

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 17, 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**APPOINTMENTS: Betty Hyden Garner – 9:30am (Withdrawn)**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 10, 2024

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. 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 – 1441  
Withdrawn - 174  
Cases Settled – 1265  
Hearings Scheduled – 0  
Pending cases – 2  
Superior Court – 12  
    Conferences Scheduled – 5  
    Confirmed to SC – 8

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

**The office is taking and working appeals.**

**NEW BUSINESS:**

**V. APPEALS:**

2024 Real & Personal Appeals taken: 44  
Total appeals approved by BOA: 0  
Pending appeals: 44  
Closed: 0

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
35-75	\$6,600	\$1,620	\$4,980		\$6,600
48F-62-L11	\$568,200	\$525,000	\$43,200		\$568,200
84-24	\$180,560	\$120,000	\$60,560		\$180,560
P02-32	\$177,600	\$140,000	\$37,600		\$177,600
S16-27	\$98,900	\$65,000	\$33,900	\$93,200	
T18-38	\$107,690	\$71,290	\$36,400	\$99,290	
P2216	\$9,196	\$2,000	\$7,196	\$7,193	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Kevin Payton

Vote: All that were present voted in favor

#### VII: EXEMPT PROPERTY

a. Property Owner: The Nature Conservancy

Map & Parcel: 67-1-A

Tax Year: 2024

**Contention:** The Nature Conservancy emailed an application on January 30, 2024 to file for exempt status.

**Determination:** The Nature Conservancy presented documentation showing that they are a 501(c)(3) organization. (See documents in file).

**Recommendation:** Based on the information presented, I recommend approval for exempt status per O.C.G.A 48-5-48(a)(2) beginning tax year 2024.

Reviewer: Crystal Brady

Motion to approve exempt status:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

## VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BREWER, JACK	21-59-C	57	57	IN LIEU OF APPEAL
BROOKS, PANSY	30-12	232.61	230.61	IN LIEU OF APPEAL
BROWN, KAREN & REED, KEITH	03-003	27.5	25.5	IN LIEU OF APPEAL
CARGLE, LINDA	74-49	15.6	15.6	IN LIEU OF APPEAL
DAWSON, MICHAEL & JAMES JR.	58-39	215	215	IN LIEU OF APPEAL
DAWSON, MICHAEL & JAMES JR.	66-70	51.51	51.51	IN LIEU OF APPEAL
DAWSON, MICHAEL & JAMES JR.	67-8	39.79	39.79	IN LIEU OF APPEAL
FISHER, TYLER & HEIMU	08-051	37.92	35.92	IN LIEU OF APPEAL
LEWIS, BOYCE & VERA	25-14	23.35	23.35	IN LIEU OF APPEAL
NICHOLS, DWIGHT ETAL	42-19, 42-29	293	291	IN LIEU OF APPEAL
RACCOON RIDGE PROPERTIES LLC	38-120-A	74.16	74.16	IN LIEU OF APPEAL
WALLACE, HAROLD & KIMBERLY	45-7	108	106	IN LIEU OF APPEAL
WILLIAMS, DALE	19-39	320	316	IN LIEU OF APPEAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

## IX: MISCELLANEOUS

### a. Exemptions

The BOA discussed school tax exemption reform.

Nancy Edgeman mentioned recent BOE decisions and the BOA discussed.

The BOA agreed that the office should visit appeals with a review date prior to July 1, 2023.

Meeting Adjourned at 11:15am

**Doug L. Wilson, Chairman**

DLW

**Betty Brady**

BB

**Kevin Payton**

KP

**John Bailey, Vice Chairman**

JB

**Matthew Kinnamont**

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