHN, RONALD & LINDA	65-1	13	11	RENEWAL
TAYLOR, CHARLES & MAHEALANI	6-27, 6-27-A	121.93	119.93	RENEWAL
TEMPLETON, BELLE & RAYFE	24-46-A	21	21	CONTINUATION
YOUNG, BILLY	30-68, 30-68-A	72.08	68.08	NEW

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: Frolander, Amanda & Chris

Map & Parcel: 58-34

Tax Year: 2024

Contention: Mrs. Frolander emailed paperwork on February 7, 2024 to file for the Veterans Exemption.

Determination: Mrs. Frolander presented a letter from the Department of Veterans Affairs stating that her 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: Andrew Johnson

Vote: All who were present voted in favor

b. Property Owner: Taylor, Harlan

Map & Parcel: S12-18

Tax Year: 2024

Contention: Mr. Taylor visited the office on February 7, 2024 to file for the Veterans Exemption.

Determination: Mr. Taylor 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: John Bailey

Second: Andrew Johnson

Vote: All who were present voted in favor

IX: MISCELLANEOUS

- a. Berman appeal waiver and release
- b. Dendy appeal waiver and release
- c. Harrelson appeal waiver and release
- d. Neighbors appeal waiver and release

Mr. Wilson, Chairman, signed the releases listed above.

- e. Wright conference agreement

The BOA signed the agreement.

- f. Howard appeal to Superior Court

The BOA and Mr. Howard discussed his appeal and agreed that the office would revisit the property to address a possible square footage discrepancy.

- g. Crabtree appeal to Superior Court

The BOA offered a value of \$79,040, a reduction of \$29,900, but no agreement was reached.

The BOA discussed expanding our email communication pending further research.

Mr. Bailey inquired about commercial property reviews and Nancy Edgeman stated that they would begin as soon as all appeals were complete.

Meeting Adjourned at 10:47am.

Doug L. Wilson, Chairman

Betty Brady

John Bailey, Vice Chairman

Andrew Johnson

BB
JB
AJ

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February 14, 2024