

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
May 21, 2021 Zoom Meeting

Attending:

Doug L. Wilson, Chairman - Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
John Bailey - Present
Nancy Edgeman – Present
Kenny Ledford – Present

Meeting was called to order at 12:28pm

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 12, 2021

Motion was made by Richard Richter to approve minutes Seconded by Betty Brady, All that were present voted in favor

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged receiving

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Cases Settled – 6 Withdrawn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 –0

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

Office has been working on data edits for Assessment notices.

NEW BUSINESS:

V. APPEALS:

2021 Mobile Home appeals taken: 27

Total appeals reviewed Board: 27

Pending appeals: 0

Closed: 27

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 2021 appeal log by Crystal Brady.
BOA acknowledged

VI: MISC ITEMS

a. 2021 Sales Ratio Study based on 2020 sales

336 transfers were considered in estimating approximate ratios and values for the 2021 digest

a. All 336 transactions remain and of these:

1. 12 Were Bank transactions
2. 233 Were Fair Market Improved
3. 91 Were Land Market

b. The Median Ratio for these transactions is **39.80**

c. The Coefficient of Dispersion (COD) is **.0661**

d. The Price Related Differential (PRD) is **1.01**

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**

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 2020 sales, I recommend approval for ratio of **39.80%** listed above and approval to send data file to SouthData for Assessment notices for 2021.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second Jack Brewer

Vote: All that were present voted in favor

BOA discussed age 70 and over exemptions and income requirements. Nancy Edgeman suggested creating a policy once details are finalized. Doug Wilson requested it be put on the Agenda to discuss during the next BOA meeting.

Meeting adjourned at 12:48pm

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Jack Brewer



John Bailey



**Chattooga County
Board of Assessors
Meeting May 21, 2021**