

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 10, 2024

**Attending:**

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Doug L. Wilson, Chairman - **Absent**  
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: Ashley & Tyler Sanford – 10am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 24, 2024, June 26, 2024 & No Meeting for July 3, 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 – 1441  
Withdrawn - 174  
Cases Settled – 1231  
Hearings Scheduled – 34  
Pending cases – 2  
Superior Court – 16  
    Conferences Scheduled – 7  
    Confirmed to SC – 9

We have one 2022 appeal pending Superior Court.  
**This appeal has been resolved.**

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

**NEW BUSINESS:**

**V. APPEALS:**

**2024 Real & Personal Appeals taken: 5**  
**Total appeals approved by BOA: 0**  
**Pending appeals: 5**  
**Closed: 0**

**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: REAL PROPERTY RETURNS**

**a. Owner Name: Broome Paul & Mattie**  
**Map & Parcel: S35-26**  
**Tax Year: 2024**

**Returned Value: \$40,000**

**Determination:** Property is located 53 Espy Street in Summerville .32 acres. House is unlivable it has vines growing on the inside of the house, front window and window seal are completely rotted, appears to have no power connected to the house at this time.

**Recommendation:** House was moved to fair condition giving it a 29% physical and a value of \$43,200 Land value is \$2,500 accessory value of \$2,480, decreasing the value \$19,700 for a TFMV of \$48,180  
**Reviewer:** Meghan Howard

**b. Owner Name: Carroll, Frances**  
**Map & Parcel: S16-93**  
**Tax Year: 2024**

**Returned Value: \$30,000**

**Determination:** Property is located at 166 Given Street in Summerville. Land value is \$2,000 .16 acres Improvement value is \$67,700 Accessory value is \$2,760. While reviewing property I noticed the house was labeled as one story finished attic and should be one story no attic.

**Recommendation:** Changing the improvement to one story no attic lowers the total fair market value to \$66,660  
**Reviewer:** Meghan Howard

**c. Owner Name: Dirtseller LLC**  
**Map & Parcel: 19-46**  
**Tax Year: 2024**

**Returned Value: \$1,264,012**

**Determination:** Property is located at 2942 Back Valley Road. Improvement value is \$215,200 Land value \$1,572,200 (2,124.13 Acres) FLPA \$ 1,263,930 Accessory value is \$13,330. Camp cabin was changed to pole barn.

**Recommendation:** recommending no change for a TFMV of \$1,800,730.

**Reviewer:** Meghan Howard

**d. Owner Name: Dirtseller LLC**

**Map & Parcel: 20-1-A**

**Tax Year: 2024**

**Returned Value: \$2,901**

**Determination:** Property is located off of Back Valley Road in Lyerly. FLPA value is \$7,864 for 12.45 Acres FMV is \$35,500 (\$2,851 per acre)

**Recommendation:** I recommend no changes for a TFMV of \$35,500

**Reviewer:** Meghan Howard

**e. Owner Name: Hines, Jason**

**Map & Parcel: 39B-25**

**Tax Year: 2024**

**Returned Value: \$25,000**

**Determination:** Property is located at 965 Back Berryton Road. Land value is \$17,800 for 4.48 acres. House and buildings have been torn down.

**Recommendation:** After house and buildings were removed the new FMV is \$17,800. I have added a permit for building check for because the land was being cleared.

**Reviewer:** Meghan Howard

**f. Owner Name: Maplewood Apartments**

**Map & Parcel: 49A-31**

**Tax Year: 2024**

**Returned Value: \$706,720**

**Determination:** Property is located at 46 Maplewood Drive in Summerville. The return value asserted is the previous year 2023 value. 2024 Land value is \$103,200 for 4 acres Commercial Improvement value is \$734,000 Acc Imp value is \$23,870.

**Recommendation:** Recommending no change for a TFMV of \$861,070

**Reviewer:** Meghan Howard

**g. Owner Name: Maplewood Apartments II**

**Map & Parcel: 39A-40**

**Tax Year: 2024**

**Returned Value: \$706,720**

**Determination:** Property is located at 112 Maplewood Drive in Summerville. It is 2.60 acres valued at \$74,300 Commercial improvement is valued at \$1,260,600 Acc value is \$23,440. Previous years value was \$931,924 which was based off of an appraisal.

**Recommendation:** No change for a TFMV of \$1,358,340

**Reviewer:** Meghan Howard

**h. Owner Name: Mineral Resources Development**

**Map & Parcel:**

**Tax Year: 2024**

**Returned Value:** \$

**Contention:** Owner is requesting to be sent a bill

**Determination:** A bill would need to be over \$5 to have a bill sent out.

**Recommendation:** Owner needs to contact the tax commissioner's office and request a bill be sent.

**Reviewer:** Meghan Howard

**i. Owner Name: Palmour, Albert Jr**

**Map & Parcel: 20-23**

**Tax Year: 2024**

**Returned Value:** \$125,550

**Determination:** The property is located off of Back Valley Road in Lyerly. Land Value is \$285,600 180 acres Cuva value is \$110,073

**Recommendation:** I recommend no changes for a TFMV of \$285,600

**Reviewer:** Meghan Howard

**j. Owner Name: Palmour, Albert**

**Map & Parcel: S07-43**

**Tax Year: 2024**

**Returned Value:** \$42,135

**Contention:**

**Determination:** Property is located at 814 Martin Street, Summerville. The parcel was reviewed on June 7, 2024 it was purchased May 25, 2023 for \$79,000. The house has been completely gutted and remodeled. Improvement value is \$106,200 Land value \$32,100 (6 acres) Accessory value is \$9,600 TFMV \$148,000

**Recommendation:** I recommend no change for a TFMV \$148,000

**Reviewer:** Meghan Howard

**k. Owner Name: Palmour Albert**

**Map & Parcel: S27-143**

**Tax Year: 2024**

**Returned Value:** \$57,168



**Determination:** The parcel is located at 9933 Commerce Street Summerville. Commercial improvement value \$149,900 commercial land value \$25,700 TFMV \$175,600. Improvement is in great condition and appears to be well taken care of.

