

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 31, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: **Saratoga Court LP – 10am (Kayla Barnes representing)**
Stan King from GMASS joined the meeting via telephone.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 24, 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Withdrawn - 175
Cases Settled – 1266
Hearings Scheduled – 0
Pending cases – 1
Superior Court – 12
Conferences Scheduled – 3
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: 83
Total appeals approved by BOA: 23
Pending appeals: 60
Closed: 23

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
25-13-E	\$512,400	\$433,000	\$79,400	\$433,900	
26-28	\$95,800	\$49,000	\$46,800		\$95,800
32-25	\$154,000	\$130,000	\$24,000	\$130,000	
32-26	\$119,000	\$118,000	\$1,000		\$119,000
32-27	\$84,340	\$82,340	\$2,000	\$82,840	
32-28	\$31,100	\$29,100	\$2,000		\$31,100
36-18	\$574,290	\$314,180	\$260,110		\$574,290
47-133	\$89,130	\$70,000	\$19,130		\$89,130
48-51K-L12	\$447,960	\$325,000	\$122,960		\$447,960
48F-51-W25	\$684,580	\$350,000	\$334,580	\$602,080	
50B-59	\$146,270	\$115,000	\$31,270		\$146,270
59A-6	\$332,800	\$226,100	\$106,700		\$332,800
P01-37	\$95,570	\$79,000	\$16,570	\$91,070	
S07-40	\$39,840	\$20,000	\$19,840	\$37,100	
S16-49	\$77,450	\$59,950	\$17,500	\$70,750	
S16-52	\$368,840	\$147,439	\$221,401		\$368,840

S18-6	\$210,000	\$185,500	\$24,500	\$207,030	
S22-49	\$299,900	\$178,400	\$121,500		\$299,900
S27-62	\$168,500	\$80,000	\$88,500		\$168,500
S31-48	\$651,110	\$352,655	\$298,455		\$651,110
S32-22	\$268,200	\$185,500	\$82,700		\$268,200
S33-54	\$95,500	\$80,000	\$15,500	\$88,300	
S41-58-L03	\$158,400	\$120,000	\$38,400		\$158,400
S41A-28	\$112,300	\$100,000	\$12,300	\$103,800	
S44-23	\$87,800	\$85,800	\$2,000		\$87,800
T10-13	\$139,800	\$80,000	\$59,800	\$117,000	
T23-13	\$130,540	\$90,000	\$40,540	\$114,770	
P1218	\$7,745	\$0	\$7,745	\$0	
P1334	\$8,065	\$0	\$8,065	\$0	
P1374	\$11,623	\$0	\$11,623	\$0	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
COLEY, SCOTT	65-32-A	50	50	IN LIEU OF APPEAL
GEIGER, GENE & TARA	14-6	322.23	322.23	IN LIEU OF APPEAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

VIII: MISCELLANEOUS

a. Exemptions

Mr. Wilson provided an update to the BOA on his meeting with the Chattooga County School Superintendent and the BOA discussed local school homestead exemption options.

b. Saratoga Court LP appeal to Superior Court
No agreement was reached.

Meeting Adjourned at 11:25am

Doug L. Wilson, Chairman



Betty Brady



Kevin Payton



John Bailey, Vice Chairman



Matthew Kinnamont



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