

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 21, 2024

Attending:

Doug L. Wilson, Chairman - **Absent**
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 9:00am

**APPOINTMENTS: Mike Fulmer – 9:30am, Barbara Reece– 10:30am
Kevin Payton and Dewayne Richardson joined the meeting.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 14, 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 – 964
Withdrawn - 85
Cases Settled – 730
Hearings Scheduled – 43
Pending cases – 106
Superior Court – 13
Conferences Scheduled – 6
Confirmed to SC – 7

We have one 2022 appeal pending Superior Court.

Nancy Edgeman discussed a ruling regarding this appeal and the BOA accepted the county attorney's recommendation.

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: 3217
Total appeals approved by BOA: 2274

Pending appeals: 943
 Closed: 2274

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 |
|--------------|-----------|----------------|------------------|-----------------|-----------------|
| 09-017 | \$330,930 | \$275,000 | \$55,930 | \$323,030 | |
| 11-011 | \$575,190 | \$420,890 | \$154,300 | | \$575,190 |
| 19-23 | \$672,010 | \$351,591 | \$320,419 | | \$672,010 |
| 24-23 | \$240,780 | \$195,000 | \$45,780 | \$231,880 | |
| 24-39-A | \$372,370 | \$300,000 | \$72,370 | | \$372,370 |
| 25-37 | \$553,100 | \$353,000 | \$200,100 | \$533,300 | |
| 25-61 | \$522,000 | \$354,650 | \$167,350 | \$486,100 | |
| 26-32 | \$180,410 | \$60,000 | \$120,410 | \$154,010 | |
| 28-10 | \$302,230 | \$162,848 | \$139,382 | \$219,230 | |
| 29-12 | \$819,590 | \$624,898 | \$194,692 | \$812,390 | |
| 29-15 | \$196,440 | \$40,000 | \$156,440 | \$171,240 | |
| 29-26-B | \$335,070 | \$292,070 | \$43,000 | \$321,570 | |
| 29-56 | \$457,200 | \$241,961 | \$215,239 | \$396,400 | |
| 30B-27 | \$102,340 | \$32,000 | \$70,340 | \$40,200 | |
| 30B-46 | \$131,900 | \$90,000 | \$41,900 | \$130,600 | |
| 30B-L02 | \$285,600 | \$10,000 | \$275,600 | \$178,000 | |
| 35-5-A | \$276,530 | \$207,077 | \$69,453 | | \$276,350 |
| 35-50 | \$281,290 | \$212,266 | \$69,024 | \$270,290 | |
| 35-55 | \$89,970 | \$67,381 | \$22,589 | | \$89,970 |
| 35-71 | \$591,800 | \$350,000 | \$241,800 | \$504,500 | |
| 35-102-A | \$240,000 | \$200,000 | \$40,000 | \$233,100 | |
| 37-1 | \$229,300 | \$130,500 | \$98,800 | \$224,400 | |
| 39-36 | \$208,900 | \$54,000 | \$154,900 | | \$208,900 |
| 39-51 | \$423,750 | \$292,315 | \$131,435 | \$412,750 | |
| 39-75 | \$277,290 | \$190,000 | \$87,290 | | \$277,290 |
| 39A-12 | \$172,460 | \$150,000 | \$22,460 | \$171,560 | |
| 39A-15 | \$207,060 | \$142,469 | \$64,591 | \$206,460 | |
| 39A-22 | \$178,700 | \$80,000 | \$98,700 | \$160,200 | |
| 39A-49 | \$246,140 | \$134,280 | \$111,860 | \$219,240 | |
| 39A-63 | \$146,590 | \$90,000 | \$56,590 | \$141,790 | |
| 39A-64 | \$265,650 | \$200,000 | \$65,650 | \$259,950 | |
| 39A-65 | \$188,540 | \$160,000 | \$28,540 | \$182,640 | |
| 39A-72 | \$90,200 | \$60,000 | \$30,200 | \$77,900 | |
| 39C-47 | \$140,430 | \$95,943 | \$44,487 | | \$140,430 |

