

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
December 4, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Holly Money – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 13, 2024 & No Meeting for November 20, 2024 &
November 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 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Withdrawn - 175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 – 198

Withdrawn – 18

Cases Settled – 175

Hearings Scheduled – 1

Pending Cases – 3

Superior Court – 8

Conferences Scheduled – 4
Confirmed to SC – 2

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: 326
Pending appeals: 0
Closed: 326

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

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
HARRISON, GREGORY	18-28	58.72	58.72	RENEWAL
HOLDER, CYNTHIA	72-18	29.56	27.56	RENEWAL
HOLLAND HOLDINGS LLC	30-35	55.3	51.3	NEW
HOLLAND OAK FARMS LLC	22-7	144.27	144.27	NEW
JACK MILLER LIVING TRUST	64-112	24.46	22.56	NEW
POOLE, MARY	49A-29	18.14	16.14	NEW
RAWLINGS, CHRISTOPHER ETAL	01-003	143	141	NEW
SWANSON, TAMMY	72-18-C	67.41	67.41	RENEWAL
WALRAVEN, HANSELL JR	5-20-C	34.22	34.22	NEW
WEAVER, KELLI	18-23-A	23.9	21.9	NEW

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VI: VETERANS EXEMPTION

a. Property Owner: Hughes, Benjamin Chase

Map & Parcel: 47A-88

Tax Year: 2025

Contention: Mr. Hughes visited the office on November 25, 2024 to file for the Veterans Exemption.

Determination: Mr. Hughes 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 2025.

Reviewer: Crystal Brady

Motion to approve veterans' exemption listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: MISCELLANEOUS:

a. Public utilities

Mr. Wilson, Chairman, signed the public utility notices.

b. Reviews

Nancy Edgeman mentioned employee reviews and the BOA discussed.

c. Copeland/Money Appeal to Superior Court

Mrs. Money and the BOA agreed to a value of \$106,100.

IX: INVOICES

a. Parker Fibernet LLC - Inv# 1043022 / Amount \$512.50 / Due date 12-5-24

b. Schneider Geospatial (qPublic) - Inv# 1006205 / Amount \$1,914.20 / Due date 3-1-25 (Quarterly)

BOA approved to pay.

Nancy Edgeman updated the Board on Walmart's appeal to a hearing officer and the BOA discussed. Mr. Wilson entertained a motion for the BOA to offer a value of \$7,946,850, A motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

Nancy Edgeman mentioned an issue with a veteran's exemption and the BOA discussed.

Our employee luncheon will be at Jefferson's on Wednesday, December 18, 2024 at 12pm.

Meeting Adjourned at 10:17am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Kevin Payton



Matthew Kinnamont

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