

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
May 8, 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 via telephone  
Nancy Edgeman – Present  
Crystal Brady – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS: Jeffery Edge – 9:30am, Amber Gill – 10am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for May 1, 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 – 1375

Withdrawn - 144

Cases Settled – 995

Hearings Scheduled – 199

Pending cases – 37

Superior Court – 15

Conferences Scheduled – 3

Confirmed to SC – 9

**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 &amp; Personal Appeals taken: 3224

Total appeals approved by BOA: 3138

Pending appeals: 86

Closed: 3138

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
7A2-33	\$151,650	\$72,045	\$79,605	\$107,550	
7A3-152	\$101,600	\$46,000	\$55,600	\$84,200	
7A4-5	\$143,700	\$85,000	\$58,700	\$107,700	
20-7	\$113,250	\$100,000	\$13,250		\$113,250
30A-12	\$183,810	\$63,524	\$120,286	\$156,810	
30A-23	\$151,580	\$61,899	\$89,681	\$76,750	
30A-27	\$178,110	\$59,509	\$118,601	\$93,610	
31-10-L	\$123,540	\$100,000	\$23,540		\$123,540
31-30	\$321,680	\$235,598	\$86,082		\$321,680
36-3-B02	\$81,200	\$55,000	\$26,200		\$81,200
36-40	\$378,730	\$200,000	\$178,730	\$298,430	
36-81-L05	\$390,500	NOT GIVEN	-	\$348,600	
38-2-C	\$463,400	\$280,000	\$183,400	\$389,300	
47A-26	\$103,900	\$63,064	\$40,836	\$93,500	
47A-148	\$110,310	\$55,000	\$55,310	\$105,010	
47B-63	\$145,300	\$20,000	\$125,300	\$134,900	
47B-92	\$140,300	\$85,000	\$55,300		\$140,300
48A-13	\$103,160	\$43,000	\$60,160	\$86,160	
48A-21-A	\$82,600	\$65,000	\$17,600	\$81,500	
48B-21	\$82,130	\$40,000	\$42,130		\$82,130
48B-32	\$107,200	\$30,000	\$77,200	\$91,600	
48C-43	\$82,400	\$50,000	\$32,400	\$80,900	
50-58-E	\$509,820	\$397,720	\$112,100		\$509,820
50B-63	\$95,300	\$78,800	\$16,500	\$93,700	
52-32-C	\$422,240	\$317,879	\$104,361	\$379,580	
55-69-A	\$319,980	\$245,000	\$74,980	\$162,396	

55-71	\$160,760	\$71,266	\$89,494	\$154,260	
55B-4-A	\$157,690	\$48,777	\$108,913	\$73,570	
58-10-R06	\$572,200	\$425,000	\$147,200	\$483,100	
58-18-B	\$133,570	\$60,960	\$72,610		\$133,570
59-19-C	\$173,400	\$78,429	\$94,971	\$135,600	
59A-14	\$163,480	\$86,017	\$77,463	\$140,400	
59A-34	\$76,960	\$51,630	\$25,330	\$63,960	
59B-21	\$152,120	\$100,000	\$52,120		\$152,120
63-20	\$182,800	\$121,000	\$61,800	\$137,800	
63A-29	\$117,747	\$70,000	\$47,747	\$71,247	
63B-105	\$156,230	\$80,076	\$76,154	\$113,010	
63C-23	\$255,110	\$164,262	\$90,848	\$185,510	
63C-25	\$35,000	\$22,500	\$12,500	\$21,100	
64D-18	\$89,380	\$55,000	\$34,380		\$89,380
64D-28	\$205,600	\$300	\$205,300	\$193,300	
64E 43	\$62,150	\$42,000	\$20,150	\$58,850	
64E 47	\$114,570	\$81,669	\$32,901	\$110,000	
64E 74	\$93,819	\$66,760	\$27,059		\$93,819
64E 80	\$142,700	\$115,000	\$27,700		\$142,700
67-7	\$257,170	\$200,000	\$57,170		\$257,170
68-50-C	\$185,400	\$110,000	\$75,400	\$167,400	
68-130-B	\$453,800	\$320,000	\$133,800		\$453,800
73-44-D	\$179,900	\$134,207	\$45,693		\$179,900
74-55	\$512,030	\$337,445	\$174,585	\$505,430	
74-55-B	\$229,500	\$167,027	\$62,473	\$226,100	
78-68	\$212,710	\$176,000	\$36,710	\$206,390	
83-17-A	\$609,900	\$425,000	\$184,900	\$588,900	
84-30-H	\$435,700	\$150,000	\$285,700	\$318,400	
B01-2	\$239,790	\$150,000	\$89,790	\$232,090	
B02-5	\$108,840	\$35,000	\$73,840		\$108,840
B02-12	\$91,930	\$35,000	\$56,930		\$91,930
B02-19	\$67,290	\$48,000	\$19,290		\$67,290
B02-36	\$103,300	\$75,000	\$28,300		\$103,300
B02-6	\$112,900	\$55,000	\$57,900	\$104,900	
M06-51-B01	\$86,400	\$20,000	\$66,400	\$36,000	
P04-10	\$131,900	\$80,000	\$51,900		\$131,900
P06-1	\$180,710	\$139,725	\$40,985		\$180,710
P07-54	\$278,500	\$145,000	\$133,500		\$278,500
P09-33	\$140,400	\$55,000	\$85,400	\$136,100	
P11-18	\$80,510	\$65,000	\$15,510		\$80,510
S21-12	\$287,270	\$130,000	\$157,270		\$287,270

