

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

**Chattooga County  
Board of Tax Assessors  
May 29, 2024**

**Attending:**

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

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**Meeting was called to order at 9:00am**

**APPOINTMENTS: William Lowrance – 9:30am, Richard Howell – 10am  
Zander Martin joined the meeting.**

**OLD BUSINESS:**

**I. BOA Minutes:**

**Meeting Minutes for May 15, 2024 & No Meeting for May 22, 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 forward via email an updated report for Board's review.

**Total 2023 Real & Personal Certified to Board of Equalization – 1429  
Withdrawn - 163  
Cases Settled – 1135  
Hearings Scheduled – 92  
Pending cases – 39  
Superior Court – 15  
    Conferences Scheduled – 4  
    Confirmed to SC – 9**

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

**Nancy Edgeman discussed ordering an appraisal for Mr. Connelly's property. Mr. Wilson entertained a motion to approve ordering the appraisal, Motion was made by John Bailey, Seconded by Kevin Payton, All that were present voted in favor.**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.  
**The office is working towards the 2024 digest.**

**NEW BUSINESS:**

**V. APPEALS:**

**2023 Real & Personal Appeals taken: 3224**  
**Total appeals approved by BOA: 3224**  
**Pending appeals: 0**  
**Closed: 3224**

**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: MOBILE HOME APPEALS**

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
58-45/M631	\$6,785	\$100	\$6,685	\$3,400	
37-25-B/M764	\$10,589	\$0	\$10,589	\$0	
29-10-L07/M3133	\$188,588	\$100,000	\$88,588	\$179,380	
57-31/M1655	\$10,362	\$0	\$10,362	\$0	
43A-18/M1780	\$5,071	\$0	\$5,071	\$0	
49-87/M2043	\$3,334	\$0	\$3,334	\$0	
48-87/M2044	\$26,888	\$5,000	\$21,888		\$26,888
67-55/M2064	\$7,472	\$1,000	\$6,472	\$2,800	
66-22-A/M3236	\$88,508	\$0	\$88,508	\$0	

**Requesting approval for appeal listed above.**

**Reviewer: Crystal Brady**

**Motion to approve appeals listed above:**

**Motion: John Bailey**

**Second: Kevin Payton**

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

**VII: VETERANS EXEMPTION**

**a. Property Owner: Shockley, Betty**

**Map & Parcel: S40-81**

**Tax Year: 2024**

**Contention:** Mrs. Shockley visited the office on May 15, 2024 to file for the Surviving Spouse Veterans Exemption.

**Determination:** Mrs. Shockley presented a letter from the Department of Veterans Affairs stating that her husband's combined service-connected evaluation was 100%. (See letter in file).

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

**Reviewer:** Crystal Brady

**Motion to approve veterans' exemption:**

**Motion:** Betty Brady

**Second:** Matthew Kinnamont

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

## **VIII: PERSONAL PROPERTY**

### **a. Personal Property 2024**

**Owner Name:** Adan Petroleum Inc (Quick Food mart)

**Map & Parcel:** S38-17

**Account #:** 44

#### **Determination:**

1. The subject property is a personal property business account for Adan Petroleum Inc; DBA: Quick Food Mart (previously Bagley) located at 11161 Highway 27, Summerville
2. The machinery and equipment value is \$31,394; the inventory value is \$35,311 a total of \$66,705 for tax year 2024.
3. The property owner reported \$3,350 for machinery and equipment removing fuel pumps, tanks and equipment with pumps.
4. March 12, 2024 and May 17, 2024 notes and attempts to contact the owner were made to obtain information and documentation verifying the owner of the fuel systems and tanks. (Details available for the Board's review)
  - Research and in comparison, to other businesses indicates the owner should have a contract with the company they say owns the fuel system, pumps and tanks and provide that to us.
  - The property owner has not provided the required documentation; the fuel system, pumps and tanks must remain on their record (acct #44) unless or until they submit the proper information for the business, they are contending is the owner of the equipment in question.

**Recommendation:** The Board of Assessor's acknowledge the total fair market value for this account #44 is \$66,705 for tax year 2024.

