

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 24, 2024

**Attending:**

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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Andy Allen – 9:30am (No Show), Teri Roberts – 10am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 17, 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 – 1441**

**Withdrawn - 174**

**Cases Settled – 1265**

**Hearings Scheduled – 0**

**Pending cases – 2**

**Superior Court – 14**

**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: 64**

**Total appeals approved by BOA: 7**

**Pending appeals: 57**  
**Closed: 7**

**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
15-10-B	\$7,400	\$4,000	\$3,400	\$4,900	
27-29	\$37,200	\$18,000	\$19,200		\$37,200
27-48	\$48,752	\$20,000	\$28,752		\$48,752
38C-12-A	\$146,600	\$120,000	\$26,600	\$118,300	
47A-19	\$206,700	\$175,000	\$31,700		\$206,700
48C-41	\$87,500	\$75,000	\$12,500	\$76,300	
64D-18	\$89,300	\$65,000	\$24,300		\$89,300
68-100-T1A	\$337,980	\$300,000	\$37,980		\$337,980
P1338	\$24,184	\$12,000	\$12,184	\$0	
P1666	\$15,070	\$0	\$15,070	\$0	
P1686	\$8,141	\$5,000	\$3,141	\$6,823	
P2250	\$22,524	\$11,500	\$11,024	\$14,252	
S14-15	\$81,100	\$7,500	\$73,600		\$81,100
S22-45	\$69,420	\$45,544	\$23,876		\$69,420
S35-16	\$169,200	\$86,000	\$83,200	\$156,700	
T07-127	\$198,700	\$144,900	\$53,800		\$198,700

**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: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
SALLY FARMS LLC	81-27-A	186.1	186.1	RENEWAL
SIMS, MERTIE & DEBORAH	36-40, 36-40-D	30.32	28.32	IN LIEU OF APPEAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

**Motion to approve covenants listed above:**

**Motion: John Bailey**

**Second: Kevin Payton**

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

**VIII: MISCELLANEOUS**

**a. FLPA release**

**BOA signed the release.**

**b. Thompson appeal waiver**

**Mr. Wilson, Chairman, signed the release.**

**c. Update on GMASS contracts**

**Nancy Edgeman provided an update and the BOA acknowledged.**

**d. Mount Vernon Mills**

**Nancy Edgeman discussed and the BOA acknowledged.**

**e. Superior Court cases**

**Nancy Edgeman provided an update and the BOA discussed.**

**f. Final Digest**

**1. Countywide**

2023			2024			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	33,697	441,483,000	RESIDENTIAL	34,087	442,233,595	750,595
AGRICULTURAL	5,082	98,146,188	AGRICULTURAL	5,095	100,996,614	2,850,426
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,688	108,773,821	CONSERVATION	2,872	105,635,211	-3,138,610
FOREST LAND	33	14,154,289	FOREST LAND	22	12,356,876	-1,797,413
COMMERCIAL	3,615	68,936,066	COMMERCIAL	3,792	94,357,434	25,421,368
INDUSTRIAL	291	84,766,080	INDUSTRIAL	289	80,166,598	-4,599,482
UTILITY	55	28,326,644	UTILITY	52	31,858,447	3,531,803
QTP	10	2,761,981	QTP	12	3,349,738	587,757
TOTALS	45,471	847,348,069	TOTALS	46,221	870,954,513	23,606,444
EXEMPTIONS	7,583	185,013,758	EXEMPTIONS	7,805	167,834,390	-17,179,368
TOTAL		662,334,311	TOTAL		703,120,123	
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
<b>NET DIGEST</b>		<b>686,602,311</b>	<b>NET DIGEST</b>		<b>725,435,662</b>	<b>38,833,351</b>
TOTAL REAL		744,764,542	TOTAL REAL		780,119,702	35,355,160
TOTAL PERSONAL		97,706,558	TOTAL PERSONAL		86,334,295	-11,372,263

**Note:** The Final digest numbers listed above are based on consolidations from WinGAP. The numbers are subject to change due to appeals.

**Recommendation:** Net Digest for Countywide shows an increase of **\$38,833,351**. Requesting approval for Final digest numbers and to send file to the Tax Commissioner.

**Reviewer:** Nancy Edgeman

**Motion to send final countywide digest numbers to the tax commissioner:**

**Motion:** John Bailey

**Second:** Betty Brady

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

## 2. School

2023			2024			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	31,484	407,548,855	RESIDENTIAL	31,864	408,073,510	524,655
AGRICULTURAL	5,059	97,095,960	AGRICULTURAL	5,071	99,881,346	2,785,386
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,679	108,279,341	CONSERVATION	2,863	105,210,691	-3,068,650
FOREST LAND	33	14,154,289	FOREST LAND	22	12,356,876	-1,797,413
COMMERCIAL	3,406	63,136,439	COMMERCIAL	3,567	84,279,569	21,143,130
INDUSTRIAL	230	46,579,360	INDUSTRIAL	227	42,826,816	-3,752,544
UTILITY	48	26,633,541	UTILITY	44	29,702,665	3,069,124
QTP	10	2,761,981	QTP	12	3,349,738	587,757
TOTALS	42,949	766,189,766	TOTALS		785,681,211	19,491,445
EXEMPTIONS	6,496	158,664,740	EXEMPTIONS	6,676	146,139,348	-12,525,392
		607,525,026			639,541,863	
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
<b>NET DIGEST</b>		<b>631,431,226</b>	<b>NET DIGEST</b>		<b>661,517,282</b>	<b>30,086,056</b>
TOTAL REAL		697,185,026	TOTAL REAL		722,512,816	25,327,790
TOTAL PERSONAL		64,127,771	TOTAL PERSONAL		58,667,879	-5,459,892

**Note:** The Final digest numbers listed above are based on consolidations from WinGAP. The numbers are subject to change due to appeals.

**Recommendation:** Net Digest for School shows an increase of **\$30,086,056**. Requesting approval for Final digest numbers and to send file to the Tax Commissioner.

**Reviewer:** Nancy Edgeman

**Motion to send final school digest numbers to the tax commissioner:**

**Motion:** Kevin Payton

**Second:** John Bailey

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

**IX: INVOICES**

**a. SouthData - Inv# 994278632 / Amount \$606.65 / Due 7-20-2024**

**b. SouthData - Inv# 994278633 / Amount \$50.00 / Due 7-20-2024**

**c. SouthData - Inv# 994280740 / Amount \$8,528.37 / Due 7-26-2024**

**d. SouthData - Inv# 994280741 / Amount \$50.00 / Due 7-26-2024**

**e. Parker Fibernet LLC - Inv# 1041514 / Amount \$512.50 / Due 8-4-2024**

**BOA approved to pay all invoices listed above.**

**Mr. Wilson stated that he had a meeting with the Chattooga County School Superintendent on Thursday, July 25<sup>th</sup> and the BOA discussed.**

**Meeting Adjourned at 12:00pm**

**Doug L. Wilson, Chairman**



**Betty Brady**



**Kevin Payton**



**John Bailey, Vice Chairman**



**Matthew Kinnamont**



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Board of Assessors Meeting  
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