

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 19, 2020

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

Meeting called to order at 9:00am **with a moment of silence for Jon Payne.**

APPOINTMENTS: John Knox attended the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 5, 2020 & Minutes from Zoom Meeting on August 12, 2020
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 2020 Real & Personal Certified to Board of Equalization - 16
Cases Settled – 4 Withdrawn
Hearings Scheduled –6
Pending cases –7**

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

Office is finishing up final appeals and working on various projects

NEW BUSINESS:

V. APPEALS:

**2020 Real & Personal Appeals taken: 64
Total appeals reviewed by Board: 64
Pending appeals: 0
Closed: 64**

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

BOA acknowledged and discussed pending appeals and appeal period

V: APPEALS

a. Property Owner: Blackcat Properties LLC

Map & Parcel: 22-15

Tax Year: 2020

Value Assertion: \$271,526

Owners Contention: Property value increased 269%. Please provide comparables. Real forest land increased in value 269%. Please provide comparables over the last two years.

Appraisers Notes: This was a split out of a 924 acre tract in 2017 that had been under the Preferential Covenant. The land access factor was at 1.33 for the 924 acres and I found in April of 2020 it should have been corrected to 3.50, this was the reason for the increase. I also feel some tracts that adjoin this tract should be adjusted as well. This property sold in 2017 for \$609,975 for a sales price per acre of \$1,084.

Determination:

1. Property is located on Fullerton Road in the South end of the County off of Price Bridge Road. The property was taxed at 562.59 acres; however the acreage should be 530.54. The land value was \$732,491 for a value per acre of \$1,302. The acreage correction would make the land value at \$687,973 for a per acre value of \$1,297. The \$687,973 would be the total fair market value.
2. Sales comps used are from throughout the County from Foster Manning to Gore Subligna to Haywood Valley Road. See in folder. The average acreage is 200.97 acre. The average sales price of the comps is \$341,350 for a average sales price per acre of \$1,814. The subject's average per acre is \$1,084.

Recommendation: It is recommended to change the acreage to 530.54 and set the land value at \$687,973 which would be the total fair market value for the 2020 tax year. This would be an average per acre of \$1,084.

Reviewer: Kenny Ledford

UPDATE FOR BLACKCAT PROPERTIES LLC

Map & Parcel: 22-15

Tax Year: 2020

Blackcat Properties LLC's appeal was received on June 18, 2020. The value box was selected as the grounds for the appeal and Arbitration instead of Board of Equalization.

The Board of Assessors reviewed the property on June 24, 2020 and approved the recommendation listed above by Kenny Ledford.

OCGA 48-5-311 requires the County Board of Assessors to acknowledge the receipt of your appeal within 10 days of receipt of your appeal. You have 45 days from the date of this acknowledgement letter to submit a certified appraisal of your property for consideration by the County Board of Assessors. Failure to submit the certified appraisal within 45 days will terminate your appeal unless you elect, before the expiration of the 45 days, to divert your appeal from Arbitration to the County Board of Equalization, thereby immediately forwarding your appeal to the County Board of Equalization.

A letter was mailed on June 25, 2020 stating that Blackcat Properties LLC must submit a certified appraisal within 45 days for consideration by the Board of Assessors. The deadline for the appraisal or to divert the appeal to the Board of Equalization was August 9, 2020.

Recommendation: Since no appraisal or any other information has been received, I recommend the appeal be terminated per O.C.G.A. 48-5-311.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Richard Richter

Second: Randy Pauley

Vote: All that were present voted in favor

VI: INVOICES

a. Gap Group Inc. - WinGAP Due date upon receipt Amount \$2,000

BOA reviewed, approved, & signed

VII: MISC ITEMS

a. Digest items - to be signed by Doug Wilson, Chairman

Doug Wilson signed

b. Employee Reviews

BOA discussed

BOA discussed the appeal period.

BOA instructed Nancy Edgeman to call Jefferson's to reserve the room for the Digest lunch for September 23, 2020.

Randy Pauley recommended and the BOA approved doing preventative maintenance on the vehicles.

Motion was made by Randy Pauley for Field Reps to begin field work at 8:30am and do a vehicle inspection each day (Randy Pauley will provide inspection forms). The Field Reps will return at 4:30pm to review any work for that day, Seconded by Jack Brewer, All that were present voted in favor.

BOA discussed when a vehicle has problems the Field rep must take the vehicle to the garage to have it checked out immediately.

Meeting adjourned at 10:15am

Doug L. Wilson, Chairman



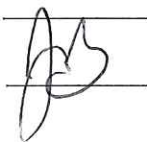
Richard L. Richter



Betty Brady



Randy Pauley



Jack Brewer

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