S22-69	\$163,300	\$91,151	\$72,149		\$163,300
S22-84	\$82,300	\$40,607	\$41,693		\$82,300
S22-86-A	\$159,800	\$101,000	\$58,800		\$159,800
S25-15-B	\$33,200	\$3,540	\$29,660	\$29,600	
S27-64	\$48,100	\$40,000	\$8,100		\$48,100
S28-6	\$223,580	\$122,370	\$101,210	\$161,030	
S28-28	\$155,500	\$108,250	\$47,250		\$155,500
S31-14	\$159,300	\$100,000	\$59,300	\$140,600	
S32-88	\$24,700	\$5,216	\$19,484	\$22,600	
S33-98	\$142,130	\$75,000	\$67,130	\$132,430	
S34-H-9	\$130,400	\$50,000	\$80,400	\$122,100	
S42-2-B01	\$92,400	\$40,106	\$52,294	\$87,300	
S42-33	\$80,220	\$37,557	\$42,663	\$76,120	
S42-63	\$108,320	\$75,941	\$32,379	\$104,700	
S43-3	\$656,400	\$414,919	\$241,481	\$653,000	
S44-20	\$190,880	\$103,000	\$87,880		\$190,880
T07-18	\$43,300	\$15,571	\$27,729		\$43,300
T23-53	\$202,900	\$72,000	\$130,900	\$108,200	
T23-80	\$134,800	\$80,000	\$54,800	\$131,000	

**Requesting approvals for appeals listed above:**

**Reviewer: Crystal Brady**

**Motion to approve appeals listed above:**

**Motion: John Bailey**

**Second: Betty Brady**

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

## **VII: VETERANS EXEMPTION**

**a. Property Owner: Owens, Karen**

**Map & Parcel: B01A-2**

**Tax Year: 2024**

**Contention:** Ms. Owens visited the office on May 1, 2024 to file for the Veterans Exemption.

**Determination:** Ms. Owens presented a letter from the Department of Veterans Affairs stating that she is entitled to disability compensation at the 100 percent rate due to her service-connected disability. (See letter in file).

**Recommendation:** Based on the information presented, I recommend approval for 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: Betty Brady**

**Second: John Bailey**

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

### VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
HOBAN, JOHN & ANNE	76-1-C	7.73	5.53	CONTINUATION
MAJORS, LEE, RUTH & TERRY	9-17-C	19.85	19.85	CONTINUATION
MAJORS, LEE & MAXINE, BIRGE, PAULA	09-041	22.72	22.72	CONTINUATION

**Motion to approve covenants listed above:**

**Motion: Betty Brady**

**Second: John Bailey**

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

### VIII: MISCELLANEOUS

a. Bates appeal waiver and release

b. Craig appeal waiver and release

c. Ferrell appeal waiver and release

d. Prince appeal waiver and release

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

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

**Kevin Payton mentioned issues with property owners getting their mail and the BOA discussed.**

**The BOA discussed having an employee luncheon on Wednesday, May 15, 2024.**

**Meeting Adjourned at 11am.**

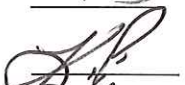
Doug L. Wilson, Chairman



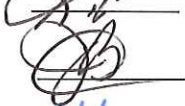
Betty Brady



Kevin Payton



John Bailey, Vice Chairman



Matthew Kinnamont



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