

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 13, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Nancy & Dennis Bishop – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 6, 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 – 1034
Withdrawn - 101
Cases Settled – 794
Hearings Scheduled – 47
Pending cases – 92
Superior Court – 10
 Conferences Scheduled – 2
 Confirmed to SC – 6

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: 2434
 Pending appeals: 784
 Closed: 2434

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
3-1-A	\$20,100	\$12,000	\$8,100	\$13,900	
06-029	\$113,141	\$60,000	\$53,141		\$113,141
06-038	\$123,580	\$55,000	\$68,580		\$123,580
7A1-158	\$2,900	\$450	\$2,450		\$2,900
7A2-16	\$2,900	\$500	\$2,400		\$2,900
7A2-125	\$2,600	\$500	\$2,100		\$2,600
7A2-126	\$2,700	\$550	\$2,150		\$2,700
7A2-137	\$3,000	\$1,200	\$1,800		\$3,000
7A2-139	\$7,500	\$2,000	\$5,500		\$7,500
7A2-151	\$2,800	\$1,200	\$1,600		\$2,800
7A2-166	\$8,400	\$3,600	\$4,800		\$8,400
7A2-171	\$7,600	\$3,600	\$4,000		\$7,600
7A3-136	\$9,000	\$4,000	\$5,000		\$9,000
7A6-12	\$6,600	\$3,000	\$3,600		\$6,600
14-24	\$18,800	\$10,000	\$8,800	\$15,200	
16-56-A	\$555,460	\$272,141	\$283,319	\$548,460	
19-20-A	\$26,400	\$9,500	\$16,900		\$26,400
30-38	\$119,800	\$90,000	\$29,800	\$119,000	
30-67-A	\$77,090	\$11,000	\$66,090	\$30,990	
30A-6	\$109,659	\$52,459	\$57,200	\$48,531	
30A-19	\$290,010	\$190,000	\$100,010	\$284,410	
37-51	\$308,570	\$216,697	\$91,873		\$308,570
37-67-21	\$440,500	\$211,380	\$229,120	\$398,100	
37-136	\$30,100	\$14,000	\$16,100		\$30,100
38-108-A	\$247,350	\$169,591	\$77,759		\$247,350
38B-14	\$166,740	\$77,177	\$89,563	\$113,740	
38B-16	\$120,350	\$100,000	\$20,350		\$120,350
38B-25	\$90,980	\$69,500	\$21,480	\$89,380	
38B-48	\$190,200	\$130,000	\$60,200	\$164,200	
39A-46-T22	\$45,600	\$30,000	\$15,600	\$38,800	
39A-67	\$241,100	\$83,000	\$158,100	\$83,000	
39B-41	\$7,000	\$2,500	\$4,500		\$7,000

39D-33	\$163,550	\$80,000	\$83,550	\$136,250	
40A-10	\$69,830	\$30,000	\$39,830	\$56,030	
41-41-T10	\$43,800	\$14,250	\$29,550		\$43,800
41-69	\$222,570	\$155,000	\$67,570	\$215,270	
41-70	\$183,850	\$129,000	\$54,850		\$183,850
41-104	\$57,270	\$43,500	\$13,770	\$50,970	
41-124-H	\$365,640	\$62,286	\$303,354	\$262,540	
41-128-A	\$156,200	\$110,000	\$46,200		\$156,200
42-1	\$37,400	\$24,000	\$13,400	\$30,800	
47A-25	\$208,320	\$150,000	\$58,320	\$203,720	
47A-94	\$177,430	\$111,248	\$66,182	\$161,030	
47B-84	\$29,100	\$22,000	\$7,100		\$29,100
48-42	\$69,200	\$40,000	\$29,200		\$69,200
49-108	\$152,700	\$132,000	\$20,700		\$152,700
50-42	\$42,300	\$15,000	\$27,300	\$35,900	
50-61	\$496,200	\$333,599	\$162,601	\$372,900	
50-61-A	\$121,500	\$0	\$121,500		\$121,500
50-66	\$339,930	\$280,000	\$59,930		\$339,930
50-78-A	\$226,330	\$186,161	\$40,169	\$224,230	
50A-10	\$171,800	\$130,000	\$41,800	\$167,400	
50A-11-A	\$261,570	\$189,000	\$72,570	\$254,170	
50A-15	\$149,600	\$120,000	\$29,600	\$148,900	
50A-22	\$121,800	\$98,900	\$22,900	\$117,900	
50A-23	\$194,780	\$171,622	\$23,158	\$192,380	
50A-24	\$207,410	\$124,000	\$83,410	\$186,610	
50A-4	\$229,800	\$95,000	\$134,800		\$229,800
50A-4-B	\$136,600	\$116,000	\$20,600	\$136,100	
50B-16	\$133,440	\$75,000	\$58,440	\$131,640	
50B-51	\$156,000	\$80,000	\$76,000	\$152,300	
50B-59	\$149,770	\$91,800	\$57,970	\$146,270	
50B-69	\$109,800	\$109,800	\$0	\$106,900	
50C-21	\$168,280	\$147,400	\$20,880	\$153,780	
50C-37	\$313,950	\$225,000	\$88,950	\$312,050	
51-25	\$25,300	\$15,000	\$10,300		\$25,300
52-13	\$207,800	\$54,098	\$153,702	\$199,000	
52-24	\$76,120	\$32,108	\$44,012	\$72,220	
53-19-D	\$441,060	\$236,273	\$204,787	\$418,660	
53-22	\$185,820	\$150,000	\$35,820		\$185,820
53-24	\$610,520	\$500,000	\$110,520		\$610,520
53-30-A	\$204,240	\$150,000	\$54,240		\$204,240
55-35	\$86,800	\$60,000	\$26,800		\$86,800

