CHATTOOGA COUNTY BOARD OF TAX ASSESSORS

Chattooga County Board of Tax Assessors August 21, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Wanda Brown joined the meeting to discuss appeals.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 14, 2024 BOA reviewed, approved, & signed

II. BOA/Employee:

a. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to update the Board.

Total 2023 Real & Personal Certified to Board of Equalization – 1441 Withdrawn - 175
Cases Settled – 1267
Hearings Scheduled – 0
Pending cases – 0
Superior Court – 10
Conferences Scheduled – 0
Confirmed to SC – 9

 $Total\ 2024\ Real\ \&\ Personal\ Certified\ to\ Board\ of\ Equalization\ -54$ Withdrawn -3 $Cases\ Settled\ -8$ Hearings Scheduled -42 $Pending\ Cases\ -1$ Superior Court -1 $Conferences\ Scheduled\ -1$ $Confirmed\ to\ SC\ -0$

IV. Time Line: Nancy Edgeman to discuss updates with the Board. The office is working appeals.

NEW BUSINESS:

V. APPEALS:

2024 Real & Personal Appeals taken: 314 Total appeals approved by BOA: 99

Pending appeals: 215

Closed: 99

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 &	NOA	ASSERTED	VALUE IN	30 DAY /	BOE / NO
PARCEL	VALUE	VALUE	DISPUTE	CHANGE	CHANGE
7A2-81-A	\$60,070	\$24,000	\$36,070		\$60,070
08-036	\$222,000	\$150,000	\$72,000	\$185,900	
09-052	\$1,018,670	\$992,570	\$26,100	\$992,570	
16-6-B	\$460,100	NOT GIVEN	-		\$460,100
50C-28A-L20	\$285,000	\$188,000	\$97,000		\$285,000
51-39	\$158,400	\$143,000	\$15,400	\$151,700	
58-1	\$1,662,780	\$1,044,200	\$618,580		\$1,662,780
68-94-A	\$378,800	\$213,780	\$165,020		\$378,800
78-37-J	\$451,700	\$223,000	\$228,700	\$360,600	
P01-38-A	\$142,800	\$120,000	\$22,800		\$142,800
P04-18	\$783,330	\$631,305	\$152,025		\$783,330
S08-32	\$79,400	\$30,000	\$49,400	\$79,300	
S14-17	\$307,180	\$200,000	\$107,180	\$255,600	
S16-7	\$718,700	\$300,000	\$418,700		\$718,700

S19-28	\$202,370	\$150,000	\$52,370		\$202,370
S20-54-F	\$298,000	\$250,000	\$48,000		\$298,000
S25-46-A	\$102,270	\$52,250	\$50,020	\$99,570	
S27-25	\$146,500	\$100,000	\$46,500		\$146,500
S28-28-D	\$403,000	\$300,000	\$103,000		\$403,000
S41-58-L04	\$207,720	\$200,000	\$7,720	\$203,760	
S41A-18	\$184,510	\$140,000	\$44,510		\$184,510
S44A-2	\$344,370	\$280,000	\$64,370	\$310,470	
T01-15	\$174,800	\$170,500	\$4,300		\$174,800
T16-94-C	\$75,600	\$69,700	\$5,900		\$75,600
T23-16	\$94,200	\$45,000	\$49,200	\$62,460	
P171	\$14,238	\$0	\$14,238	\$0	
P338	\$34,910	\$0	\$34,910	\$0	
P1179	\$38,239	\$26,483	\$11,756	\$27,744	
P1197	\$7,812	\$3,000	\$4,812	\$5,177	
P1881	\$19,452	\$0	\$19,452	\$0	
P1882	\$8,255	\$7,000	\$1,255		\$8,255
P2030	\$27,684	\$0	\$27,684	\$0	

Requesting approval for appeals listed above:
Reviewer: Crystal Brady
Motion to approve appeals listed above:
Motion: John Bailey Second: Matt Kinnamont

Vote: All that were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALLEN, WILLIAM A	80-9-B	1	. 1	IN LIEU OF APPEAL
DUNCAN, CHRIS & MELISSA	46-38-L19 ETAL	14.91	12.91	IN LIEU OF APPEAL
HARRIS, JOEY ETAL	55-38	35	35	IN LIEU OF APPEAL
LEMMING, BILLY JOE	27-29, 27-48	20	18	IN LIEU OF APPEAL
PFOTZER, DAVID & HALEY	32-16	105.14	103.14	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. Temple appeal release

Mr. Wilson, Chairman, signed the release.

Nancy Edgeman updated the BOA on an email communication with Chattooga County Schools Superintendent Helie regarding school tax exemption reform efforts and the BOA discussed.

Meeting Adjourned at 10:17am

Doug L. Wilson, Chairman

Betty Brady

Kevin Payton

John Bailey, Vice Chairman

Matthew Kinnamont

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Chattooga County Board of Assessors Meeting August 21, 2024