

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
April 17, 2024

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Dewayne Richardson – 9:30am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for April 10, 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 – 1269

Withdrawn - 134

Cases Settled – 922

Hearings Scheduled – 139

Pending cases – 74

Superior Court – 11

Conferences Scheduled – 3

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: 2912

Pending appeals: 306

Closed: 2912

2024 Mobile Home appeals taken: 21  
 Total appeals reviewed Board: 0  
 Pending appeals: 21  
 Closed: 0  
 Certified to the Board of Equalization: 0

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
16-66-A	\$404,420	\$290,000	\$114,420		\$404,420
16-70	\$92,200	\$70,000	\$22,200		\$92,200
30A-36	\$143,843	\$90,000	\$53,843	\$142,840	
36-3-A	\$108,350	\$84,575	\$23,775		\$108,350
38-107-B	\$73,190	\$53,425	\$19,765	\$71,390	
38-120	\$90,070	\$68,000	\$22,070		\$90,070
39D-71	\$214,200	\$125,000	\$89,200		\$214,200
39D-86	\$79,600	\$46,000	\$33,600	\$52,900	
47A-49-A	\$237,700	\$141,000	\$96,700		\$237,700
47A-62	\$338,160	\$150,000	\$188,160		\$338,160
47A-142	\$168,200	\$138,000	\$30,200	\$127,600	
47A-146	\$149,000	\$96,000	\$53,000	\$145,600	
47B-17	\$127,300	\$98,000	\$29,300	\$118,000	
47B-51	\$91,200	\$42,042	\$49,158	\$80,300	
47B-53	\$127,400	\$85,000	\$42,400	\$117,000	
47B-67	\$87,800	\$53,717	\$34,083	\$83,200	
47B-80	\$103,730	\$53,252	\$50,478	\$100,130	
47B-81	\$197,000	\$100,000	\$97,000	\$188,400	
47B-86	\$173,100	\$120,000	\$53,100		\$173,100
47B-88	\$105,530	\$75,000	\$30,530		\$105,530
48B-32-C	\$99,690	\$70,000	\$29,690		\$99,690
48B-47	\$132,700	\$100,000	\$32,700	\$127,100	
48C-14	\$110,660	\$65,500	\$45,160	\$104,260	
48C-30	\$113,200	\$30,000	\$83,200	\$109,000	
48C-49	\$113,620	\$68,000	\$45,620	\$107,420	
48C-53	\$122,110	\$48,844	\$73,266	\$110,620	
50-6-A	\$1,381,650	\$367,875	\$1,013,775		\$1,381,650
50B-64	\$144,850	\$126,850	\$18,000	\$142,150	
50C-9-A	\$221,000	\$110,000	\$111,000		\$221,000
50C-22	\$120,100	\$70,000	\$50,100	\$108,200	
53-24-A	\$474,600	\$300,000	\$174,600	\$431,000	

53-24-D	\$236,590	\$170,000	\$66,590	\$227,990	
59B-8	\$134,980	\$104,159	\$30,821	\$129,280	
64F-15	\$124,560	\$75,000	\$49,560	\$122,060	
64F-30	\$182,400	\$114,000	\$68,400	\$177,400	
66-52-A	\$296,290	\$258,441	\$37,849	\$267,370	
73-29	\$287,200	\$216,776	\$70,424	\$280,500	
78-63	\$118,280	\$74,078	\$44,202	\$112,880	
80-3	\$93,700	\$71,167	\$22,533		\$93,700
83A-3	\$131,180	\$60,000	\$71,180	\$126,380	
83A-19-A	\$173,460	\$31,333	\$142,127	\$128,060	
84-30	\$184,560	\$135,000	\$49,560	\$177,260	
84-30-J	\$335,290	\$257,804	\$77,486		\$335,290
89-15	\$352,890	\$186,465	\$166,425	\$303,460	
M04-37	\$96,000	\$40,000	\$56,000	\$93,800	
P07-32-F	\$465,400	\$141,000	\$324,400	\$233,400	
P09-18	\$60,530	\$41,667	\$18,863		\$60,530
P11-20	\$65,700	\$42,180	\$23,520		\$65,700
P11-22	\$37,300	\$25,000	\$12,300	\$35,900	
P11-24	\$37,200	\$25,000	\$12,200	\$8,100	
S04-16	\$38,600	\$12,000	\$26,600	\$37,900	
S09-4	\$156,570	\$126,000	\$30,570		\$156,570
S10-15	\$111,600	\$79,000	\$32,600	\$108,400	
S26-14	\$100,390	\$74,000	\$26,390		\$100,390
S26-15	\$190,200	\$131,651	\$58,549	\$178,900	
S26-90	\$552,940	\$475,000	\$77,940		\$552,940
S31-48	\$590,610	\$369,968	\$220,642	\$560,210	
S38-3-A	\$27,800	\$14,000	\$13,800		\$27,800
S38-28	\$189,400	\$125,000	\$64,400	\$186,500	
S42-18-A	\$122,090	\$81,000	\$41,090	\$119,290	
S42-4	\$148,310	\$76,849	\$71,461	\$128,410	
S42-40	\$152,410	\$118,000	\$34,410	\$149,310	
S44-1	\$127,700	\$66,260	\$61,440	\$125,800	
T17-70	\$183,630	\$130,000	\$53,630		\$183,630

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

**Motion to approve appeals listed above:**

**Motion: Betty Brady**

**Second: John Bailey**

**Vote: Three voted in favor, one abstained**

#### VII: MISCELLANEOUS

a. Lillard appeal waiver and release

b. Lonas appeal waiver and release

c. Ragan appeal waiver and releases

d. Ware appeal waiver and release

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

e. 2024 FLPA and CUVA values

**Rules of Department of Revenue**

**Rule 560-11-11-.12. [Effective February 11, 2024] Table of Forest Land Protection Act Land Use Values**

(1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9): (a) FLPAVA #1 counties: Bartow, Catoosa, **Chattooga**, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504; (b) FLPAVA

**Rules of Department of Revenue**

**Rule 560-11-6-.09. [Effective February 11, 2024] Table of Conservation Use Land Values**

(1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, **Chattooga**, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796;

**Recommendation:** Requesting BOA approve and adopt the Department of Revenues Forest Land Protection and Conservation Use Land Values for 2024.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: Betty Brady**

**Second: John Bailey**

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

**Nancy Edgeman provided an update on appraisal solution companies that could be used to contract out fieldwork and the BOA discussed.**

**John Bailey discussed and the BOA agreed that employees should not engage with property owners on social media.**

**The BOA discussed recent BOE decisions.**

**Meeting Adjourned at 10:55am.**

Doug L. Wilson, Chairman

Betty Brady

Kevin Payton

John Bailey, Vice Chairman

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