55-130-1	\$727,200	\$595,000	\$132,200	\$715,000	
55-7-A	\$175,000	\$120,000	\$55,000	\$160,000	
56-28	\$120,330	\$55,000	\$65,330		\$120,330
57-20	\$164,800	\$100,000	\$64,800		\$164,800
57-35	\$29,100	\$5,890	\$23,210	\$22,800	
57-35-A	\$39,200	\$8,570	\$30,630	\$33,100	
58-10	\$18,800	\$14,500	\$4,300		\$18,800
58-33	\$321,200	\$250,000	\$71,200	\$309,300	
59B-1	\$55,390	\$30,000	\$25,390	\$44,790	
59B-6	\$15,600	\$7,114	\$8,486	\$9,700	
61-27	\$78,900	\$60,000	\$18,900	\$64,700	
61-27-H	\$306,600	\$200,000	\$106,600	\$303,800	
61-27-J	\$20,200	\$9,000	\$11,200	\$15,400	
63B-20	\$8,700	\$2,000	\$6,700		\$8,700
64-21-A	\$70,155	\$55,986	\$14,169		\$70,155
64D-5	\$9,900	\$2,300	\$7,600		\$9,900
64D-9-A	\$6,300	\$2,500	\$3,800		\$6,300
64D-11	\$15,400	\$10,000	\$5,400		\$15,400
64D-22	\$13,600	\$4,560	\$9,040		\$13,600
67-58	\$251,730	\$191,000	\$60,730	\$241,930	
67-67-A	\$35,300	\$23,000	\$12,300		\$35,300
68-99-13A	\$285,310	\$206,000	\$79,310	\$275,110	
69-38B-T5A	\$569,430	\$300,000	\$269,430		\$569,430
72-34-47	\$20,000	\$7,000	\$13,000		\$20,000
72-34-49	\$25,000	\$9,000	\$16,000		\$25,000
73-16	\$140,380	\$114,474	\$25,906		\$140,380
78-6	\$129,700	\$98,000	\$31,700		\$129,700
83A-8-A	\$7,100	\$3,356	\$3,744		\$7,100
83A-9	\$7,510	\$2,804	\$4,706		\$7,510
85-1A-TR7	\$150,400	\$98,000	\$52,400		\$150,400
89-5	\$59,800	\$41,420	\$18,380		\$59,800
90-4-A	\$87,970	\$55,000	\$32,970		\$87,970
M06-2	\$97,400	\$75,000	\$22,400		\$97,400
P02-35	\$6,500	\$2,500	\$4,000		\$6,500
S11-TR3	\$26,600	\$13,155	\$13,445		\$26,600
S11-TR4	\$26,600	\$13,155	\$13,445		\$26,600
S24-1	\$5,900	\$4,716	\$1,184		\$5,900
S37-13	\$4,700	\$3,000	\$1,700		\$4,700
S37-19	\$3,100	\$2,000	\$1,100		\$3,100
S37-19-A	\$4,700	\$2,500	\$2,200		\$4,700
S37-20	\$1,500	\$1,000	\$500		\$1,500

S37-20-A	\$3,100	\$2,000	\$1,100		\$3,100
S37-21	\$880	\$400	\$480		\$880
S42-19	\$23,900	\$2,500	\$21,400	\$2,900	
T18-41	\$153,300	\$90,000	\$63,300	\$129,500	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Andrew Johnson

Vote: Three voted in favor, one voted against

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BRISON, ROBERT	43-66, 43-68	10.92	6.92	NEW
CLOWDIS, STEVE	15-74	18.8	16.8	NEW
COHEN, ELISE	63-44-L07	18.71	18.71	RENEWAL
COOK, DALE & HEIDI	35-101	15	11	NEW
DOTSON, SAMUEL	29-57-B	63.32	61.32	NEW
HUNTER, JAMES	75-7	335.6	333.6	RENEWAL
HUNTER, JIM	77-2	319	317	RENEWAL
KERCE, CHRISTOPHER & SALLY	21-30-B	61.78	61.78	RENEWAL
MASTRANGELO, JON & SARAH	08-085	174.6	174.6	CONTINUATION
MORRIS, PATRICK ETAL	66-11	95	93	NEW
MURDOCK, DON & ANITA	81-3	27.06	25.06	NEW
NGUYEN, DUNG CHI	37-27	31.87	29.87	CONTINUATION
PRINCE, JIMMY & LISA	09-055	20	18	NEW
SMITH, HOWARD ETAL	07-010	93.6	89.6	CONTINUATION
SMITH, HOWARD ETAL	15-16	157.98	155.98	NEW
WYATT, RICK	24-39	3	3	NEW
WYATT, RICK & DENISE	24-30	85.8	83.8	RENEWAL

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: MISCELLANEOUS

- a. Cook appeal waiver and release
- b. Fulmer Trucking LLC appeal waiver and release
- c. Morrison appeal waiver and release
- d. Owen appeal waiver and releases
- e. Turner appeal waiver and release
- f. Williams appeal waiver and release

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

g. Sales study

Nancy Edgeman discussed the sales study and the BOA acknowledged.

Motion to acknowledge the sales study:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

h. Bishop appeal to Superior Court

Mr. & Mrs. Bishop and the BOA agreed to a value of \$368,000.

Nancy Edgeman discussed a timeline for finishing up 2023 appeals and preparing for this year's assessments and the BOA acknowledged.

Meeting Adjourned at 11:33am.

Doug L. Wilson, Chairman	<u>DLW</u>
Betty Brady	<u>BB</u>
Kevin Payton	<u>KP</u>
John Bailey, Vice Chairman	<u>JB</u>
Andrew Johnson	<u>AJ</u>

Chattooga County
Board of Assessors Meeting
March 13, 2024