

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
June 5, 2024**

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 29, 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 – 1435

Withdrawn - 168

Cases Settled – 1184

Hearings Scheduled – 92

Pending cases – 50

Superior Court – 16

Conferences Scheduled – 2

Confirmed to SC – 9

We have one 2022 appeal pending Superior Court.

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: 9****Pending appeals: 12****Closed: 9****Certified to the Board of Equalization: 1**

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
30-58/M1542	\$35,401	\$15,000	\$20,401	\$26,688	
30-58/M1822	\$11,609	\$0	\$11,609	\$3,200	
41-110/M3027	\$11,177	\$4,500	\$6,677		\$11,177
41-111/M719	\$6,795	\$1,000	\$5,795		\$6,795
47B-89/M1375	\$19,891	\$7,800	\$12,091		\$19,891
55-54/M2359	\$6,275	\$0	\$6,275	\$2,700	
63C-2/M2591	\$10,874	\$0	\$10,874	\$0	
64-12-C/M2422	\$3,413	\$0	\$3,413	\$0	
64-101/M929	\$13,789	\$0	\$13,789	\$0	
87-19/M2823	\$8,849	\$0	\$8,849	\$3,000	
P07-56/M2657	\$9,947	\$0	\$9,947		\$9,947

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: PERSONAL PROPERTY****Personal Property 2024****Subject: Freeport Applications****Determination:**

The applicants of the accounts listed below have completed their reporting forms and Freeport applications correctly:

1. Showa Best Glove, Inc #596
2. Showa Best Glove, Inc #597
3. Mount Vernon Mills, Inc #469
Mount Vernon Mills, Inc #469 Trion

4. Aladdin Manufacturing Corp (Mohawk) #461
5. Diversitex Inc (CI at Mount Vernon Mills #208

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

Reviewer: Wanda Brown

Motion to acknowledge the recommendation listed above:

Motion: John Bailey

Second: Kevin Payton

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. Covenant release

BOA signed covenant release.

b. Sims appeal waiver & release

Mr. Wilson, Chairman, signed the release listed above.

IX: INVOICES

a. WinGAP - Amount \$3,500 / Due 7-31-2024

BOA approved to pay.

The BOA discussed contracting out fieldwork. A motion was made by Kevin Payton to hire GMASS to do our fieldwork, Seconded by John Bailey, All that were present voted in favor.

Nancy Edgeman mentioned recent BOE decisions. A motion was made by Kevin Payton for the BOA to file to Superior Court on map & parcel 50-58-E, Seconded by John Bailey, All that were present voted in favor.

Kevin Payton mentioned school tax exemption reform and the BOA discussed.

Nancy Edgeman provided quotes for updating our aerial photography and the BOA discussed. A motion was made by Kevin Payton to hire Eagleview to update our aerial photography, Seconded by John Bailey, All that were present voted in favor.

A motion was made by Mr. Wilson to hire GMASS to update our commercial schedules, Motion was made by John Bailey, Seconded by Kevin Payton, All that were present voted in favor.

Meeting Adjourned at 11:17am

Doug L. Wilson, Chairman



Betty Brady



Kevin Payton



John Bailey, Vice Chairman



Matthew Kinnamont



**Chattooga County
Board of Assessors Meeting
June 5, 2024**