

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 24, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Mary & Mose Adams, Jr. – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 17, 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 – 1297

Withdrawn - 142

Cases Settled – 961

Hearings Scheduled – 123

Pending cases – 71

Superior Court – 18

Conferences Scheduled – 6

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: 2976

Pending appeals: 242
 Closed: 2976

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
7A2-82	\$212,100	NOT GIVEN	-	\$189,300	
7A2-154	\$242,480	\$154,521	\$87,959	\$239,710	
7A2-160	\$307,400	\$200,000	\$107,400	\$283,000	
7A5-1	\$162,210	\$120,000	\$42,210	\$158,310	
7A5-2-A	\$116,800	\$55,000	\$61,800	\$107,200	
10-18-A	\$208,000	\$105,000	\$103,000		\$208,000
20-15	\$102,810	\$50,000	\$52,810	\$83,810	
21-33	\$749,980	\$500,000	\$249,980		\$749,980
30B-29	\$489,100	\$227,708	\$261,392	\$289,300	
36-37-A	\$343,100	\$250,000	\$93,100		\$343,100
43-27-A	\$179,600	\$133,708	\$45,892		\$179,600
44-18A-TR-12	\$350,000	\$262,500	\$87,500		\$350,000
47A-138	\$193,370	\$95,000	\$98,370	\$183,670	
47A-141-A	\$142,750	\$70,250	\$72,500	\$132,550	
47B-24	\$115,800	\$80,000	\$35,800	\$115,000	
47B-50	\$103,810	\$60,978	\$42,832	\$100,810	
47B-57	\$115,400	\$85,000	\$30,400	\$105,000	
48A-21	\$259,590	\$180,000	\$79,590	\$255,770	
48B-20	\$160,800	\$138,300	\$22,500	\$151,800	
48B-40-B	\$102,400	\$74,440	\$27,960	\$99,300	
48C-23	\$166,400	\$78,872	\$87,528	\$163,200	
48C-32	\$267,700	\$115,000	\$152,700	\$199,300	
48C-39	\$127,080	\$90,000	\$37,080	\$113,780	
50C-49	\$196,360	\$168,970	\$27,390		\$196,360
50C-63	\$248,600	\$175,000	\$73,600		\$248,600
57-11-L05	\$197,710	\$138,000	\$59,710		\$197,710
59B-18	\$198,290	\$85,000	\$113,290		\$198,200
63A-60-A	\$163,500	\$55,943	\$107,557	\$111,900	
63C-29	\$170,200	\$110,000	\$60,200	\$167,400	

63C-29-A	\$239,200	\$175,280	\$63,920		\$239,200
63C-46	\$173,010	\$119,331	\$53,679	\$171,210	
63D-21-A	\$37,400	\$22,122	\$15,278	\$34,100	
64D-3	\$216,770	\$149,000	\$67,770	\$208,040	
64E 57	\$239,670	\$190,000	\$49,670		\$239,670
64E 82	\$75,340	\$40,000	\$35,340		\$75,340
64E 86	\$104,520	\$70,000	\$34,520	\$73,520	
64F-14-C	\$181,200	\$120,000	\$61,200	\$178,700	
75-4	\$170,700	\$135,000	\$35,700		\$170,700
78-59	\$389,900	\$204,435	\$185,465	\$330,100	
79-15	\$198,520	\$153,000	\$45,520	\$196,220	
83-2	\$464,000	\$325,000	\$139,000	\$444,000	
83-23-C	\$249,770	\$170,000	\$79,770		\$249,770
83-50	\$146,700	\$123,704	\$22,996	\$145,800	
83A-27-A	\$226,320	\$120,000	\$106,320	\$217,320	
85-23	\$174,560	\$145,413	\$29,147	\$171,860	
B01-35-A	\$351,670	\$150,000	\$201,670	\$294,970	
B01A-2	\$127,410	\$63,741	\$63,669		\$127,410
B02-20	\$213,470	\$100,000	\$113,470		\$213,470
L02-58	\$83,799	\$34,000	\$49,799		\$83,799
P01-11	\$176,780	\$99,000	\$77,780	\$173,280	
P01-39	\$173,500	\$153,000	\$20,500		\$173,500
P06-24	\$56,490	\$40,000	\$16,490		\$56,490
P08-17	\$145,350	\$99,090	\$46,260	\$133,650	
P10-47	\$81,800	\$20,000	\$61,800	\$19,600	
S11-16	\$175,100	\$125,000	\$50,100		\$175,100
S19-12-A	\$60,700	\$18,000	\$42,700		\$60,700
S26-40	\$15,200	\$5,000	\$10,200		\$15,200
S30-13	\$27,500	\$15,000	\$12,500	\$24,700	
S31-1	\$187,630	\$150,000	\$37,630	\$179,230	
S31-3	\$173,700	\$83,173	\$90,527	\$161,800	
S31-13	\$224,580	\$135,000	\$89,580	\$219,720	
S31-17	\$251,510	\$131,766	\$119,744	\$245,820	
S37-38	\$80,660	\$52,000	\$28,660	\$80,660	
S38-31	\$118,900	\$63,260	\$55,640	\$114,500	
S38-32	\$145,180	\$87,000	\$58,180	\$141,580	
S38-45	\$92,100	\$49,932	\$42,168	\$89,000	
S42-11	\$134,930	\$80,000	\$54,930		\$134,930
S42-12	\$356,480	\$128,000	\$228,480	\$276,380	
S42-32	\$167,160	\$94,231	\$72,929	\$164,660	
S42-61	\$135,460	\$51,677	\$83,783		\$135,460

S45-15	\$128,370	\$92,979	\$35,391	\$122,870	
T17-36	\$144,410	\$98,143	\$46,267	\$134,010	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Betty Brady

Vote: Three voted in favor, one abstained

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
2784 PIEDMONT LLC	65-32	182	182	RENEWAL
ALLEN, MICHAEL & JOHNNA	68-2-D	25.07	25.07	CONTINUATION
CAVIN, ELIZABETH ETAL	51-24	90	90	RENEWAL
GREEN, CHRISTOPHER	13-61-DD	17.25	15.25	CONTINUATION
MAJORS, LEE ETAL	09-017	19.84	19.84	CONTINUATION
VAURAWNG LLC	30-11-A	37.05	35.05	CONTINUATION

Motion to approve covenants listed above:

Motion: John Bailey

Second: Kevin Payton

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

- a. Cavin appeal waiver and release
- b. Durham appeal waiver and release
- c. Fulmer Trucking LLC appeal waiver and release
- d. Reece appeal waiver and release
- e. Ward appeal waiver and release

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

f. Field work

Nancy Edgeman provided a proposal for contracting out field work and the BOA discussed.

IX: INVOICES

a. Parker Fibernet LLC - Inv# 1040430/ Amount \$512.50 / Due date May 5, 2024

BOA approved to pay.

The BOA discussed recent BOE decisions.

The BOA discussed senior homestead exemptions.

Meeting Adjourned at 11:15am.

Doug L. Wilson, Chairman

D.L.W.

Betty Brady

B.B.

Kevin Payton

John Bailey, Vice Chairman

[Signature]

Chattooga County
Board of Assessors Meeting
April 24, 2024