

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 7, 2024

Attending:

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

Meeting was called to order at 9:02am

APPOINTMENTS: Greg Dotson – 10am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 31, 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 – 919
Withdrawn - 71
Cases Settled – 666
Hearings Scheduled – 43
Pending cases – 139
Superior Court – 14
Conferences Scheduled – 8
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: 2051
Pending appeals: 1164
Closed: 2051

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
08-088	\$865,420	\$722,620	\$142,800		\$865,420
11-1-A	\$332,800	\$286,748	\$46,052		\$332,800
19-42	\$142,640	\$84,280	\$58,360		\$142,640
35-5-C	\$610,900	\$400,000	\$210,900		\$610,900
35-79	\$726,200	\$562,701	\$163,499		\$726,200
37-28	\$29,888	\$26,000	\$3,888		\$29,888
37-36-B	\$747,900	\$306,495	\$441,405	\$360,600	
38-148	\$125,700	\$77,000	\$48,700	\$98,800	
47-9	\$103,780	\$85,000	\$18,780		\$103,780
47-116	\$263,100	\$170,000	\$93,100		\$263,100
48-8-C	\$70,500	\$30,000	\$40,500	\$62,900	
49-117	\$436,120	\$288,579	\$147,541	\$430,020	
49-121-A	\$337,300	\$235,000	\$102,300		\$337,300
49-121-B	\$452,000	\$340,000	\$112,000	\$361,100	
49-126	\$325,100	NOT GIVEN	-	\$318,500	
49-22	\$178,020	\$128,000	\$50,020		\$178,020
49-54-A	\$463,900	\$300,000	\$163,900	\$424,800	
55-74	\$225,550	\$157,000	\$68,550	\$223,550	
55-83	\$254,460	\$170,000	\$84,460	\$232,460	
66-34	\$13,400	\$11,714	\$1,686		\$13,400
66-48-B	\$111,330	\$68,990	\$42,340		\$111,330
66-62	\$260,190	\$209,885	\$50,305	\$260,190	
67-10	\$367,870	\$250,709	\$117,161	\$365,870	
67-12	\$205,300	\$100,000	\$105,300		\$205,300
67-33-A	\$631,200	\$366,500	\$264,700		\$631,200
67-43	\$596,600	\$380,000	\$216,600		\$596,600
67-53-A	\$295,060	\$199,755	\$95,305		\$295,960
68-14	\$197,600	\$165,000	\$32,600		\$197,600
68-16	\$161,070	\$100,000	\$61,070	\$140,970	
68-35	\$58,560	\$30,000	\$28,560	\$43,060	
68-40	\$875,300	\$673,708	\$201,592	\$762,900	
68-47-B	\$114,400	\$75,000	\$39,400		\$114,400
68-83	\$81,000	\$56,984	\$24,016		\$81,000
68-94-F	\$460,400	\$303,420	\$156,980	\$393,500	
68-94-J	\$180,600	\$100,000	\$80,600		\$180,600
68-95	\$180,540	\$128,843	\$51,697		\$180,540

68-99-L1A	\$252,910	\$165,000	\$87,910		\$252,910
68-99-L9A	\$252,700	\$215,500	\$37,200	\$211,100	
72-28	\$1,865,010	\$1,618,746	\$246,264	\$1,855,610	
73-4	\$304,750	\$250,000	\$54,750	\$277,530	
73-5-L07	\$475,800	\$314,100	\$161,700		\$475,800
73-5-L10	\$267,410	\$220,000	\$47,410		\$267,410
73-7	\$254,060	\$200,000	\$54,060		\$254,060

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
BAILEY, JOHN & MICHAEL ANN	40-53, 51-2-C	203.85	201.85	RENEWAL
BEARDEN, JAMES	48-20	28	26	RENEWAL
BROWN, RICKEY & CHERYL	83-48	22.9	20.9	RENEWAL
BRYAN, WILLIAM & MARY	89-2, 89-4	99.5	93.5	RENEWAL
CAMPBELL BROS HOLDINGS LLC	88-7	25.84	25.84	RENEWAL
CAMPBELL BROS HOLDINGS LLC	88-9	47.69	45.69	RENEWAL
CORDLE, MAX & JANETTE	77-18	30	30	RENEWAL
DAWSON, JASON	58-39-B01	17	15	RENEWAL
DOOLEY, RUSSEL	37-129	83	81	RENEWAL
ENGEL, RICHARD	17-9-T17	24.87	22.87	RENEWAL
ESPY, GREGORY K	90-10-A, 90-10-B	12	12	CONTINUATION
ESPY, GREGORY K	84-22-A	9.3	7.3	NEW
HOUSCH, BENJAMIN	30-2	62.86	60.86	RENEWAL
JARMO, KAILA	14A-12	89.75	87.75	RENEWAL
JOYCE BEEMAN FAMILY TRUST	55-122	14.26	12.26	RENEWAL
MERO, MICHAEL	40-55-C	105.31	103.31	RENEWAL
RAILEY, DOUG II	37-43	87.21	85.21	RENEWAL
SALLY FARMS LLC	81-27-A	186.1	186.1	RENEWAL
SANFORD, BARBARA	32-13	15	13	RENEWAL
SCOGGINS, SYLVIA	18-41-A	17.3	17.3	NEW
SNYDER, DAVID ETAL	47-80	18	16	RENEWAL
TATE, BRUCE	02-018	61.06	59.06	RENEWAL
URITSKY, STEVE	05-024	53.2	51.2	NEW

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Battles appeal waiver and releases

Mr. Wilson, Chairman, signed the releases.

b. Durham appeal waiver and release

Mr. Wilson, Chairman, signed the release.

c. Hogg appeal waiver and release

Mr. Wilson, Chairman, signed the release.

d. Wright appeal waiver and release

Mr. Wilson, Chairman, signed the release.

e. Open Items discussion list

Mr. Wilson entertained a motion at 10:42am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor. A motion was made to exit executive session at 11:34am by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

f. Remaining appeals discussion

Nancy Edgeman mentioned ways to increase the number of appeals worked weekly and the BOA discussed.

g. Dotson appeals to Superior Court

1. M&P 31-34

Mr. Dotson and the BOA agreed to a value of \$22,400.

2. M&P 29-53

No agreement was reached. Mr. Dotson is considering combining properties.

3. M&P 29-53-C

No agreement was reached. Mr. Dotson is considering combining properties.

4. M&P 29-56-A

The BOA offered a value of \$108,670, a reduction of \$6,300, but no agreement was reached. Mr. Dotson is considering combining properties.

Nancy Edgeman discussed updates to last week's conferences.

Meeting Adjourned at 11:37am.

Doug L. Wilson, Chairman DLW

Betty Brady Bb

John Bailey, Vice Chairman JB

Andrew Johnson AJ

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