

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
September 18, 2024

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 11, 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**Withdrawn - 175**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 – 9**

**Conferences Scheduled – 0**

**Confirmed to SC – 9**

**Total 2024 Real & Personal Certified to Board of Equalization – 130**

**Withdrawn – 12**

**Cases Settled – 47**

**Hearings Scheduled – 60**

**Pending Cases – 11**

**Superior Court – 2**

**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: 326**

**Total appeals approved by BOA: 250**

**Pending appeals: 76**

**Closed: 250**

**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
03-003	\$296,100	\$160,000	\$136,100	\$295,800	
15-59	\$18,800	\$6,000	\$12,800		\$18,800
15-65-T06	\$569,900	\$410,000	\$159,900		\$569,900
16-28	\$176,330	\$126,640	\$49,690		\$176,330
19-23	\$720,130	\$588,084	\$132,046	\$690,530	
22-7	\$498,600	\$420,000	\$78,600		\$498,600
22-9-T14	\$37,500	\$20,000	\$17,500		\$37,500
30-35	\$130,600	\$100,000	\$30,600		\$130,600
37-145	\$36,000	\$10,000	\$26,000		\$36,000
40-9-C	\$29,200	\$5,093	\$24,107		\$29,200
42-30-A	\$509,500	\$230,000	\$279,500	\$369,400	
49-51	\$266,200	\$154,648	\$111,552		\$266,200
49A-31	\$861,070	\$376,066	\$485,004	\$846,160	
49A-40	\$1,358,340	\$422,357	\$935,983	\$1,069,140	
51-38	\$683,800	\$630,000	\$53,800	\$687,500	
52-13-A	\$84,800	\$58,000	\$26,800	\$65,800	

53-6	\$230,600	\$550,000	-\$319,400		\$230,600
56-56-A	\$75,000	\$70,000	\$5,000		\$75,000
58-10-R21	\$8,600	\$5,000	\$3,600		\$8,600
68-100-T14	\$17,000	\$5,898	\$11,102		\$17,000
68-115	\$37,200	\$20,000	\$17,200		\$37,200
68-120	\$6,800	\$3,038	\$3,762		\$6,800
72-34-27	\$62,582	\$40,000	\$22,582		\$62,582
75-L01	\$795,810	\$673,640	\$122,170		\$795,810
83-58	\$1,191,400	\$850,000	\$341,400	\$1,061,700	
B01-44	\$58,950	\$30,000	\$28,950	\$41,750	
P04-10	\$168,400	\$75,000	\$93,400	\$152,200	
S19-64-D	\$1,200	\$1,200	\$0		\$1,200
S22-62	\$3,280	\$3,280	\$0		\$3,280
S27-138	\$116,400	\$100,000	\$16,400	\$106,400	
S27-59	\$102,100	\$20,000	\$82,100	\$80,400	
T15-18	\$578,600	\$450,000	\$128,600		\$578,600
T23-131	\$1,800	\$1,200	\$600		\$1,800

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: MISCELLANEOUS

### a. Selman FLPA

**BOA signed FLPA application.**

### b. Selman FLPA release

**BOA signed FLPA release.**

### c. Board Policy for BOE Hearings:

- Staff members shall make notes during the BOE meetings
- Staff members shall obtain copies of any evidence presented by the property owner

- An open records request shall be mailed with all BOE certifications. Per O.C.G.A. 48-5-311 (e) (6) (A), if this information is not provided to us prior to the hearing, staff members shall request either a continuance or that any evidence presented not be considered in the BOE's decision.

**Recommendation:** Requesting approval for the policy above to be implemented and added to the training manual.

**Reviewers:** Crystal Brady & Nancy Edgeman

**Motion to approve policy listed above:**

**Motion:** John Bailey

**Second:** Matt Kinnamont

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

The BOA discussed recent BOE decisions. Mr. Wilson entertained a motion for the BOA to file to Superior Court on map & parcels 57-22 & S32-15, A motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

Mr. Bailey mentioned a conversation he had with the DOR about homestead freeze implementation and BOE procedures and the BOA discussed.

Nancy Edgeman updated the BOA on the Wesson appeal visit and BOA discussed.

Meeting Adjourned at 10:45am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Kevin Payton



Matthew Kinnamont



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