

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 25, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 18, 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Withdrawn - 175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 – 153

Withdrawn – 12

Cases Settled – 60

Hearings Scheduled – 44

Pending Cases – 37

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: 281

Pending appeals: 45

Closed: 281

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
13-76-T16	\$166,400	\$95,000	\$71,400		\$166,400
19-20-A	\$26,400	\$17,160	\$9,240		\$26,400
20-1-A	\$35,500	\$2,850	\$32,650		\$35,500
38A-13	\$13,200	\$13,200	\$0		\$13,200
38A-14	\$47,800	\$35,700	\$12,100	\$28,400	
41-9-A	\$194,300	\$93,796	\$100,504		\$194,300
50-5	\$2,841,340	\$1,822,000	\$1,019,340	\$2,130,430	
50-78	\$36,370	\$32,000	\$4,370		\$36,370
50C-26	\$41,800	\$20,000	\$21,800		\$41,800
50C-28A-L01	\$15,400	\$3,000	\$12,400		\$15,400
50C-28A-L08	\$17,400	\$8,700	\$8,700		\$17,400
50C-28A-L15	\$20,600	\$3,000	\$17,600		\$20,600
50C-28A-L17	\$14,400	\$3,000	\$11,400		\$14,400

50C-28A-L18	\$11,000	\$3,000	\$8,000		\$11,000
50C-28A-L19	\$15,400	\$3,000	\$12,400		\$15,400
56-34-C	\$1,682,480	\$721,500	\$960,980	\$749,420	
56-34-J	\$1,356,500	\$1,276,610	\$79,890		\$1,356,500
56-55-B	\$955,340	\$663,000	\$332,340	\$902,670	
56-55-D	\$1,212,310	\$1,040,000	\$172,310		\$1,212,310
57-21-C	\$8,759,700	\$5,000,000	\$3,759,700		\$8,759,700
68-127	\$108,566	\$80,000	\$28,566	\$95,016	
73-5-L23	\$670,100	\$325,000	\$345,100	\$537,300	
81-10-D	\$163,900	\$124,333	\$39,567		\$163,900
L02-32	\$247,680	\$208,710	\$38,970		\$247,680
L02-38	\$124,860	\$124,860	\$0		\$124,860
P02-18	\$2,000	\$1,500	\$500		\$2,000
P06-8	\$6,300	\$5,000	\$1,300		\$6,300
S28-3	\$2,551,200	\$1,675,000	\$876,200		\$2,551,200
S28-3-A	\$1,017,440	\$821,110	\$196,330	\$941,000	
S28-11	\$552,800	\$400,000	\$152,800		\$552,800
S33-130	\$38,700	\$22,000	\$16,700		\$38,700
S38-22	\$884,320	\$468,520	\$415,800	\$844,420	
S38-23	\$1,676,704	\$1,000,000	\$676,704	\$1,965,310	
T15-13-A	\$713,590	\$426,740	\$286,850		\$713,590
T15-50	\$352,020	\$150,000	\$202,020		\$352,020
T17-11	\$416,696	\$380,000	\$36,696		\$416,696

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: VETERANS EXEMPTION

a. Property Owner: Stallings, Billy J.

Map & Parcel: 30-39

Tax Year: 2024

Contention: Mr. Stallings visited the office on September 24, 2024 to file for the Veterans Exemption.

Determination: Mr. Stallings presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2024.

Reviewer: Crystal Brady

Motion to approve veterans' exemption listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VIII: MISCELLANEOUS

a. Wesson appeal

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

b. Carousel Inn appeal

Nancy Edgeman mentioned a conversation she had with Raj Shah, agent for Carousel Inn, about settling his appeal at \$850,000. Mr. Wilson entertained a motion for the BOA to offer a value of \$902,670, A motion was made by Betty Brady, Seconded by John Bailey, All that were present voted in favor.

c. Young appeal to Superior Court

No agreement was reached.

IX: INVOICES

a. Parker Fibernet LLC - Inv# 1042262 / Amount \$512.50 / Due date 10-5-24

BOA approved to pay.

Mr. Wilson mentioned attorney's fees for Superior Court appeals and the BOA discussed.

Meeting Adjourned at 10:40am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Kevin Payton

Matthew Kinnamont

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September 25, 2024**