

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 3, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Beth Houser joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 27, 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 – 1185

Withdrawn - 121

Cases Settled – 835

Hearings Scheduled – 82

Pending cases – 147

Superior Court – 6

Conferences Scheduled – 0

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: 2738
Pending appeals: 480
Closed: 2738

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
3-38-D	\$5,200	\$2,000	\$3,200		\$5,200
7A1-223	\$6,400	\$400	\$6,000		\$6,400
8-7-A	\$57,500	\$36,000	\$21,500		\$57,500
18-17	\$4,500	\$4,000	\$500		\$4,500
22-14	\$439,250	\$200,000	\$239,250	\$429,550	
25-73-C	\$8,240	NOT GIVEN	-		\$8,240
29-23	\$256,550	\$191,000	\$65,550	\$252,550	
30-31-A	\$103,300	\$28,848	\$74,452		\$103,300
30A-4	\$162,400	\$50,000	\$112,400	\$89,400	
31-10	\$911,580	\$717,485	\$194,095		\$911,580
31-10-C	\$324,160	\$169,968	\$154,192		\$324,160
31-15	\$1,007,070	\$565,994	\$441,076		\$1,007,070
37-29	\$6,800	\$3,000	\$3,800		\$6,800
38B-15	\$2,900	\$980	\$1,920	\$2,600	
39-93-A	\$7,000	\$1,927	\$5,073		\$7,000
39B-29	\$13,370	\$7,500	\$5,870		\$13,370
39D-42	\$94,960	\$15,492	\$79,468	\$15,460	
40-58-E	\$5,800	\$3,181	\$2,619		\$5,800
41-124-R	\$7,000	\$2,678	\$4,322		\$7,000
41-124-S	\$20,800	\$10,400	\$10,400		\$20,800
41-124-T	\$7,500	\$2,132	\$5,368		\$7,500
42-30-B	\$5,400	\$500	\$4,900	\$4,500	
43A-5	\$11,510	\$5,000	\$6,510		\$11,510
47-137	\$6,800	\$3,910	\$2,890		\$6,800
47B-19-A	\$117,000	\$68,587	\$48,413	\$110,200	
47B-20-A	\$106,500	\$50,000	\$56,500	\$100,900	
47B-22	\$124,720	\$77,697	\$47,023	\$119,170	
47B-23	\$114,640	\$80,000	\$34,640	\$109,440	
48A-30	\$92,480	NOT GIVEN	-		\$92,480
48A-32	\$4,800	\$487	\$4,313		\$4,800
48A-33	\$4,900	\$2,467	\$2,433		\$4,900
48A-39	\$17,200	\$12,556	\$4,644		\$17,200
48B-21-A	\$7,000	\$4,048	\$2,952		\$7,000

48B-32-G	\$4,700	\$1,500	\$3,200		\$4,700
48B-48	\$7,400	\$5,000	\$2,400		\$7,400
48B-48-A	\$6,900	\$3,400	\$3,500		\$6,900
49-32-A	\$7,500	\$1,300	\$6,200		\$7,500
49A-35	\$146,800	\$108,200	\$38,600	\$142,700	
49A-36	\$160,910	\$80,000	\$80,910	\$158,210	
50-34-D	\$6,600	\$2,500	\$4,100		\$6,600
50B-38	\$121,000	\$68,883	\$52,117	\$120,500	
50C-15	\$109,690	\$71,652	\$38,038	\$108,590	
52-25-A	\$6,800	\$3,769	\$3,031		\$6,800
55-7-B	\$7,820	\$3,425	\$4,395		\$7,820
55-11	\$22,100	\$12,202	\$9,898		\$22,100
55-39	\$169,200	\$125,000	\$44,200	\$158,200	
55-52-L08	\$44,200	\$17,900	\$26,300		\$44,200
55-84	\$6,900	\$3,400	\$3,500		\$6,900
55A-48	\$114,580	\$50,000	\$64,580	\$104,780	
57-11-L06	\$183,030	\$153,000	\$30,030		\$183,030
57-11-L08	\$197,770	\$143,147	\$54,623		\$197,770
57-32	\$6,600	\$1,519	\$5,081		\$6,600
58-31	\$21,600	\$4,000	\$17,600	\$19,200	
61-26	\$6,800	\$3,000	\$3,800	\$4,500	
63A-6	\$127,970	\$100,000	\$27,970	\$127,470	
63B-83	\$153,900	\$95,879	\$58,021		\$153,900
64E 23	\$4,200	\$2,500	\$1,700	\$3,100	
64E 42	\$27,420	\$14,000	\$13,420	\$19,220	
64E 67	\$19,630	\$7,000	\$12,630	\$14,630	
64F-14	\$53,080	\$33,985	\$19,095	\$50,180	
64F-17	\$28,600	\$17,089	\$11,511	\$26,600	
64F-29	\$9,500	\$4,000	\$5,500	\$7,000	
66-50	\$9,400	\$5,000	\$4,400		\$9,400
66-51	\$6,800	\$4,000	\$2,800		\$6,800
68-30	\$55,400	\$28,000	\$27,400	\$29,200	
68-116	\$20,800	\$12,152	\$8,648		\$20,800
68-121-A	\$6,600	\$1,519	\$5,081	\$4,600	
72-34-9	\$24,100	\$6,600	\$17,500		\$24,100
75-L28	\$137,950	\$93,080	\$44,870		\$137,950
80-9-B	\$16,370	\$4,000	\$12,370	\$6,800	
84-30G-A	\$6,700	\$2,000	\$4,700		\$6,700
L01-14	\$100,400	\$23,726	\$76,674	\$98,900	
L03-33	\$128,000	\$97,469	\$30,531	\$124,400	
M03-07	\$7,400	\$1,500	\$5,900	\$5,800	