**Recommendation:** I recommend no change. TFMV is \$175,600

**Reviewer:** Meghan Howard

**l. Owner Name: Palmour, Albert**

**Map & Parcel: S27-143-A**

**Tax Year: 2024**

**Returned Value: \$25,474**

**Determination:** The parcel is located at 9929 Commerce Street, Summerville. Commercial Improvement value \$67,100 Commercial land value \$12,800 TFMV \$79,800. It was reviewed for return in June of 2024. Improvement is in great condition and appears to be well taken care of.

**Recommendation:** I recommend no changes for a TFMV of \$79,900

**Reviewer:** Meghan Howard

**m. Owner Name: Palmour, Albert**

**Map & Parcel: S30-12**

**Tax Year: 2024**

**Returned Value: \$3,932**

**Determination:** Property is located at 286 Hinton Street in Summerville Land value \$1,800. Mobile home is on the prebill so it is not included in the TFMV.

**Recommendation:** Recommending no change for a TFMV of \$1,800

**Reviewer:** Meghan Howard

**n. Owner Name: Palmour, Albert**

**Map & Parcel: S32-73**

**Tax Year: 2024**

**Returned Value: \$18,642**

**Determination:** Property is located at 792 Highland Avenue in Summerville. Improvement value is \$36,682 Land value is \$5,754 accessory value is \$599. TFMV is \$43,035 this value was set by the BOE in 2022. Home is currently being rented.

**Recommendation:** I recommend no change for a TFMV of \$43,035

**Reviewer:** Meghan Howard

**o. Owner Name: Palmour, Albert**

**Map & Parcel: S36-70**

**Tax Year: 2024**

**Returned Value: \$7,902**

**Determination:** Property is located off of Hinton Street in Summerville. Land value is \$7,200 for 2024

**Recommendation:** I recommend no change for a TFMV of \$7,200

**Reviewer:** Meghan Howard

**p. Owner Name:** Palmour, Albert

**Map & Parcel:** S42-47

**Tax Year:** 2024

**Returned Value:** \$211,753

**Determination:** Property is located at 501 Farrar Drive in Summerville. This parcel has a 299C from 2022 appeal to the BOE for a TFMV of \$272,750. It was reviewed June 7, 2024 for the return received on February 2, 2024.

**Recommendation:** I recommend no changes for a TFMV of \$272,750

**Reviewer:** Meghan Howard

**q. Owner Name:** Roper William R

**Map & Parcel:** T08-44

**Tax Year:** 2024

**Returned Value:** \$259,280

**Contention:** Request re-measurement of home

**Determination:** Property is located at 150 Sunrise Circle in Trion. The home was re-measured on June 7<sup>th</sup> 2024 and our records were correct. The property has a 299C from 2023 and the value was set by the BOE.

**Recommendation:** Recommending no change for a TFMV of \$259,280

**Reviewer:** Meghan Howard

**r. Owner Name:** Smith Kathleen

**Map & Parcel:** S43-25

**Tax Year:** 2024

**Returned Value:** \$2,500

**Determination:** The property is located at 663 Seventh Street in Summerville. 1.40 acres The land value in this area has been adjusted.

**Recommendation:** land value was lowered to \$8,500 and is uniform with neighboring parcels.

**Reviewer:** Meghan Howard

**Motion to approve recommendation for a-r above:**

**Motion:** Kevin Payton

**Second:** Matthew Kinnamont

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

## **VII: VETERANS EXEMPTION**

**a. Property Owner:** Dalrymple, Gerald

**Map & Parcel:** 48B-44

**Tax Year:** 2024

**Contention:** Mr. Dalrymple's veterans' application was turned in to our office on July 8, 2024.

**Determination:** Mr. Dalrymple 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

**b. Property Owner: Dodd, Steven**

**Map & Parcel: 36-10**

**Tax Year: 2024**

**Contention:** Mr. Dodd's veterans' application was emailed to our office on July 8, 2024.

**Determination:** Mr. Dodd 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' exemptions listed above:**

**Motion:** Betty Brady

**Second:** Kevin Payton

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

## **VIII: MISCELLANEOUS**

### **a. Connelly appeal to Superior Court**

**John Bailey entertained a motion to accept Mr. Connelly's offer of \$550,000 to settle the 2022 appeal on map & parcel 7A5-14-A. Motion was made by Kevin Payton, Seconded by Matt Kinnamont, All that were present voted in favor.**

**Nancy Edgeman discussed an open records request regarding GMASS contracts.**

**Nancy Edgeman discussed a recent BOE decision. John Bailey entertained a motion for the BOA to file to Superior Court on map & parcel 47B-63. Motion was made by Kevin Payton, Seconded by Betty Brady, All that were present voted in favor.**

**The BOA discussed school tax exemption reform.**

**Jesse Cavin provided a new appeal write-up form and the BOA discussed.**

**Meeting Adjourned at 11:15am**

**Doug L. Wilson, Chairman**

DLW

**Betty Brady**

BB

**Kevin Payton**

KP

**John Bailey, Vice Chairman**

JB

**Matthew Kinnamont**

Matt by JB

**Chattooga County  
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