

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 4, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 28, 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Withdrawn - 175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 – 100
Withdrawn – 4
Cases Settled – 19
Hearings Scheduled – 63
Pending Cases – 14
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: 322
Total appeals approved by BOA: 183
Pending appeals: 139
Closed: 183

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
15-19	\$166,120	\$85,000	\$81,120	\$132,730	
17-25	\$575,800	\$500,000	\$75,800	\$626,100	
24-50	\$143,350	\$87,000	\$56,350	\$98,550	
35-29-B	\$92,030	\$30,000	\$62,030	\$90,830	
35-110	\$84,040	\$45,000	\$39,040	\$76,200	
38C-11	\$27,800	\$15,000	\$12,800	\$24,100	
40-6	\$130,850	\$15,467	\$115,383	\$17,550	
49-50-A	\$158,700	\$97,880	\$60,820	\$155,000	
50A-17	\$361,700	\$285,000	\$76,700	\$374,100	
50C-38	\$179,750	\$110,850	\$68,900	\$165,450	
51-9	\$253,760	\$242,000	\$11,760		\$253,760
63C-34	\$64,160	\$25,000	\$39,160		\$64,160
68-22-D	\$167,400	\$69,885	\$97,515		\$167,400
78-50	\$643,880	\$529,080	\$114,800	\$528,930	

81-3	\$259,980	\$135,000	\$124,980	\$236,280	
82-8	\$120,700	\$48,280	\$72,420		\$120,700
L02-1	\$366,940	\$135,377	\$231,563	\$345,730	
L03-6-A	\$96,820	\$10,000	\$86,820	\$41,920	
M06-26	\$289,180	\$177,327	\$111,853	\$280,280	
P04-13	\$194,100	\$97,500	\$96,600		\$194,100
P05-5	\$119,780	\$102,500	\$17,280	\$112,480	
P06-21	\$195,780	\$150,000	\$45,780		\$195,780
P07-27	\$58,000	\$28,500	\$29,500	\$41,600	
S18-14	\$145,960	\$90,000	\$55,960	\$145,860	
S20-51	\$75,600	\$75,600	\$0		\$75,600
S22-84	\$82,300	\$40,307	\$41,993		\$82,300
S27-38	\$104,810	\$77,310	\$27,500	\$98,410	
S27-41	\$55,730	\$37,030	\$18,700		\$55,730
S30-15	\$45,900	\$20,000	\$25,900	\$44,900	
S33-123	\$77,340	\$77,340	\$0		\$77,340
S37-40	\$74,400	\$5,000	\$69,400	\$35,300	
S37-42-B	\$80,700	\$15,000	\$65,700	\$59,000	
T05-44	\$152,300	\$100,000	\$52,300	\$145,500	
T07-128	\$88,580	\$50,000	\$38,580		\$88,580
T19-15	\$86,210	\$84,000	\$2,210	\$83,200	
P1203	\$15,712	\$0	\$15,712	\$0	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Matthew Kinnamont

Second: John Bailey

Vote: All that were present voted in favor

The BOA discussed a recent Summerville News article about exemption removal.

Nancy Edgeman discussed an upcoming DOAA review and the BOA acknowledged.

The BOA discussed BOE decisions and procedures.

Meeting Adjourned at 9:40am

Doug L. Wilson, Chairman



Betty Brady



Kevin Payton



John Bailey, Vice Chairman

Matthew Kinnamont

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