

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 20, 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 8:58am

APPOINTMENTS: Albert Palmour representing Wallace Cook – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 13, 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 – 1102

Withdrawn - 104

Cases Settled – 811

Hearings Scheduled – 38

Pending cases – 148

Superior Court – 11

Conferences Scheduled – 0

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: 2552

Pending appeals: 666

Closed: 2552

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
7A1-113	\$1,600	\$200	\$1,400		\$1,600
7A2-108	\$85,200	\$54,000	\$31,200		\$85,200
7A2-110	\$78,350	\$46,000	\$32,350		\$78,350
7A2-87	\$97,570	\$60,000	\$37,570		\$97,570
7A2-202	\$102,800	\$65,196	\$37,604		\$102,800
7A3-163	\$38,808	\$31,767	\$7,041		\$38,808
8-1-TR3	\$52,300	\$45,500	\$6,800		\$52,300
20-3-B	\$150,800	\$100,000	\$50,800	\$147,200	
26-7	\$421,480	\$269,000	\$152,480	\$374,680	
26-44	\$652,370	\$400,000	\$252,370	\$643,370	
29-22	\$13,800	\$5,000	\$8,800	\$6,100	
29-74	\$20,800	\$13,500	\$7,300	\$11,100	
30-68	\$348,070	\$277,695	\$70,375	\$314,270	
30A-5-A	\$164,100	\$66,727	\$97,373	\$141,600	
30A-8	\$205,030	\$52,535	\$152,495	\$78,030	
30A-28-B	\$211,200	\$86,632	\$124,568		\$211,200
37-36-C	\$9,850	\$4,128	\$5,722	\$9,550	
37-36-D	\$8,200	\$4,000	\$4,200	\$7,900	
39C-8	\$115,930	\$85,000	\$30,930	\$90,730	
40-33	\$7,100	\$2,400	\$4,700	\$4,400	
40-35	\$39,600	\$33,000	\$6,600	\$36,300	
42-30	\$552,200	NOT GIVEN	-		\$552,200
43A-12	\$99,060	\$50,000	\$49,060	\$88,560	
43A-18	\$339,960	\$175,000	\$164,960	\$277,860	
46-38-L29	\$20,700	\$8,500	\$12,200	\$16,800	
46-38-LT-22	\$11,400	\$6,540	\$4,860	\$9,700	
48B-29	\$141,300	\$125,000	\$16,300		\$141,300
48C-48-B	\$180,200	\$140,000	\$40,200	\$179,700	
48C-55	\$138,000	\$90,000	\$48,000	\$137,400	
49A-24	\$201,850	\$125,000	\$76,850	\$187,650	
49A-40	\$196,900	\$150,000	\$46,900	\$194,700	
50C-16	\$149,350	\$101,795	\$47,555	\$148,950	
55-48	\$279,250	\$195,000	\$84,250		\$279,250
55-89	\$756,530	\$530,000	\$226,530	\$712,030	
56-15	\$110,530	\$75,000	\$35,530	\$103,630	

56-16	\$13,200	\$9,000	\$4,200	\$9,800	
56-17	\$19,900	\$14,000	\$5,900	\$16,100	
57-19	\$36,200	\$25,000	\$11,200	\$31,000	
59-21	\$10,020	\$6,000	\$4,020		\$10,200
59-29	\$39,500	\$20,000	\$19,500	\$31,300	
59-30	\$22,410	\$14,000	\$8,410	\$16,610	
61-25	\$230,360	\$201,000	\$29,360	\$220,260	
63-16	\$237,440	\$180,000	\$57,440		\$237,440
63-19-C	\$179,470	\$90,000	\$89,470		\$179,470
63-26-40	\$17,400	\$7,000	\$10,400		\$17,400
63A-8	\$273,800	\$200,000	\$73,800	\$194,300	
63A-21	\$198,940	\$135,000	\$63,940	\$192,940	
63A-26	\$118,390	\$60,000	\$58,390	\$98,390	
63A-41	\$102,190	\$47,000	\$55,190	\$70,290	
63B-10	\$27,500	\$5,000	\$22,500	\$18,300	
63B-14	\$7,000	\$2,000	\$5,000		\$7,000
63B-32	\$71,400	\$32,673	\$38,727	\$37,600	
63B-89	\$2,500	\$2,000	\$500		\$2,500
63B-93	\$64,890	\$50,000	\$14,890		\$64,890
63B-93-A	\$41,400	\$31,664	\$9,736	\$35,400	
63C-15	\$16,480	\$5,000	\$11,480	\$10,080	
63C-24	\$105,910	\$84,600	\$21,310		\$105,910
64A-18	\$87,000	\$61,000	\$26,000	\$83,100	
64A-23	\$99,800	\$53,592	\$46,208		\$99,800
67-54	\$397,440	\$245,778	\$151,662	\$394,540	
67-65-C	\$203,900	\$137,000	\$66,900		\$203,900
68-118-C	\$10,500	\$6,076	\$4,424		\$10,500
68-118-D	\$10,500	\$6,000	\$4,500		\$10,500
68-21-F	\$34,700	\$20,000	\$14,700		\$34,700
68-22-E	\$8,500	\$3,900	\$4,600		\$8,500
68-94-L	\$162,300	\$140,000	\$22,300		\$162,300
72-34-15	\$61,156	\$34,000	\$27,156	\$51,456	
73-31-A	\$338,660	\$240,000	\$98,660		\$338,660
73-41	\$1,285,980	\$450,000	\$835,980		\$1,285,980
73-43-B	\$277,700	\$202,732	\$74,968		\$277,700
73-62	\$525,390	\$275,000	\$250,390	\$507,890	
78-43	\$19,600	\$8,375	\$11,225	\$15,800	
78-43-J	\$12,700	\$6,563	\$6,137	\$9,700	
81-33-L02	\$333,900	\$135,000	\$198,900	\$135,000	
81-33-L04	\$260,400	\$100,000	\$160,400	\$100,000	
81-34-A	\$319,200	\$198,839	\$120,361	\$309,300	

