

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 28, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Thor Ellis – 9:30am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 21, 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 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Withdrawn - 175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 – 9

Conferences Scheduled – 0

Confirmed to SC – 9

Total 2024 Real & Personal Certified to Board of Equalization – 72

Withdrawn – 4

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: 321

Total appeals approved by BOA: 131

Pending appeals: 190

Closed: 131

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
2-33-T01	\$262,900	\$180,000	\$82,900		\$262,900
30A-5-A	\$141,600	\$66,000	\$75,600	\$121,700	
30A-12	\$157,580	\$73,524	\$84,056		\$157,580
35-1-D	\$197,600	\$150,000	\$47,600	\$161,300	
35-29-A	\$100,660	\$30,000	\$70,660		\$100,660
39-92	\$62,320	\$24,928	\$37,392		\$62,320
39D-13	\$93,500	\$90,000	\$3,500		\$93,500
39E 30	\$59,700	\$24,900	\$34,800	\$56,700	
39E 47	\$96,400	\$27,000	\$69,400	\$26,400	
39E-47-A	\$20,300	\$5,000	\$15,300	\$7,200	
47A-8	\$77,500	\$50,000	\$27,500		\$77,500
47A-23	\$104,000	\$60,000	\$44,000		\$104,000
49-50	\$2,993,060	\$2,427,871	\$565,189	\$2,921,560	

49-50-B	\$154,300	\$96,741	\$57,559		\$154,300
50-29	\$80,360	\$60,000	\$20,360		\$80,360
50-31-B	\$478,920	\$350,000	\$128,920	\$359,220	
50B-23	\$142,390	\$90,000	\$52,390		\$142,390
55-8	\$222,100	\$180,000	\$42,100	\$172,800	
64-1-L	\$272,210	\$185,000	\$87,210	\$242,060	
64E 45	\$54,620	\$25,000	\$29,620		\$54,620
73-39	\$82,690	\$35,000	\$47,690	\$79,820	
79-19-A	\$117,200	\$75,200	\$42,000	\$92,400	
B01-46	\$87,500	\$45,000	\$42,500	\$87,100	
L03-73	\$167,730	\$102,000	\$65,730	\$153,430	
P04-9	\$461,560	\$300,000	\$161,560		\$461,560
S07-30	\$64,800	\$15,000	\$49,800	\$45,200	
S11-TR2	\$140,910	\$110,000	\$30,910		\$140,910
S21-21	\$111,000	\$65,309	\$45,691	\$109,800	
S22-81	\$607,500	\$480,700	\$126,800	\$563,800	
S24-14	\$131,000	\$85,000	\$46,000	\$119,700	
S26-42	\$739,300	\$670,219	\$69,081		\$739,300
S26-81	\$130,410	\$88,210	\$42,200		\$130,410
S26-107	\$62,370	\$50,000	\$12,370	\$51,770	
S27-27	\$194,230	\$127,085	\$67,145		\$194,230
S27-30	\$254,000	\$123,400	\$130,600	\$209,500	
S27-31	\$135,900	\$85,000	\$50,900	\$127,800	
S27-94-A	\$100,500	\$44,500	\$56,000		\$100,500
S33-4	\$299,090	\$125,000	\$174,090		\$299,090
S33-81	\$83,300	\$25,373	\$57,927	\$80,300	
T01-8	\$95,632	\$89,000	\$6,632	\$87,000	

T01-18-L03	\$177,700	\$130,000	\$47,700	\$165,000	
T07-125	\$95,230	\$36,000	\$59,230		\$95,230
T16-22	\$124,220	\$100,000	\$24,220		\$124,220
T16-71	\$148,980	\$67,605	\$81,375		\$147,980
T17-40	\$71,920	\$67,500	\$4,420		\$71,920
T23-116	\$189,250	\$95,000	\$94,250	\$144,130	
T23-119	\$151,970	\$50,000	\$101,970	\$125,450	
P241	\$9,300	\$4,000	\$5,300		\$9,300
P271	\$10,930	\$5,000	\$5,930		\$10,930
P1234	\$9,079	\$0	\$9,079	\$0	
P1514	\$25,562	\$16,000	\$9,562		\$25,562
P1707	\$13,732	\$7,500	\$6,232		\$13,732

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROOKS, EFFIE MAE	31-32	60	58	IN LIEU OF APPEAL
SALMON, GARRETT	39B-34	27.5	25.5	CONTINUATION

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. Baldwin covenant release

BOA signed the release.

b. Digest forms

Mr. Wilson, Chairman, signed the forms.

c. Ellis appeal

Mr. Ellis and the BOA agreed to the value of \$60,020.

IX: INVOICES

a. Parker Fibernet LLC - Inv# 1041877 / Amount \$512.50 / Due date 9-4-24

BOA approved to pay.

Nancy Edgeman updated the Board on the Department of Audits sales ratio study and the BOA discussed.

The BOA discussed school tax exemption reform.

Nancy Edgeman updated the BOA on recent BOE hearings. Mr. Wilson entertained a motion for the BOA to file to Superior Court on map & parcel 36-18, A motion was made by Kevin Payton, Seconded by John Bailey, All that were present voted in favor.

Meeting Adjourned at 10:20am

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Kevin Payton

John Bailey, Vice Chairman

JB

Matthew Kinnamont

MK

**Chattooga County
Board of Assessors Meeting
August 28, 2024**