

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
May 27, 2020

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**Attending:**

Doug L. Wilson, Chairman – Present  
Richard L. Richter, Vice Chairman – Present  
Betty Brady – Present  
Randy Pauley – **Absent**  
Jack Brewer - Present  
Nancy Edgeman – Present  
Kenny Ledford - Present

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Meeting called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for May 20, 2020

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**c. 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 2020 MH's Certified to the Board of Equalization – 0**

**Total 2020 Real & Personal Certified to Board of Equalization - 0**

**Cases Settled – 0**

**Hearings Scheduled –0**

**Pending cases –0**

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

**Office is working on Data edits and preparing for Assessment notices.**

**NEW BUSINESS:**

**V. APPEALS:**

**2020 Mobile Home appeals taken: 17**

**Total appeals reviewed by Board: 17**

**Pending appeals: 0**

**Closed: 17**

2020 Real & Personal Appeals taken: 0  
Total appeals reviewed Board: 0  
Pending appeals: 0  
Closed: 0

Weekly updates and daily status kept for the 2020 appeal log by Nancy Edgeman.

**BOA acknowledged**

**VI: COVENANTS**

**a. Covenants expired and not renewed**

PARCEL NO	NAME
0000600000029	ALLEN HELEN
0000800000061T23	WOODARD KENNETH
000080000006600A	WOODARD KENNETH
000080000008500A	CORBIN II RANDALL LESTER
0000900000012	STOUT SAMUEL N
0000900000057	DAY KATHY
0001000000016	EDMONDSON JOHNNY
0001000000023	SHIELDS CHARLES D & REGIN
0001500000037	THE HALL FAMILY IRREVOCABLE
0001600000041	JACKSON NORMA
000170000000900C	GREEN JERRY R
0001700000009T21	GREEN JERRY RICHARD
0002100000003	STONER CLIFFORD
0002100000044	MILLS RUSSELL
0002400000005	ARNOLD ANGIE
000240000000500A	GIDEON EDNA
0002500000006100E	THOMPSON TIM
0002600000015	HAMBY HUGH
0002600000017	HOGG VIOLET
0002600000028	HAMBY MATTHEW
0002600000030	HAMBY EDWIN
0002600000089	HAMBY HUGH
0002700000041	JOHNSON G DONALD
0003100000032	BROOKS EFFIE
0003400000007	GLOVER FAMILY IRREVOCABL
0003600000040	SIMS MERTIE RICHARD
00037000000067015	AGEE PAMELA
00037000000067041	AGEE BRADLEY & PAMELA
0003800000002	MARKS WILLIAM TRIPP
0003900000051	FLOOD KENNETH
0004000000084	CROY PAMELA
0004100000039	REYNOLDS RAYMOND
0004100000043	REYNOLDS RAYMOND
0004100000052	REYNOLDS RAYMOND

000410000012800A	EVANS ARTHELL H
0004200000010	MCDANIEL ALFRED
000420000001000B	POOLE JEROME
000430000003100D	MONTGOMERY BRANDI
000430000003100E	MONTGOMERY BRANDI
0004600000019T05	ANDERSON PATRICIA
0004600000020TR6	NOEL LYNN & SCOTT
00046000000021	HENDERSON JC
000530000001900D	VEITCH TIMOTHY
000690000000700A	SIMS MOUNTAIN PLANTATIOI
0007500000016	MAXEY RICKEY
000790000002800A	TOUCHSTONE ZACHERY
000810000001000B	OWENS FMLY PARTNERSHIP
000810000003200C	DUKE STEVEN ERIC
000810000001000D	JACKAR CATTLE COMPANY LL
000810000003200D	OWENS CHRISTOPHER
000530000001700A	WALKER CLEMMIE

**Recommendation:** Remove covenants from tax year 2020 due to property owner not renewing.

**Reviewer:** Nancy Edgeman

**Motion to approve removing covenants listed above:**

**Motion:** Mr. Brewer

**Second:** Mr. Richter

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

**b. Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
Dracen Investments LLC	51-42 & 51-44	185	183	New
Vick Dina	85-5	22.95	20.95	Continuation
Requesting approval for covenants listed above:				
<b>Reviewer:</b> Nancy Edgeman				

