

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
March 27, 2024

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Jimmy & Beth Houser – 9:30am (No Show)**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for March 20, 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 – 1141

Withdrawn - 109

Cases Settled – 835

Hearings Scheduled – 82

Pending cases – 117

Superior Court – 7

Conferences Scheduled – 1

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: 3223

Total appeals approved by BOA: 2655

Pending appeals: 563

Closed: 2655

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
7A4-8	\$103,500	\$58,000	\$45,500	\$98,300	
16-15-A	\$7,000	\$3,000	\$4,000		\$7,000
19-26-H	\$253,700	\$180,000	\$73,700		\$253,700
19-26-I	\$12,200	\$9,000	\$3,200		\$12,200
30-57	\$18,200	\$9,000	\$9,200		\$18,200
30-67-E	\$9,200	\$5,000	\$4,200		\$9,200
30A-18	\$14,400	\$2,000	\$12,400	\$11,500	
30A-28-A	\$15,890	\$9,500	\$6,390		\$15,980
30B-13	\$254,430	\$9,936	\$244,494	\$227,330	
31-3-C	\$4,500	\$1,600	\$2,900		\$4,500
31-28	\$994,510	\$508,000	\$486,510	\$945,810	
32-20	\$142,086	\$100,000	\$42,086		\$142,086
32-35-C	\$87,696	\$65,000	\$22,696		\$87,696
37-67-33	\$7,050	\$4,400	\$2,650		\$7,050
38-139	\$13,200	\$6,916	\$6,284		\$13,200
38B-24	\$18,900	\$8,962	\$9,938	\$16,300	
38B-26	\$24,900	\$12,213	\$12,687	\$22,300	
39A-46	\$10,100	\$5,000	\$5,100		\$10,100
40-91	\$470,300	\$364,081	\$106,219	\$424,400	
43-1	\$182,600	\$140,000	\$42,600		\$182,600
43-21	\$2,149,100	\$1,034,000	\$1,115,100	\$1,550,400	
43-49	\$13,200	\$8,256	\$4,944		\$13,200
47-16-A	\$15,700	\$8,946	\$6,754		\$15,700
47-116-D	\$16,200	\$7,600	\$8,600		\$16,200
47A-135	\$105,600	\$75,000	\$30,600	\$98,700	
47B-3	\$34,073	\$23,000	\$11,073	\$23,673	
47B-82	\$179,500	\$155,000	\$24,500	\$174,200	
48C-30-A	\$133,540	\$88,000	\$45,540	\$120,340	
48C-56	\$126,800	\$68,400	\$58,400		\$126,800
48F-62-W01	\$193,500	\$148,000	\$45,500		\$193,500
50-7-A	\$8,100	\$6,000	\$2,100		\$8,100
50-67-A	\$6,900	\$3,068	\$3,832		\$6,900
50A-19	\$141,700	\$80,000	\$61,700	\$126,900	
50B-23	\$156,130	\$75,000	\$81,130	\$142,330	
52-2-D	\$227,500	\$170,000	\$57,500		\$227,500
52-32-B	\$258,800	\$218,798	\$40,002		\$258,800

53-19-B	\$92,433	\$75,000	\$17,433		\$92,433
55A-1	\$132,900	\$30,000	\$102,900	\$103,300	
55A-8-A	\$7,300	\$3,000	\$4,300		\$7,300
55A-33	\$102,870	\$30,000	\$72,870	\$97,870	
55B-10	\$43,300	\$1,700	\$41,600	\$23,500	
55B-47	\$10,100	\$3,750	\$6,350		\$10,100
55B-55-A	\$11,400	\$5,195	\$6,205		\$11,400
57-31	\$10,000	\$5,000	\$5,000		\$10,000
58-32	\$13,300	\$6,000	\$7,300	\$8,900	
63-19-D	\$14,100	\$12,056	\$2,044	\$11,900	
63B-76	\$60,200	\$40,000	\$20,200	\$60,120	
64A-9	\$298,010	\$224,000	\$74,010		\$298,010
64A-17	\$202,360	\$150,000	\$52,360	\$189,760	
64D-13	\$124,580	\$110,452	\$14,128		\$124,580
64D-9	\$110,270	\$80,000	\$30,270		\$110,270
64D-28-A	\$48,700	\$8,000	\$40,700	\$5,600	
64F-47	\$8,600	\$5,000	\$3,600	\$7,900	
66-37	\$14,200	\$6,000	\$8,200	\$11,400	
67-65-B	\$12,000	\$6,000	\$6,000		\$12,000
68-10-A	\$292,150	\$169,000	\$123,150	\$230,150	
68-79	\$287,200	\$199,000	\$88,200		\$287,200
73-17-A	\$15,600	\$8,545	\$7,055	\$12,100	
74-16	\$305,220	\$200,000	\$105,220	\$286,920	
74-28-A	\$13,200	\$9,000	\$4,200		\$13,200
81-3-C	\$10,400	\$3,734	\$6,666		\$10,400
81-25-A	\$10,200	\$4,648	\$5,552		\$10,200
M06-18-A	\$27,700	\$2,000	\$25,700		\$27,700
P09-13	\$50,500	\$25,000	\$25,500		\$50,500
P09-20	\$132,700	\$105,000	\$27,700	\$106,700	
P09-24	\$49,700	\$35,000	\$14,700		\$49,700
P10-8	\$79,300	\$45,000	\$34,300	\$64,900	
S17-15	\$91,040	\$49,000	\$42,040		\$91,040
S29-1	\$10,500	\$3,000	\$7,500		\$10,500
S31-2	\$209,010	\$101,233	\$107,777	\$207,910	
S31-5	\$188,410	\$98,000	\$90,410	\$172,410	
S38-34	\$141,650	\$80,000	\$61,650	\$139,550	
S41-25	\$11,100	\$5,811	\$5,289	\$9,700	
S42-29	\$157,810	\$100,000	\$57,810	\$157,010	
S45-5	\$204,000	\$145,000	\$59,000		\$204,000
T23-6	\$138,100	\$50,000	\$88,100	\$72,800	
T23-23	\$119,800	\$50,000	\$69,800	\$106,700	

