

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
March 6, 2024

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Stanley James – 10am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for February 28, 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 – 1007

Withdrawn - 100

Cases Settled – 773

Hearings Scheduled – 80

Pending cases – 54

Superior Court – 10

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: 2359

Pending appeals: 859

Closed: 2359

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
02-032	\$158,600	\$120,000	\$38,600		\$158,600
8-72-C	\$209,300	\$151,000	\$58,300		\$209,300
8-88-D	\$363,200	\$290,000	\$73,200	\$328,700	
8-95-A	\$164,980	\$125,701	\$39,279	\$162,980	
15-91-A	\$171,000	\$100,000	\$71,000	\$167,600	
19-35	\$237,780	\$165,000	\$72,780		\$237,780
20-3	\$482,260	\$350,000	\$132,260	\$465,260	
21-43	\$308,220	\$245,178	\$63,042	\$299,320	
21-47	\$105,500	\$68,550	\$36,950		\$105,500
26-1-A	\$357,070	\$298,000	\$59,070	\$303,270	
29-67	\$300,400	\$200,000	\$100,400	\$284,000	
30A-25	\$362,690	\$133,000	\$229,690	\$229,490	
30A-30	\$375,650	\$137,000	\$238,650	\$196,350	
30B-5	\$317,200	\$150,000	\$167,200	\$262,900	
30B-7	\$246,400	\$160,000	\$86,400	\$237,300	
30B-9	\$251,730	\$104,196	\$147,534	\$209,030	
30B-26	\$172,000	\$100,000	\$72,000	\$145,100	
31-10-J	\$76,000	\$61,480	\$14,520		\$76,000
38A-12	\$263,500	\$190,167	\$73,333	\$261,300	
38A-49	\$210,170	\$120,000	\$90,170	\$203,370	
38A-54	\$84,100	\$40,000	\$44,100		\$84,100
39-71-C	\$83,100	\$60,000	\$23,100	\$78,800	
39-93	\$457,020	\$379,133	\$77,887	\$433,120	
39C-2	\$80,850	\$50,000	\$30,850	\$76,250	
39C-3	\$82,840	\$35,000	\$47,840	\$43,300	
39C-35	\$130,510	\$88,694	\$41,816		\$130,510
39D-15	\$106,380	\$55,000	\$51,380	\$99,880	
39D-18-A	\$115,427	\$30,757	\$84,670	\$40,207	
39D-30	\$54,790	\$30,000	\$24,790	\$38,890	
39D-37	\$138,230	\$33,228	\$105,002	\$111,330	
39E 31	\$138,160	\$41,039	\$97,121		\$138,160
39E-31-A	\$36,602	\$12,101	\$24,501	\$36,122	
39E 34	\$85,620	\$62,160	\$23,460		\$85,620
39E 38	\$135,630	\$113,402	\$22,228		\$135,630
40A-12	\$61,900	\$31,187	\$30,713		\$61,900

40A-21	\$150,880	\$108,334	\$42,546		\$150,880
40A-29	\$117,470	\$90,000	\$27,470	\$112,270	
40A-31	\$117,830	\$82,799	\$35,031	\$112,530	
40A-32	\$128,910	\$103,666	\$25,244	\$125,510	
40A-39	\$251,440	\$150,000	\$101,440		\$251,440
41-17	\$410,700	\$264,628	\$146,072	\$386,800	
47A-1	\$216,810	\$178,886	\$37,924		\$216,810
47A-3	\$52,682	\$8,000	\$44,682	\$25,548	
47A-8	\$89,700	\$50,000	\$39,700	\$77,500	
47A-13	\$121,660	\$69,141	\$52,519	\$116,660	
47A-18	\$134,990	\$80,182	\$54,808	\$130,390	
47A-19	\$216,100	\$130,000	\$86,100	\$206,700	
47A-23	\$106,600	\$50,000	\$56,600	\$104,000	
47A-41	\$128,100	\$88,258	\$39,842	\$126,200	
47A-45	\$156,400	\$98,000	\$58,400	\$153,300	
47A-47	\$132,100	\$90,000	\$42,100	\$131,800	
47A-56	\$153,600	\$106,822	\$46,778	\$151,900	
47A-61	\$140,940	\$101,000	\$39,940		\$140,940
47A-80	\$197,920	\$82,845	\$115,075	\$154,720	
47A-86	\$226,300	\$125,000	\$101,300	\$182,700	
47A-87	\$146,180	\$100,000	\$46,180	\$135,780	
47A-92	\$140,300	\$80,537	\$59,763	\$139,300	
47A-106	\$97,860	\$58,000	\$39,860	\$96,560	
47A-132	\$154,100	\$90,000	\$64,100	\$126,700	
47A-134	\$106,100	\$70,000	\$36,100	\$104,900	
55-30	\$126,700	\$50,000	\$76,700	\$95,800	
60-10	\$106,900	\$25,000	\$81,900	\$102,000	
61-15	\$797,130	\$168,360	\$628,770	\$782,230	
63-60	\$533,920	\$407,537	\$126,383		\$533,920
68-6-A	\$164,700	\$108,021	\$56,679		\$164,700
78-50-C	\$577,000	\$363,681	\$213,319		\$577,000
78-8-EE	\$381,000	\$235,783	\$145,217	\$371,900	
78-8-L	\$49,173	\$10,000	\$39,173		\$49,173
79-19-A	\$214,500	\$140,000	\$74,500	\$181,800	
79-19-B	\$369,240	\$280,825	\$88,415	\$363,140	
82-1	\$101,100	\$82,059	\$19,041	\$96,200	
88-6	\$152,600	\$116,647	\$35,953	\$144,000	
M01-27	\$105,000	\$50,000	\$55,000		\$105,000
P415	\$55,958	\$35,000	\$20,958		\$55,598