P03-1	\$5,100	\$2,500	\$2,600		\$5,100
P06-15-A	\$1,600	\$500	\$1,100		\$1,600
P07-57	\$3,400	\$2,500	\$900		\$3,400
P10-44	\$215,520	\$187,500	\$28,020		\$215,520
P11-2	\$45,410	\$37,500	\$7,910		\$45,410
S09-14	\$321,970	\$250,000	\$71,970		\$321,970
S10-17	\$53,300	\$32,345	\$20,955	\$33,000	
S10-32	\$29,100	\$2,000	\$27,100	\$11,700	
S16-58-A	\$7,580	\$1,519	\$6,061	\$5,580	
S25-68	\$8,400	\$1,000	\$7,400	\$1,800	
S31-8	\$198,780	\$98,704	\$100,076	\$174,980	
S31-9-A	\$212,640	\$94,501	\$118,139	\$195,940	
S31-9-B	\$211,410	\$100,601	\$110,809	\$209,510	
S31-12	\$159,100	\$110,000	\$49,100	\$156,900	
S31-19	\$118,000	\$95,198	\$22,802	\$105,600	
S42-28	\$151,000	\$83,146	\$67,854		\$151,000
S42-31	\$153,280	\$82,828	\$70,452		\$153,280
S45-24	\$234,060	\$150,000	\$84,060		\$234,060
T09-4-H	\$6,100	\$2,000	\$4,100		\$6,100
T09-22	\$5,300	\$1,215	\$4,085	\$3,500	
T10-2	\$7,200	\$2,000	\$5,200	\$4,700	

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Kevin Payton

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROWN, TERESA	13-23	42.67	38.67	NEW
COBURN-LEWIN, JILL	37-36-F	35.84	35.84	RENEWAL
CRABTREE, ROSS & LINDSEY	43-51	36.7	34.7	NEW
EUBANKS, SUZANNAH	29-57-C	24.67	22.67	NEW
GEORGIA-ALABAMA LAND TRUST INC	37-84	84.74	80.74	NEW
GILBERT, GARY	18-34-TR2	46.08	46.08	NEW
INGLE, JOHN & SECRET	52-31-E	27.8	27.8	RENEWAL
LENDERMAN, JAMES & BOBBIE ANN	39-112	32.17	32.17	NEW
MILLER, RENIA	38-67	50	48	NEW
NORTON, JAMES & MYRA	39-100	13.48	11.48	NEW
TATE, JIM	50-97	20.7	20.7	NEW
WHITE, MILTON & PAMELA	83-57	52	50	CONTINUATION
WHITE, MILTON & PAMELA	84-32-B	35.44	35.44	NEW

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: MISCELLANEOUS

a. Bandy appeal waiver and release

b. Clark appeal waiver and release

c. Helton appeal waiver and releases

d. Simmons appeal waiver and release

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

Nancy Edgeman presented potential candidates for job vacancies and BOA discussed.

BOA discussed contracting out fieldwork.

Meeting Adjourned at 10:29am.

Doug L. Wilson, Chairman



Betty Brady



Kevin Payton



John Bailey, Vice Chairman

Andrew Johnson

Chattooga County
Board of Assessors Meeting
April 3, 2024