

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 28, 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: James McCann – 9:30am, Gail Rush – 10:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 21, 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 – 983

Withdrawn - 91

Cases Settled – 741

Hearings Scheduled – 64

Pending cases – 88

Superior Court – 13

Conferences Scheduled – 3

Confirmed to SC – 7

We have one 2022 appeal pending Superior Court.

Nancy Edgeman discussed updates to this appeal and the BOA acknowledged.

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: 3218

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
28-9	\$1,354,870	\$758,064	\$596,806	\$1,330,370	
28-12-A	\$307,890	\$220,000	\$87,890	\$296,990	
28-18	\$603,150	\$300,000	\$303,150	\$595,350	
28-32	\$369,020	\$329,889	\$39,131	\$367,520	
29-5	\$784,380	\$732,655	\$51,725	\$769,480	
29-8	\$480,950	\$326,118	\$154,832	\$479,050	
30A-17-B	\$210,300	\$103,524	\$106,776	\$164,100	
30A-26	\$87,103	\$8,000	\$79,103	\$25,717	
30B-8	\$254,990	\$155,000	\$99,990	\$202,490	
30B-11	\$348,640	\$265,000	\$83,640	\$267,640	
30B-23	\$309,990	\$95,000	\$214,990	\$214,190	
31-2	\$202,130	\$155,000	\$47,130		\$202,130
37-81	\$282,800	\$208,000	\$74,800		\$282,800
39A-8	\$192,900	\$130,000	\$62,900	\$188,500	
39A-16	\$186,200	\$150,000	\$36,200	\$161,700	
39A-18	\$162,000	\$100,000	\$62,000	\$161,500	
39A-19	\$189,660	\$140,000	\$49,660	\$186,660	
39A-26	\$193,600	\$150,000	\$43,600	\$187,900	
39A-44	\$248,020	\$181,000	\$67,020	\$239,320	
39A-48	\$210,780	\$130,000	\$80,780	\$172,580	
39A-88	\$95,400	\$44,500	\$50,900	\$59,200	
39B-17	\$61,710	\$30,000	\$31,710		\$61,710
39B-32	\$35,870	\$10,000	\$25,870	\$9,970	
39B-39	\$90,160	\$75,000	\$15,160		\$90,160
39B-40	\$73,980	\$60,000	\$13,980		\$73,980
39B-42	\$189,190	\$155,000	\$34,190	\$175,790	
39C-6	\$126,300	\$77,300	\$49,000	\$89,300	
39C-25	\$146,920	\$110,000	\$36,920	\$140,720	
39D-13	\$94,600	\$60,000	\$34,600	\$93,500	
39D-19	\$111,650	\$32,296	\$79,354	\$106,750	
39D-22-A	\$73,500	\$8,200	\$65,300	\$54,800	
39D-49	\$109,310	\$42,000	\$67,310	\$76,110	
39D-50	\$103,190	\$52,792	\$50,398	\$80,190	

