

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 14, 2020

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

Meeting called to order at 9:00am

APPOINTMENTS: John Bailey observed the meeting

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 30, 2020 & Zoom Meeting for October 7, 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 - 20
Cases Settled – 6 Withdrawn
Hearings Scheduled –0
Pending cases –2**

1 cases pending Superior Court

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

Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

**2020 Real & Personal Appeals taken: 67
Total appeals reviewed by Board: 67
Pending appeals: 0
Closed: 67**

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

VI: MISC ITEMS

a. 2020 Public Utilities

The 2020 Public Utility valuation and notices have arrived from the Department of Revenue. I am in the process of preparing the notices to be mailed to each of the Utility companies. Part of the preparation involves the "equalized ratio" for tax year 2020.

The Department of Audits Sales Ratio for the 2020 tax year is **36.70%**. This is based on 2019 sales.

Last year (tax year 2019) the board adopted an equalized ratio of **39.60%** based on in house Sales Ratio Study with 2018 sales prices.

Before the 2020 notice of assessments for public utilities can be completed I will need to know the following:

1. Does the board want to adopt the Department of Audits ratio of 36.70%? If this ratio is adopted the Utility Companies can only appeal to the Department of Revenue.
2. Does the Board want to use the "in house" sales ratio study based on all qualified 2019 sales with a ratio of 39.85%? If this ratio is adopted the Utility Companies will appeal to the Board of Assessors.

The 2020 in-house Sales Ratio study based on 2019 sales was presented and approved by the Board of Assessors on May 27, 2020. The ratio approved was 39.85%. Below is a comparison of the Utilities using 36.70% and 39.85% (sales ratio over 38% are assessed at 40%):

2020 PUBLIC UTILITY COMPARISON							
COMPANY	VALUE	RATIO 36.46	TOTAL	VALUE	RATIO 39.60	TOTAL	DIFFERENCE
ALABAMA POWER	19,808	0.367	7,270	19,808	0.4	7,923	654
AT & T COMMUNICATIONS	103,155	0.367	37,858	103,155	0.4	41,262	3,404
ATLANTA GAS LIGHT	352,369	0.367	129,319	352,369	0.4	140,948	11,628
BELLSOUTH TELECOM INC	12,871	0.367	4,724	12,871	0.4	5,148	425
CENTURYLINK COMMUNICATION LLC	386,912	0.367	141,997	386,912	0.4	154,765	12,768
COLONIAL PIPELINE	2,098,897	0.367	770,295	2,098,897	0.4	839,559	69,264
CHATT & CHICKAM RR COMPANY	956,518	0.367	351,042	956,518	0.4	382,607	31,565
EARTHLINK BUSINESS LLC	1	0.367	0	1	0.4	-	(0)
GEORGIA POWER	48,091,914	0.367	17,649,732	48,091,914	0.4	19,236,766	1,587,033
GEORGIA POWER NON OPERATING	3,000	0.367	1,101	3,000	0.4	1,200	99
GEORGIA WINDSTREAM	68,647	0.367	25,193	68,647	0.4	27,459	2,265
MCI COMMUNICATIONS	11,794	0.367	4,328	11,794	0.4	4,718	389
MCI METRO TRANS SERV LLC	1,164	0.367	427	1,164	0.4	466	38
NORTH GA EMC	8,214,747	0.367	3,014,812	8,214,747	0.4	3,285,899	271,087
NORTH GA EMC NON OPERATING	111,888	0.367	41,063	111,888	0.4	44,755	3,692
NORFOLK SOUTHERN CORP	60,860	0.367	22,336	60,860	0.4	24,344	2,008
PLANTATION PIPELINE	623,691	0.367	228,895	623,691	0.4	249,476	20,582
SOUTHERN NATURAL GAS CO	37,794	0.367	13,870	37,794	0.4	15,118	1,247
THORUOGHBRED TECHNOLOGY	138,045	0.367	50,663	138,045	0.4	55,218	4,555
WINDSTREAM GEORGIA COMM LLC	4,264,750	0.367	1,565,163	4,264,750	0.4	1,705,900	140,737
TOTAL	65,558,825	TOTAL	24,060,089	65,558,825		26,223,530	2,163,441
BASED ON 36.70 RATIO	\$ 24,060,089	0.027958	\$ 672,672				
BASED ON 40.00 RATIO	\$ 26,223,530	0.027958	\$ 733,157				
DIFFERENCE	\$ 2,163,441		\$ 60,485				

Recommendation: It is my recommendation to use the in house sales ratio study of **39.85%** for 2020 Public Utilities.

Reviewer: Nancy Edgeman

Motion to accept recommendation:
Motion: Randy Pauley
Second: Jack Brewer
Vote: All that were present voted in favor

b. Items for discussion

1. CAVEAT

BOA discussed and did not make a decision

2. Parker appeal to continue to Board of Equalization (letter received)

BOA reviewed letter

BOA discussed procedures within the Assessor's office with Mr. Bailey.

Mr. Wilson inquired about resumes that we have received.

Meeting adjourned at 9:55am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer

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Board of Assessors
Meeting October 14, 2020