**Reviewer:** Wanda Brown

**Motion to acknowledge the recommendation listed above:**

**Motion:** John Bailey

**Second:** Matthew Kinnamont

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

### **b. Personal Property 2024**

**Owner Name:** The American Bottling Company

**Map & Parcel:** Various locations in the County

**Account #:** 654

#### **Determination:**

1. The subject property is a personal property business account for The American Bottling Company; with machinery and equipment located in various businesses throughout Chattooga County.
2. The current machinery and equipment value is \$14,544; the inventory belongs to the businesses not the equipment owner.



3. The property owner provided three reporting forms for one account; no correct 'original cost new' values were provided with their asset listing or on their Schedule A.
4. The reporting forms and values reported by the property owner cannot be accepted when reported this way.
5. Attempts to contact the property owner's agent: March 29, 2024 and May 23, 2024 have resulted in no response.

**Recommendation:** The Board of Assessor's acknowledge the total fair market value for this account #654 is \$14,544 for tax year 2024.

**Reviewer:** Wanda Brown

**Motion to acknowledge the recommendation listed above:**

**Motion:** John Bailey

**Second:** Kevin Payton

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

### **c. Personal Property 2024**

**Subject:** Freeport Applications

#### **Determination:**

There are 10 applications that have been entered and completed at this time as follows:

1. Atlanco #33
2. Baker Textiles #48
3. Cumberland Cooperage LLC #2244
4. J Bar Corporation #375
5. North Georgia Textile Supply Co #492
6. Shaw Industries Group Inc #594
7. Smith, J. P. Lumber Co Inc #602
8. Traeger Pellet Grills LLC #667
9. Vitality Labs LLC # 806
10. Wire Tech LTD #727

The applicants of the accounts listed above have completed their reporting forms and Freeport applications correctly.

Note: There are 5 other applications pending (details on the report for the Board's review)

**Recommendation:** Recommending the Board of Assessor's review the report with completed values and approve Freeport applications.

**Reviewer:** Wanda Brown

**Motion to approve the recommendation listed above:**

**Motion:** John Bailey

**Second:** Kevin Payton

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

### **IX: MISCELLANEOUS**

**a. Lynch appeal waiver and release**

**b. Thomas appeal waiver and release**

**c. Thomason appeal waiver and releases**

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

**d. Kinnamont Certificate of Appointment**

**Doug Wilson, Chairman, presented newly appointed board member Matt Kinnamont with his certificate.**

**X: INVOICES**

- a. Data Cloud Solutions - Inv# I220711554-S0711 / Amount \$5,715.77 / Due upon receipt
- b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 209259 / Amount \$227.50 / Due upon receipt
- c. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 209261 / Amount \$1293.85 / Due upon receipt
- d. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 209262 / Amount \$500.20 / Due upon receipt
- e. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 209263 / Amount \$122.50 / Due upon receipt
- f. Parker Fibernet - Inv# 1040789 / Amount \$512.50 / Due 6-4-24
- g. Schneider Geospatial/qPublic - Inv# I004456 / Amount \$2,238 / Due 8-30-24

**BOA approved to pay all invoices listed above.**

**Mr. Bailey discussed attending CAVEAT.**

**The BOA discussed contracting out fieldwork.**

**A motion was made by Kevin Payton at 11am to enter into executive session per O.C.G.A. 50-14-3(6), Seconded by John Bailey, All that were present voted in favor. A motion was made to exit executive session at 12:10pm by John Bailey, Seconded by Betty Brady, All that were present voted in favor.**

**Meeting Adjourned at 12:10pm.**

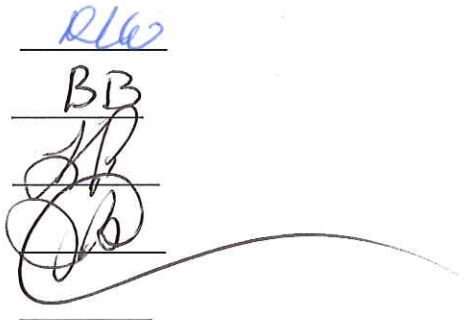
**Doug L. Wilson, Chairman**

**Betty Brady**

**Kevin Payton**

**John Bailey, Vice Chairman**

**Matthew Kinnamont**



Chattooga County  
Board of Assessors Meeting  
May 29, 2024