**Motion to approve Covenants:**

**Motion:** Mr. Richter

**Second:** Mrs. Brady

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

**VII: RETURNS**

**a. Owner:** Easler Timothy as Trustee of the GTS-JHC 2016 Trust

**Tax Year:** 2020

**Map/ Parcel:** 40-65

**Owner's Contention:** See attached letter.

**Owners asserted value:** \$25,000

**Determination:**

1. The subject property is 1.00 acre located on 115 Fabric Shack Road and has an improvement value of \$40,731 and a land value of \$4,620 for a total fair market value of \$45,351.
2. A sales review was done on 8/26/19; the field appraiser moved the house to 100% complete and adjusted the physical depreciation from .79 to .78. These changes increased to house value \$3,603.
3. A letter was sent with the return from the legal representation for the owner. This letter states that due to extensions of time by Governor Brian Kemp declaring a Public Health State of Emergency, and the Supreme Court of Georgia issuing an Order Declaring Judicial Emergency that this return is valid even though it was sent after the April 1<sup>st</sup> deadline.
4. According to the State Of Georgia Executive Order signed by the Governor on the 31<sup>st</sup> day of March 2020, only the Conservation Use Value Assessment and the Forest Land Use Protection application deadlines would fall no earlier than the 1<sup>st</sup> of June, 2020.
5. I have place a copy of this order in the file for reference.

**Recommendation:** No actions are recommended.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

#### **VIII: MISC ITEMS**

##### **a. 2020 Sales Ratio Study / Assessment Notices**

##### **2020 Sales Ratio Study based on 2019 sales**

254 transfers were considered in estimating approximate ratios and values for the 2020 digest

a. All 254 transactions remain and of these:

1. 22 Were Bank transactions
  2. 177 Were Fair Market Improved
  3. 55 Were Land Market
- b. The Median Ratio for these transactions is 39.85
- c. The Coefficient of Dispersion (COD) is .0706
- d. The Price Related Differential (PRD) is 1.02

##### **2019 Sales Ratio Study based on 2018 sales (last year's comparison)**

253 transfers were considered in estimating approximate ratios and values for the 2019 digest

a. All 253 transactions remain and of these:

1. 5 Were Bank transactions
  2. 187 Were Fair Market Improved
  3. 61 Were Land Market
- b. The Median Ratio for these transactions is 39.60
- c. The Coefficient of Dispersion (COD) is .1360
- d. The Price Related Differential (PRD) is 1.04

*Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.*

**Recommendation:** Based on 2019 sales, I recommend approval for ratio of 39.85% listed above and approval to send data file to SouthData for Assessment notices for 2020.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**  
**Motion: Mr. Brewer**  
**Second: Mr. Richter**  
**Vote: All that were present voted in favor**

**IX: INVOICES**

**a. Parker Fibernet, LLC- Inv# 1025772 Due date June 4, 2020 Amount \$1,537.50**  
**BOA reviewed, approved, & signed**

**Nancy Edgeman recommended the 10% increase on Commercial properties that was approved via email on March 31, 2020 should not include sales. Motion to approve was made by Mr. Brewer, Seconded by Mrs. Brady, All that were present voted in favor.**

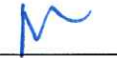
**Nancy Edgeman requested the BOA approval for no vacation to be approved during the week of June 8- 12 and July 13 – 21, 2020 due to office being busy. Motion was made by Mr. Richter, Seconded by Mrs. Brady, All that were present voted in favor.**

**Meeting adjourned at 10:05am**

**Doug L. Wilson, Chairman**



**Richard L. Richter**



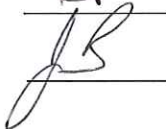
**Betty Brady**



**Randy Pauley**



**Jack Brewer**



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