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

**Motion to approve appeals listed above:**

**Motion: Andrew Johnson**  
**Second: Betty Brady**  
**Vote: Three voted in favor, one voted against**

**VII: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
AYCOCK, BILLY & SHIRLEY	86-29	46.04	42.04	RENEWAL
BLUE HERON RANCH INC	6-29-B	29.28	29.28	NEW
HESTER, ADAM	8-85-F	24.01	24.01	CONTINUATION
MCDANIEL, SHERYL	15-19-B	48.1	48.1	RENEWAL
MCDANIEL, SHERYL	15-19-C	39.71	39.71	RENEWAL
REECE, BARBARA	19-26-J	22.72	22.72	NEW
REIMER, ROBERT & MELISSA	35-57	27.81	25.81	CONTINUATION
TUBBS, DEBORAH	37-79, 37-81	26.31	24.31	NEW

**Requesting approval for covenants listed above:**

**Reviewer: Crystal Brady**

**Motion to approve covenants listed above:**

**Motion: Betty Brady**

**Second: Andrew Johnson**

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

**VIII: VETERANS EXEMPTION**

**a. Property Owner: Davis, John**

**Map & Parcel: 37-65**

**Tax Year: 2024**

**Contention:** Mr. Davis visited the office on February 29, 2024 to file for the Veterans Exemption.

**Determination:** Mr. Davis 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: Betty Brady**

**Second: Andrew Johnson**

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

**IX: MISCELLANEOUS**

- a. Anglin appeal waiver and release**
- b. Cargle appeal waiver and release**
- c. Depp appeal waiver and release**
- d. Edwards appeal waiver and releases**
- e. Elliott appeal waiver and release**
- f. Hall appeal waiver and release**
- g. Reece appeal waiver and releases**
- h. Rogers' appeal waiver and release**

**Mr. Bailey, Vice Chairman, signed the releases listed above.**

**i. Land sales**

**Nancy Edgeman discussed 2023 land sales and the BOA acknowledged.**

**j. Subject: Ipads for Mobile Assessor**

I am requesting approval to purchase two new Ipads for Mobile Assessor. The two that we have are seven years old and we are having issues with the data loading. I have compared prices from Walmart and Best Buy and Best Buy has the best prices and offers a two-year Apple care service agreement. The total for the two Ipads and service agreements are \$1,165.18.

**Reviewer: Nancy Edgeman**

**Motion to approve purchasing two new iPads:**

**Motion: Betty Brady**

**Second: Andrew Johnson**

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

**k. James appeal to Superior Court**

**Mr. James and the BOA agreed to a value of \$91,720.**

**IX: INVOICES**

**1. Schneider Geospatial/qPublic - Inv# I004008/ Amount \$2,238 / Due date 5-30-24**

**BOA approved to pay**

**Kevin Payton inquired about the process of working appeals and the BOA discussed.**

**Nancy Edgeman explained about CUVA values for agricultural accessories and the BOA discussed.**

**Meeting Adjourned at 11am.**

**Doug L. Wilson, Chairman**



**Betty Brady**



**John Bailey, Vice Chairman**



**Andrew Johnson**



**Kevin Payton**



**Chattooga County  
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March 6, 2024**