T23-69	\$193,800	\$80,000	\$113,800	\$129,600	
T23-73	\$115,000	\$68,000	\$47,000	\$87,600	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

**Motion to approve appeals listed above:**

**Motion: Kevin Payton**

**Second: John Bailey**

**Vote: All who were present voted in favor**

#### VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALLEN, HELEN	06-029	29.28	27.28	NEW
DANIEL, ALYSSA	37-67-44	53.93	53.93	NEW
KING, ALAN & DIANN	63-8-E, 63-8-G	36.83	34.83	NEW
KSW ENTERPRISES	46-38-L46, 46-38-LT-45A&B	14.79	14.79	NEW
LARKINS, MICHAEL & ELAINE	07-032	45	41	RENEWAL
LEA, TAMMY	41-104	14.5	10.5	NEW
PINHOTI LLC	83-59-L13	22.86	20.86	NEW
POWELL, CHARLES	08-095	24.84	24.84	RENEWAL
REYNOLDS, MICHAEL	51-36-C	71.08	71.08	RENEWAL
WRIGHT, BILLY	21-64	94	92	CONTINUATION

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

**Motion to approve covenants listed above:**

**Motion: John Bailey**

**Second: Kevin Payton**

**Vote: All who were present voted in favor**

#### VIII: OTHER EXEMPTIONS

**a. Property Owner: Emery, David II**

**Map & Parcel: 47B-68**

**Tax Year: 2024**

**Contention:** Mr. Emery visited the office on March 25, 2024 to file for the Veterans Exemption.

**Determination:** Mr. Emery 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

**b. Property Owner: Georgia Cumberland Association of Seventh Day Adventist Church**

**Map & Parcel: 39D-73**

**Tax Year: 2024**

**Contention:** Georgia Cumberland Association emailed an application on March 5, 2024 to file for exempt status.

**Determination:** Georgia Cumberland Association presented paperwork showing that they are a 501(c)(3) organization. (See letter in file).

**Recommendation:** Based on the information presented, I recommend approval for exempt status per O.C.G.A 48-5-41(a) (2.1) (B) beginning tax year 2024.

**Reviewer:** Crystal Brady

**Motion to approve both exemptions listed above:**

**Motion:** John Bailey

**Second:** Kevin Payton

**Vote:** All who were present voted in favor

#### **IX: MISCELLANEOUS**

**a. Dunaway appeal waiver and release**

**b. Leone appeal waiver and release**

**c. Otting appeal waivers and releases**

**d. Pickle appeal waiver and release**

**e. Simmons appeal waiver and release**

**f. Sweet appeal waiver and release**

**g. Taylor appeal waiver & release**

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

**h. Houser appeal to Superior Court**

**The Housers failed to appear for the conference.**

#### **X: INVOICES**

**a. Parker Fibernet LLC - Inv# 1040073/ Amount \$512.50 / Due date April 4, 2024**

**BOA approved to pay.**

**Doug Wilson, Chairman, presented newly appointed board member Kevin Payton with his certificate.**

**Nancy Edgeman mentioned a property owner wanting a covenant on residential land located in a subdivision and the BOA discussed.**

**Meeting Adjourned at 10:40am.**

Doug L. Wilson, Chairman

DW

Betty Brady

BB

Kevin Payton

KP

John Bailey, Vice Chairman

JB

Andrew Johnson

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March 27, 2024