

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
October 16, 2024

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Stacy Vaughn – 9:30am (Postponed)**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for October 2, 2024 & No Meeting for October 9, 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 update the Board.**

**Total 2023 Real & Personal Certified to Board of Equalization – 1441**

**Withdrawn - 175**

**Cases Settled – 1267**

**Hearings Scheduled – 0**

**Pending cases – 0**

**Superior Court – 9**

**Conferences Scheduled – 0**

**Confirmed to SC – 9**

**Total 2024 Real & Personal Certified to Board of Equalization – 197**

**Withdrawn – 15**

**Cases Settled – 107**

**Hearings Scheduled – 47**

**Pending Cases – 28**

**Superior Court – 4**

**Conferences Scheduled – 1**

Confirmed to SC – 1

**IV. Time Line: Nancy Edgeman to discuss updates with the Board.**  
**The office is working towards the 2025 digest.**

**NEW BUSINESS:**

**V. APPEALS:**

**2024 Real & Personal Appeals taken: 326**  
**Total appeals approved by BOA: 325**  
**Pending appeals: 1**  
**Closed: 325**

**2024 Mobile Home appeals taken: 21**  
**Total appeals reviewed Board: 21**  
**Pending appeals: 0**  
**Closed: 21**  
**Certified to the Board of Equalization: 6**

Weekly updates and daily status kept for the 2024 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
S38-21	\$2,668,140	\$1,600,000	\$1,068,140	\$2,500,000	
T15-51	\$425,060	\$116,824	\$308,236	EXEMPT	\$425,060

**Requesting approval for appeals listed above:**

**Reviewer: Crystal Brady**

**Motion to approve appeals listed above:**

**Motion: John Bailey**

**Second: Matt Kinnamont**

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

**VII: PERSONAL PROPERTY**

**a. Owner Name: Rollins, Jonathan**

**Personal Property Acct #: 1240**

**Map & Parcel: S10-26**

**Tax Year: 2024**

**Note: This marine account was not appealed**

**Determination:**

1. The subject is a personal property marine account for 3 boats and 2 Jet Ski's located at 177 Hartline St., Summerville, with a total value of \$29,086.
2. The property owner contacted the Tax Commissioner to inquire about a tax bill he thought was for his real property that he was receiving two bills for.
3. Informed that one bill was for a marine account, he contacted our office and the following was determined:

- He no longer has any of the watercraft and hasn't owned them for several years.
  - No reporting form was ever filed and no appeal was submitted.
  - He did not pay attention to the reporting forms he received in the mail and says he wanted to be honest and probably didn't open it if not recognizing it as important mail like he's used to getting.
  - He thought the assessment notices were for his real property and always just paid the bill when due.
  - His understanding was that when he sold his boats and jet skis, they were registered under someone else's name it would show duplications and automatically came off his record.
  - Only watercraft that is registered in someone else's name in the same county would show up as duplication and the owners would be contacted.
  - We receive the Georgia Registrations for Chattooga County; when boats are sold to out of county and especially out of state buyers; we do not receive this information.
  - The registration for watercraft remains in our DNR download files even if registrations are expired until the next update; it is the responsibility of the owner to cancel their registration with the Department of Natural Resources and report to us that they no longer have boats they have sold.
4. According to most our recent DNR file all his boats have expired registrations and no watercraft in this owner's name has been re-registered. (DNR records in file)
  5. Research of on-site photos and recent Google maps of the real property show no signs of any watercraft kept there. (Photos and research documentation in file)
  6. Documentation of when and to whom the boats were sold was requested; the owner said he would try to find something but it's been so long ago.
  7. An inquiry to other County Personal Property Assessor's results in the suggestion for the Board of Assessor's to approve or disapprove the account correction in a case like this.
    - There is no set rule that ACO's can only be applied during the appeals period; however their procedure is for their Board to approve ACO's that fall outside standard guidelines.

**Recommendation:** Recommending the Board's approval of correcting the 2024 record based on findings and removal the 2025 record.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Matt Kinnamont

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

#### **VIII: VETERANS EXEMPTION**

**a. Property Owner:** Lovie, Rebecca

**Map & Parcel:** 38B-4

**Tax Year:** 2024

**Contention:** Ms. Lovie visited the office on October 3, 2024 to file for the Veterans Exemption.

**Determination:** Ms. Lovie presented a letter from the Department of Veterans Affairs stating that she is entitled to disability compensation at the 100 percent rate because she is unemployable due to her service-connected disabilities (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: John Bailey

Second: Matt Kinnamont

Vote: All that were present voted in favor

**IX: MISCELLANEOUS:**

a. Hamby appeal release

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

b. Ingles appeal

c. Bolt Storage appeals

Nancy Edgeman discussed these appeals and Mr. Wilson entertained a motion for the BOA to leave the value as is for S28-3 & 56-24-J and to correct the value on L02-32, A motion was made by John Bailey, Seconded by Kevin Payton, All that were present voted in favor.

**X: INVOICES**

a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 216316-216318 / Amount \$153.00 / Due upon receipt

b. GAAO membership – Inv#25-1028 / Amount \$525.00 / Due upon receipt

BOA approved to pay.

Nancy Edgeman asked Matt Kinnamont how VA disability ratings are calculated and he explained.

BOA discussed how to improve our appeals process.

Nancy Edgeman updated the BOA on the Eagle View contract.

BOA discussed BOE decisions and procedures.

Wanda Brown joined the meeting to discuss a recent BOE hearing.

Nancy Edgeman updated the BOA on Superior Court hearings and the BOA discussed.

Jesse Cavin was congratulated by the BOA on the high score he achieved during his recent continuing education class.

Meeting Adjourned at 11:11am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Kevin Payton



Matthew Kinnamont

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October 16, 2024