

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
May 1, 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: Jimmy Wilder – 9:30am, Stanley James – 10am (Cancelled)**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for April 24, 2024

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

**III. BOE Report:** Nancy Edgeman to forward via email an updated report for Board's review.

**Total 2023 Real & Personal Certified to Board of Equalization – 1335**

**Withdrawn - 144**

**Cases Settled – 995**

**Hearings Scheduled – 84**

**Pending cases – 113**

**Superior Court – 17**

**Conferences Scheduled – 5**

**Confirmed to SC – 6**

**We have one 2022 appeal pending Superior Court.**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**The office is working appeals.**

**NEW BUSINESS:**

**V. APPEALS:**

**2023 Real & Personal Appeals taken: 3223**

**Total appeals approved by BOA: 3048**

**Pending appeals: 170**

**Closed: 3048**

2024 Mobile Home appeals taken: 21  
 Total appeals reviewed Board: 0  
 Pending appeals: 21  
 Closed: 0  
 Certified to the Board of Equalization: 0

Weekly updates and daily status kept for the 2023 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
7A3-118	\$36,410	\$25,000	\$11,410		\$36,410
7A3-140	\$527,200	\$280,492	\$246,708	\$509,900	
7A5-13	\$361,600	\$260,000	\$101,600		\$361,600
7A5-16	\$478,600	\$350,000	\$128,600	\$465,200	
7A5-31	\$101,610	\$72,000	\$29,610		\$101,610
8-72-A	\$134,000	\$95,000	\$39,000		\$134,000
28-10-A	\$252,400	\$120,324	\$132,076		\$252,400
30-12	\$1,045,400	\$898,023	\$147,377	\$1,018,500	
35-101	\$539,560	\$309,989	\$229,571	\$510,960	
36-3	\$481,960	\$350,000	\$131,960	\$474,260	
36-32	\$468,340	\$402,243	\$66,097	\$455,460	
38A-31	\$452,400	\$197,571	\$254,829		\$452,400
39A-71	\$101,000	\$70,000	\$31,000	\$94,500	
40A-8	\$532,700	\$457,200	\$75,500	\$499,300	
43-31-B	\$433,930	\$280,000	\$153,930	\$420,320	
44-5	\$191,610	\$140,000	\$51,610		\$191,610
47-46	\$655,160	\$409,121	\$246,039		\$655,160
47B-32	\$287,410	\$150,000	\$137,410	\$263,410	
48-51K-L11	\$300,400	\$184,837	\$115,563	\$289,400	
48B-33	\$196,300	\$125,000	\$71,300	\$192,300	
49A-29	\$331,640	\$250,000	\$81,640	\$330,140	
50-37	\$75,790	\$20,000	\$55,790		\$75,790
50B-34	\$26,690	\$20,000	\$6,690	\$25,180	
50C-28A-L02	\$377,800	\$275,000	\$102,800	\$298,200	
50C-28A-L07	\$339,500	\$300,000	\$39,500	\$337,300	
50C-28A-L10	\$302,550	\$265,000	\$37,550	\$294,500	
51-36-B	\$487,080	\$281,307	\$205,773	\$474,580	
51-38-A	\$483,050	\$369,828	\$113,222	\$458,770	
52-16A-5B	\$96,000	\$44,539	\$51,461	\$87,700	
55-110-J	\$282,600	\$135,184	\$147,416	\$220,800	
55A-5	\$139,600	\$60,000	\$79,600		\$139,600