83-52	\$133,240	\$70,800	\$62,440	\$131,840	
84-17	\$449,410	\$300,000	\$149,410		\$449,410
84-17-AA	\$336,720	\$244,767	\$91,953	\$333,320	
84-30-C	\$405,300	\$125,000	\$280,300	\$401,100	
84-34-A	\$469,700	\$360,926	\$108,774	\$461,700	
84-34-B	\$193,300	\$125,587	\$67,713		\$193,300
85-20	\$561,400	\$288,000	\$273,400	\$550,300	
85-25	\$166,240	\$100,000	\$66,240	\$165,140	
85-4	\$535,520	\$333,461	\$202,059	\$455,720	
85-4-B	\$43,900	\$30,410	\$13,490	\$32,500	
85-4-C	\$7,000	\$3,129	\$3,871	\$3,300	
87-9-D	\$237,400	\$201,925	\$35,475		\$322,780
87-9-G	\$363,000	\$300,000	\$63,000	\$351,100	
L02-7-B	\$68,470	\$42,000	\$26,470	\$56,070	
M02-64	\$380,600	\$153,000	\$227,600	\$373,900	
P02-29	\$108,200	\$59,172	\$49,028	\$98,800	
P09-30	\$5,100	\$2,513	\$2,587	\$3,800	
S05-26	\$10,700	\$4,800	\$5,900	\$10,100	
S10-6	\$29,600	\$16,500	\$13,100		\$29,600
S17-2	\$166,300	\$130,000	\$36,300		\$166,300
T04-9	\$48,100	\$32,000	\$16,100		\$48,100
T09-13	\$16,800	\$5,000	\$11,800	\$12,700	
T10-1	\$27,000	\$5,000	\$22,000	\$21,600	
T17-48	\$60,800	\$28,000	\$32,800	\$43,700	
T17-49	\$133,700	\$105,000	\$28,700	\$132,700	
T23-45	\$271,220	\$105,501	\$165,719	\$257,920	

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: VETERANS EXEMPTION

a. Property Owner: Orozco, Gabriel

Map & Parcel: T23-56

Tax Year: 2024

Contention: Mr. Orozco's veterans' application was turned in to our office on March 14, 2024.

Determination: Mr. Orozco 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 veterans' exemption listed above:

Motion: John Bailey

Second: Kevin Payton

Vote: All who were present voted in favor

VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CIRCLE S FARMS LLC	13-1, 13-10-A	108.44	106.44	NEW
EUBANKS, JEFFERY & HANNAH	37-TR9-A, 37-TR9-E	17.32	15.32	NEW
HAMILTON, MATTHEW & JADE	2-33-T01	60.2	58.2	RENEWAL
KELLETT, ROBERT SR. & JR	22-20	34	34	NEW
HOGG, MARK	40-1-A	21.06	19.06	RENEWAL
LANGLEY, DONALD & DOROTHY	22-2-T22	60.77	60.77	NEW
PRICE, BENNY & BARBARA	83-44	56.9	54.9	RENEWAL
PT WESTBROOK PARTNERS IV LLC	66-34	3.88	3.88	NEW
STONE, OTHELL & CONNIE	38-162	32.41	30.41	RENEWAL
WARD, GARY	81-37	23.16	23.16	RENEWAL
WARD, GARY	83-49	56.58	56.58	RENEWAL
WARD, GARY	84-23	29.79	27.79	RENEWAL
WILLIAMS, BILLY & JOAN	63-65	78.73	76.73	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

IX: MISCELLANEOUS

- a. Carter appeal waiver and release
- b. Dillard appeal waiver and release
- c. Evans appeal waiver and release
- d. Gilreath appeal waiver and release
- e. C. McGraw appeal waiver and releases
- f. D. McGraw appeal waiver and release

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

- g. Cook appeals to Superior Court

Mr. Palmour and Mr. Cook failed to appear for the conference.

X: INVOICES

- a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 205012/ Amount \$770.00 / Due upon receipt
- b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 205013/ Amount \$525.00 / Due upon receipt
- c. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 205014/ Amount \$525.00 / Due upon receipt
- d. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 205015/ Amount \$625.00 / Due upon receipt
- e. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 205016/ Amount \$525.00 / Due upon receipt

BOA approved to pay all invoices.

Kevin Payton mentioned having a standard appeal write-up form and the BOA discussed.

Nancy Edgeman discussed accessibility and desirability table and how they affect land values.

John Bailey mentioned a request he received from All on Georgia to give his opinion on the homestead freeze and the BOA discussed.

Nancy Edgeman discussed how covenant accessory values are calculated and the BOA acknowledged.

Meeting Adjourned at 11:45am.

Doug L. Wilson, Chairman



Betty Brady



Kevin Payton



John Bailey, Vice Chairman



Andrew Johnson



**Chattooga County
Board of Assessors Meeting
March 20, 2024**