

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 7, 2024

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Luis Carillo Zeledon – 9:30am (BOA cancelled)

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 31, 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 – 1441

Withdrawn - 175

Cases Settled – 1266

Hearings Scheduled – 0

Pending cases – 1

Superior Court – 12

Conferences Scheduled – 2

Confirmed to SC – 8

Total 2024 Real & Personal Certified to Board of Equalization – 27

Withdrawn – 2

Cases Settled – 0

Hearings Scheduled – 25

Pending Cases – 0

Superior Court – 0

Conferences Scheduled – 0

Confirmed to SC – 0

IV. Time Line: Nancy Edgeman to discuss updates with the Board.
The office is taking and working appeals.

NEW BUSINESS:

V. APPEALS:

2024 Real & Personal Appeals taken: 107
Total appeals approved by BOA: 53
Pending appeals: 54
Closed: 53

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
03-014	\$234,640	\$52,500	\$182,140		\$234,640
13-44	\$332,421	\$287,721	\$44,700	\$271,521	
25-73	\$96,180	\$65,000	\$31,180	\$87,260	
26-1-D	\$439,900	\$350,000	\$89,900		\$439,900
27-27	\$144,330	\$0	\$144,330		\$144,330
31-25	\$989,990	\$895,290	\$94,700	\$978,890	
37-99	\$758,700	\$575,000	\$183,700	\$753,900	
39B-34	\$221,600	\$140,000	\$81,600	\$186,400	
63-25-A	\$415,720	\$350,000	\$65,720	\$399,620	
63-26-20A	\$404,700	\$200,000	\$204,700		\$404,700
64A-16	\$338,600	\$120,000	\$218,600	\$162,700	
64E 19	\$82,300	\$70,000	\$12,300		\$82,300
77-5	\$83,200	\$70,000	\$13,200		\$83,200
83A-6	\$58,400	\$21,000	\$37,400	\$34,100	

87-9	\$310,900	NOT GIVEN	-		\$310,900
L02-33	\$84,800	\$39,788	\$45,012	\$69,000	
M03-13	\$249,500	\$120,000	\$129,500	\$236,500	
M06-7	\$118,880	\$95,000	\$23,880		\$118,880
S07-8	\$129,560	\$50,000	\$79,560	\$111,530	
S14-19	\$55,170	\$25,000	\$30,170	\$47,570	
S29-59	\$132,800	\$120,000	\$12,800		\$132,800
S32-51	\$324,700	\$125,000	\$199,700	\$280,100	
S33-59	\$7,100	\$5,000	\$2,100	\$10,800	
S38-21	\$2,668,140	\$1,600,000	\$1,068,140	\$2,651,840	
S40-101	\$59,140	\$25,000	\$34,140	\$53,860	
T05-41	\$94,680	\$20,000	\$74,680		\$94,680
T12-61	\$22,389,510	\$13,600,000	\$8,789,510	\$13,600,000	
T21-2	\$584,500	\$450,000	\$134,500	\$568,600	
T23-36	\$105,500	\$80,000	\$25,500	\$69,800	
P1318	\$9,062	\$4,000	\$5,062	\$5,981	
P2151	\$59,294	\$53,000	\$6,294	EXEMPT	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Matt Kinnamont

Vote: All that were present voted in favor

VII: MISCELLANEOUS

a. Rowan appeal waiver and release

Mr. Wilson, Chairman, signed the release.

b. Budget

Mr. Wilson entertained a motion at 9:30am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Matt Kinnamont, All that were present voted in favor. A motion was made to exit executive session at 10:10am by Matt Kinnamont, Seconded by Kevin Payton, All that were present voted in favor.

Mr. Wilson updated the BOA on school tax exemption reform efforts and the BOA discussed.

Meeting Adjourned at 10:29am

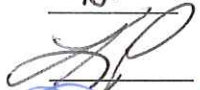
Doug L. Wilson, Chairman

A blue ink signature of Doug L. Wilson, consisting of stylized initials 'DLW'.

Betty Brady

A black ink signature of Betty Brady, consisting of the letters 'BB'.

Kevin Payton

A black ink signature of Kevin Payton, consisting of stylized initials 'KP'.

John Bailey, Vice Chairman

A blue ink signature of John Bailey, consisting of stylized initials 'JB'.

Matthew Kinnamont

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Board of Assessors Meeting
August 7, 2024**