56-55-C	\$455,220	\$200,000	\$255,220		\$455,220
58-10-R19	\$388,400	\$300,000	\$88,400		\$388,400
63B-85	\$129,290	\$90,000	\$39,290	\$102,190	
63D-16-A	\$38,340	\$10,000	\$28,340	\$22,240	
64-124-A	\$425,700	\$238,231	\$187,469	\$357,200	
64D-16	\$45,400	\$15,000	\$30,400	\$18,700	
64D-30	\$117,380	\$80,000	\$37,380	\$90,580	
64E 45	\$59,020	\$15,000	\$44,020	\$54,620	
64E-60-A	\$48,340	\$12,000	\$36,340	\$47,140	
64E 62	\$44,500	\$30,000	\$14,500		\$44,500
64E 65	\$79,920	\$60,000	\$19,920		\$79,920
64F-16	\$73,760	\$45,000	\$28,760	\$71,160	
66-19	\$419,690	\$240,276	\$179,414	\$318,510	
66-65-A	\$319,600	\$185,000	\$134,600	\$317,000	
69-4-C	\$498,600	\$388,415	\$110,185		\$498,600
73-43-A	\$322,770	\$280,000	\$42,770	\$297,330	
77-7	\$204,400	\$150,000	\$54,400		\$204,000
89-15-A	\$194,790	\$141,647	\$53,143		\$194,790
B02-22	\$122,700	\$30,000	\$92,700	\$57,800	
B02-30	\$44,300	\$6,000	\$38,300	\$14,300	
L01-10	\$92,290	\$50,000	\$42,290	\$74,790	
L04-38	\$93,890	\$25,000	\$68,890		\$93,890
M03-38	\$50,930	\$30,000	\$20,930		\$50,930
M04-3	\$313,330	\$200,000	\$113,330	\$305,830	
P02-6	\$71,700	\$40,000	\$31,700	\$67,600	
P04-13	\$191,400	\$75,000	\$116,400		\$191,400
P06-12	\$54,900	\$30,000	\$24,900		\$54,900
P07-38	\$51,600	\$33,709	\$17,891		\$51,600
P11-25	\$202,560	\$175,000	\$27,560	\$200,660	
S10-28	\$81,300	\$50,000	\$31,300	\$73,300	
S17-7	\$96,460	\$50,000	\$46,460	\$87,160	
S22-82	\$78,700	\$25,000	\$53,700		\$78,700
S22-83	\$148,040	\$82,000	\$66,040		\$148,040
S22-84-A	\$68,690	\$45,000	\$23,690		\$68,690
S23-2	\$164,100	\$127,500	\$36,600		\$164,100
S24-2	\$192,870	\$122,864	\$70,006		\$192,870
S26-103	\$98,900	\$86,000	\$12,900	\$96,200	
S26-106	\$116,600	\$61,000	\$55,600	\$106,000	
S26-106-A	\$11,250	\$3,000	\$8,250	\$9,650	
S28-4	\$193,800	\$120,000	\$73,800		\$193,800
S31-10	\$289,900	\$126,132	\$163,768	\$257,000	

S33-69	\$53,900	\$35,000	\$18,900		\$53,900
S33-69-A	\$187,270	\$150,000	\$37,270		\$187,270
S37-14	\$9,000	\$2,500	\$6,500	\$5,600	
S38-19-A	\$291,450	\$200,000	\$91,450		\$291,450
S38-19-C	\$16,740	\$6,000	\$10,740		\$16,740
S38-C12-L05	\$688,200	\$500,000	\$188,200	\$656,400	
S43-7	\$421,880	\$350,000	\$71,880	\$389,300	
S44-21	\$397,000	\$280,000	\$117,000	\$329,800	
S45-4	\$197,100	\$175,000	\$22,100		\$197,100
T05-22	\$56,080	\$10,000	\$46,080	\$49,080	
T16-52-A	\$83,200	\$50,000	\$33,200		\$83,200
T16-85	\$68,600	\$30,000	\$38,600	\$60,300	
T17-11	\$175,700	\$150,000	\$25,700		\$175,700
T17-50	\$295,660	\$250,000	\$45,660		\$295,660

Requesting approvals for appeals listed above:

Reviewer: Crystal Brady

**Motion to approve appeals listed above:**

**Motion: John Bailey**

**Second: Betty Brady**

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

#### VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BARLEY, CHRISTON	02-031	29.86	29.86	CONTINUATION

**Motion to approve covenants listed above:**

**Motion: John Bailey**

**Second: Betty Brady**

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

#### VIII: MISCELLANEOUS

a. Compton appeal waiver and release

b. Green appeal waiver and release

c. Slayton appeal waiver and release

d. Spears appeal waiver and release

**Mr. Wilson, Chairman, signed the releases listed above.**

e. 2022 Superior Court appeal

**Nancy Edgeman provided an update from the county attorney and the BOA discussed.**

**Nancy Edgeman provided an update on appraisal solution companies that could be used to contract out fieldwork and the BOA discussed.**

**Meeting Adjourned at 10:20am.**

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Kevin Payton

KP

John Bailey, Vice Chairman

JB

Matthew Kinnamont

MK

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