| | | | | | |
|-------------|-----------|-----------|-----------|-----------|-----------|
| 39D-67 | \$109,090 | \$40,000 | \$69,090 | \$91,390 | |
| 39D-68 | \$90,630 | \$49,000 | \$41,630 | \$73,230 | |
| 39D-70 | \$390,000 | \$2,000 | \$388,000 | | \$390,000 |
| 39D-83-A | \$46,700 | \$25,000 | \$21,700 | \$7,500 | |
| 39D-88 | \$80,360 | \$50,000 | \$30,360 | \$59,560 | |
| 39E 22 | \$131,730 | \$79,350 | \$52,380 | | \$131,730 |
| 39E 29 | \$76,660 | \$44,000 | \$32,660 | \$72,660 | |
| 40-1-A | \$429,800 | \$315,000 | \$114,800 | | \$429,800 |
| 40A-42 | \$132,200 | \$68,892 | \$63,308 | \$126,300 | |
| 46-38-L-62A | \$342,000 | \$258,475 | \$83,525 | \$231,800 | |
| 51-20-B | \$424,270 | \$300,000 | \$124,270 | | \$424,270 |
| 52-25 | \$91,700 | \$62,365 | \$29,335 | \$89,900 | |
| 63-26-13B | \$138,800 | \$97,000 | \$41,800 | \$122,380 | |
| 63-26-14A | \$231,930 | \$135,000 | \$96,930 | \$215,390 | |
| 63-56 | \$226,930 | \$175,789 | \$51,141 | \$217,030 | |
| 64-13-A | \$66,300 | \$35,000 | \$31,300 | \$36,800 | |
| 64-18 | \$29,600 | \$15,000 | \$14,600 | \$28,500 | |
| 64-1-E | \$180,900 | \$127,734 | \$53,166 | | \$180,900 |
| 64-1-K | \$192,400 | \$120,000 | \$72,400 | \$185,600 | |
| 64-26 | \$50,060 | \$35,000 | \$15,060 | | \$50,060 |
| 64-27 | \$202,820 | \$149,569 | \$53,251 | \$197,320 | |
| 64-28-A | \$67,770 | \$45,000 | \$22,770 | | \$67,770 |
| 64-38 | \$60,400 | \$38,557 | \$21,843 | \$57,000 | |
| 64-91 | \$68,840 | \$50,500 | \$18,340 | \$67,640 | |
| 64-98 | \$39,051 | \$20,000 | \$19,051 | \$37,911 | |
| 66-52-F | \$322,900 | \$215,000 | \$107,900 | \$235,600 | |
| 67-55 | \$183,370 | \$160,833 | \$22,537 | | \$183,370 |
| 68-99-L12 | \$396,440 | \$245,000 | \$151,440 | \$379,840 | |
| 69-38-A | \$463,200 | \$255,191 | \$208,009 | \$365,400 | |
| 69-38-F | \$204,000 | \$140,000 | \$64,000 | \$190,200 | |

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Andrew Johnson

Second: Betty Brady

Vote: All who were present voted in favor

VII: COVENANTS

| NAME | MAP & PARCEL | ACRES | CUVA ACRES | TYPE |
|---------------------------|-------------------------|--------------|-------------------|--------------|
| BATY, RICHARD & BRENDA | 36-61 | 33 | 31 | RENEWAL |
| BROWN, KENNETH & TRACI | 59A-49, 59A-49-A | 30.72 | 24.72 | RENEWAL |
| BURNS CHILDREN FAMILY LTD | 6-31-A | 189.95 | 189.95 | RENEWAL |
| DAWSON, JAMES JR. | 67-42 | 78.68 | 76.68 | RENEWAL |
| DOTSON, GREGORY | 29-53, 29-53-C, 29-56-A | 99.47 | 95.47 | RENEWAL |
| FULLAM, RYAN & CARLIE | 84-30-G | 17.56 | 17.56 | RENEWAL |
| HAMILTON FAMILY TRUST | 06-037 | 60.95 | 58.95 | NEW |
| MARTIN, VINCENT | 42-12 | 25 | 23 | RENEWAL |
| SIMPSON, CHRISTOPHER | 59B-24-B | 25.8 | 25.8 | CONTINUATION |
| VEATCH, LARRY & DIANE | 79-19-A | 21.21 | 19.21 | 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: Harrison, William

Map & Parcel: T08-56

Tax Year: 2024

Contention: Mr. Harrison visited the office on February 20, 2024 to file for the Veterans Exemption.

Determination: Mr. Harrison 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: Andrew Johnson

Second: Betty Brady

Vote: All who were present voted in favor

IX: MISCELLANEOUS

a. Clements appeal waiver and release

b. Dawson appeal waiver and release

c. Peppers appeal waiver and release

d. Price appeal waiver and release

Mr. Bailey, Vice Chairman, signed the releases listed above.

e. Dotson conference agreements

The BOA signed the agreements.

f. Fulmer appeal to Superior Court
No agreement was reached.

g. Reece appeal to Superior Court
Mrs. Reece and the BOA agreed to a value of \$56,953.

Nancy Edgeman informed the BOA that the Georgia Transparency Group was recording us in the office on February 20, 2024.

Nancy Edgeman mentioned updating the commercial schedules and tables and the BOA discussed.

Nancy Edgeman discussed a property owner incident that occurred on February 16, 2024 and the BOA acknowledged.

Nancy Edgeman discussed updates to last week's conferences and the BOA acknowledged.

Meeting Adjourned at 12:45 pm.

Doug L. Wilson, Chairman

Betty Brady

John Bailey, Vice Chairman

Andrew Johnson

**Chattooga County
Board of Assessors Meeting
February 21, 2024**