

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 25, 2021

Attending:

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

Meeting was called to order at 9:00am

**APPOINTMENTS:
OLD BUSINESS:**

I. BOA Minutes:

Meeting Minutes for August 11, 2021 and no meeting for August 18, 2021.
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets / Pay Stubs

BOA acknowledged receiving and signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged and discussed

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2021 Real & Personal Certified to Board of Equalization – 64
Withdrawn - 4
Cases Settled – 25
Hearings Scheduled – 31
Pending cases –39

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

The Office is finishing up appeals scheduled with Board of Equalization and working on 2022 items.

NEW BUSINESS:

V. APPEALS:

2021 Mobile Home appeals taken: 27
Total appeals reviewed Board: 27
Pending appeals: 0
Closed: 27

2021 Real & Personal Appeals taken: 90
Total appeals reviewed by Board: 85
Pending appeals: 0
Closed: 90

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady.
BOA acknowledged

VII: MISC ITEMS

a. 2021 Sales Ratio Study based on 2020 sales after Digest

336 transfers were considered in estimating approximate ratios and values after the 2021 digest was submitted to the Tax Commissioners.

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 1.0138

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: Per State Auditor and based on 2020 sales, I am requesting the Board of Assessors acknowledge the in house sales ratio of 39.80% listed above.

Reviewer: Nancy Edgeman

Motion to acknowledge 2021 sales ratio:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Digest forms - for Chairman to sign

Doug Wilson signed

c. Exemptions

BOA discussed

VIII: INVOICES

a. Parker Fibernet LLC – Inv # 1029810 Due date September 4, 2021 Amount \$512.50

b. Lexis Nexis – Inv # 26464802 due upon receipt Amount \$45.99

BOA approved to pay

BOA discussed personal property and asks that Wanda Brown attend the next BOA meeting to discuss.

Our digest lunch will be at Thatcher's on Friday September 3, 2021 from 11:30am -1:00pm.

Meeting adjourned at 9:50am

Doug L. Wilson, Chairman 

Richard L. Richter 

Betty Brady 

Jack Brewer 

John Bailey 

Chattooga County
Board of Assessors
Meeting August 25, 2021