39D-53	\$62,020	\$39,400	\$22,620	\$39,620	
39D-54	\$78,000	\$53,000	\$25,000	\$53,300	
39D-55	\$140,380	\$64,376	\$76,004	\$97,480	
39D-56-A	\$99,580	\$45,000	\$54,580	\$64,180	
39D-60	\$61,200	\$20,000	\$41,200	\$49,600	
39D-64	\$70,600	\$50,000	\$20,600	\$60,000	
39D-65-A	\$68,070	\$30,000	\$38,070	\$57,370	
39E 4	\$85,610	\$55,000	\$30,610		\$85,610
40-17	\$296,400	\$216,210	\$80,190	\$263,600	
40-86	\$565,700	\$346,187	\$219,513	\$538,100	
40-104	\$539,980	\$418,000	\$121,980	\$532,580	
40-110	\$895,530	\$585,701	\$309,829		\$895,530
45A-29	\$98,880	\$55,000	\$43,880		\$98,880
47A-66	\$113,400	\$85,000	\$28,400	\$108,400	
47A-69	\$254,700	\$165,000	\$89,700	\$244,400	
48-22	\$311,020	\$187,880	\$123,140	\$257,520	
58-10-L07	\$357,900	\$250,000	\$107,900		\$357,900
58-10-L10	\$285,100	\$196,874	\$88,226	\$267,400	
59-55	\$117,990	\$62,000	\$55,990	\$116,090	
63-38	\$212,880	\$135,000	\$77,880	\$202,180	
63-44-L19	\$710,000	\$330,000	\$380,000	\$559,400	
63-68	\$807,600	\$475,000	\$332,600	\$656,200	
64-78	\$306,970	\$168,000	\$138,970	\$298,460	
68-10	\$1,107,830	\$200,000	\$907,830	\$836,630	
69-18	\$114,630	\$50,000	\$64,630	\$113,514	
74-30	\$164,700	\$145,000	\$19,700	\$159,000	
74-55-A	\$106,820	\$75,642	\$31,178	\$101,620	
75-3	\$126,280	\$89,699	\$36,581		\$126,280
75-L20	\$210,300	\$139,876	\$70,424	\$202,800	
75-L26	\$260,300	\$185,000	\$75,300	\$256,800	
77-17	\$479,800	\$405,513	\$74,287		\$479,800
77-17-A	\$269,030	\$223,310	\$45,720		\$269,030
77-22	\$195,000	\$135,000	\$60,000	\$194,300	
78-39-C	\$125,030	\$85,354	\$39,676	\$123,130	
78-43-O	\$193,700	\$127,778	\$65,922	\$180,200	
78-46	\$113,570	\$45,000	\$68,570	\$58,670	
79-16-B	\$141,480	\$110,000	\$31,480		
79-23-B	\$378,500	\$310,000	\$68,500	\$331,000	
79-4-A	\$199,900	\$150,000	\$49,900		\$199,900
79-24	\$180,120	\$160,000	\$20,120		\$180,120
80-2	\$161,220	\$136,374	\$24,846		\$161,220

80-23	\$190,720	\$158,137	\$32,583		\$190,720
80-4-B	\$257,380	\$170,500	\$86,880		\$257,380
80-9-A	\$242,300	\$198,320	\$43,980		\$242,300
81-6	\$405,690	\$350,000	\$55,690	\$375,990	
81-14-A	\$190,000	\$130,000	\$60,000	\$182,500	
81-24	\$203,160	\$160,228	\$42,932		\$203,160
81-39	\$211,500	\$150,000	\$61,500	\$202,900	
82-2-A	\$596,200	\$475,158	\$121,042		\$596,200
82-5	\$304,500	\$241,347	\$63,153	\$295,200	
L03-6-A	\$124,480	\$20,000	\$104,480	\$96,820	
M06-12	\$212,830	\$150,000	\$62,830	\$205,130	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Andrew Johnson

Second: John Bailey

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALLEN, GAIL	68-50	255.27	253.27	RENEWAL
BANDY, DENNIS	47-33	24.5	24.5	NEW
CASCELLA, SARAH	5-2-F	10.42	10.42	NEW
EMERY, DAVID	26-87-TR-7	62.3	60.3	NEW
GENEVIEVE MCWHORTER TRUST	51-2	309.03	309.03	RENEWAL
POWELL, KAITLIN & MAVERICK	47-4	103.59	103.59	CONTINUATION
WILLINGHAM, RYAN & ABIGALE	46-31	30.64	28.64	RENEWAL
WOFFORD, STANLEY & PATRICIA	8-85-H	15.58	15.58	CONTINUATION
YOUNGBLOOD, BETTY	81-1	12.16	10.16	NEW

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

- a. Hartline appeal waiver and release
- b. Price appeal waiver and release
- c. Shireman appeal waiver and releases
- d. Stowe appeal waiver and release
- e. Tanner appeal waiver and release
- f. Young appeal waiver and release

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

g. McCann appeal to Superior Court
Mr. McCann withdrew his appeal.

h. Rush appeal to Superior Court
Mrs. Rush failed to appear for her conference.

IX: INVOICES

1. Parker Fibernet LLC– Inv# 1039717 / Amount \$512.50 / Due date 3-6-24
BOA approved to pay

Nancy Edgeman discussed a timeline for finishing up appeals and the BOA acknowledged.

The BOA discussed possible changes to legislation that could affect the office if enacted.

Nancy Edgeman provided updates to previous conferences and the BOA discussed.

The BOA discussed commercial property evaluation.

Meeting Adjourned at 10:45 am.

Doug L. Wilson, Chairman

Betty Brady

BB

John Bailey, Vice Chairman



Andrew Johnson

AJ



Chattooga County
Board of Assessors Meeting
February 28, 2024