

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
June 26, 2024**

Attending:

**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**

Meeting was called to order at 9:00am

APPOINTMENTS: David Parker – 9:30am, Kevin Payton – 10am, Ronnie Addis – 10:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 19, 2024

II. BOA/Employee:

a. Emails:

1. Weekly Work Summary

Requesting the BOA acknowledge 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 – 1441

Withdrawn - 174

Cases Settled – 1231

Hearings Scheduled – 34

Pending cases – 2

Superior Court – 20

Conferences Scheduled – 7

Confirmed to SC – 9

Nancy Edgeman informed the BOA that Mr. Moeller has withdrawn his appeal to Superior Court.

We have one 2022 appeal pending Superior Court.

An appraisal has been ordered.

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

The office is working towards the 2024 digest.

NEW BUSINESS:

V. APPEALS:

2023 Real & Personal Appeals taken: 3224

Total appeals approved by BOA: 3224

Pending appeals: 0
Closed: 3224

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 2023 appeal log by Crystal Brady.
Requesting BOA acknowledge

IV: MISCELLANEOUS

a. 2024 Preliminary Digest Countywide

2023			2024			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	33,742	452,211,298	RESIDENTIAL	34,090	442,564,867	-9,646,431
AGRICULTURAL	5,163	102,945,216	AGRICULTURAL	5,104	102,739,454	-205,762
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,548	105,177,373	CONSERVATION	2,855	103,790,025	-1,387,348
FOREST LAND	33	14,154,289	FOREST LAND	23	12,524,738	-1,629,551
COMMERCIAL	3,617	69,293,316	COMMERCIAL	3,788	94,328,054	25,034,738
INDUSTRIAL	291	84,766,080	INDUSTRIAL	289	80,166,598	-4,599,482
UTILITY	55	28,965,686	UTILITY	54	31,867,154	2,901,468
QTP	10	3,312,680	QTP	12	3,349,738	37,058
TOTALS	45,459	860,825,938	TOTALS	46,215	871,330,628	10,504,690
EXEMPTIONS	7,717	182,891,097	EXEMPTIONS	7,792	166,856,849	-16,034,248
TOTALS		677,934,841	TOTALS		704,473,779	
TIMBER	30	2,542,629	TIMBER	27	797,505	-1,745,124
MOTOR VEHICLES	9,316	9,918,480	MOTOR VEHICLES	8,958	10,200,220	281,740
MOBILE HOMES	1,827	11,728,012	MOBILE HOMES	1,786	11,274,861	-453,151
HEAVY EQUIP	5	78,879	HEAVY EQUIP	3	42,953	-35,926
NET DIGEST		702,202,841	NET DIGEST		726,789,318	24,586,477
TOTAL REAL		757,119,184	TOTAL REAL		780,396,019	23,276,835
TOTAL PERSONAL		97,921,025	TOTAL PERSONAL		86,388,791	-11,532,234

b. 2024 Preliminary Digest School

2023			2024			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	31,526	417,643,850	RESIDENTIAL	31,866	408,401,422	-9,242,428
AGRICULTURAL	5,139	101,864,388	AGRICULTURAL	5,080	101,624,186	-240,202
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,540	104,713,493	CONSERVATION	2,846	103,365,505	-1,347,988
FOREST LAND	33	14,154,289	FOREST LAND	23	12,524,738	-1,629,551
COMMERCIAL	3,408	63,493,689	COMMERCIAL	3,563	84,252,269	20,758,580
INDUSTRIAL	230	46,579,360	INDUSTRIAL	227	42,826,816	-3,752,544
UTILITY	48	27,272,583	UTILITY	46	29,711,372	2,438,789
QTP	10	3,312,680	QTP	12	3,349,738	37,058
TOTALS	42,934	779,034,332	TOTALS	43,663	786,056,046	7,021,714
EXEMPTIONS	6,621	156,184,663	EXEMPTIONS	6,659	145,112,448	-11,072,215
TOTALS		622,849,669	TOTALS		640,943,598	
TIMBER	30	2,542,629	TIMBER	27	797,505	-1,745,124
MOTOR VEHICLES	8,958	9,556,680	MOTOR VEHICLES	8,611	9,860,100	303,420
MOBILE HOMES	1,827	11,728,012	MOBILE HOMES	1,786	11,274,861	-453,151
HEAVY EQUIP	5	78,879	HEAVY EQUIP	3	42,953	-35,926
NET DIGEST		646,755,869	NET DIGEST		662,919,017	16,163,148
TOTAL REAL		708,912,799	TOTAL REAL		722,787,853	13,875,054
TOTAL PERSONAL		64,335,804	TOTAL PERSONAL		58,722,375	-5,613,429

Recommendation: Requesting approval for preliminary digest numbers for Countywide and School. Also requesting file be sent to SouthData for assessment notices, and numbers sent to County Commissioner and School Board.

Reviewer: Nancy Edgeman

Motion to approve recommendation for a & b above:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

VII: INVOICES

a. Parker Fibernet - Inv# 1041148 / Amount \$512.50 / Due 7-5-2024

BOA approved to pay.

The BOA discussed homestead freeze legislation.

Meeting Adjourned at 12:48pm

Doug L. Wilson, Chairman

Betty Brady

BB

Kevin Payton

KP

John Bailey, Vice Chairman

JB

Matthew Kinnamont

MK

**Chattooga County
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June 26, 2024**