

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
September 22, 2021

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 8, 2021 and no meeting for September 15, 2021.

BOA reviewed, approved, & signed

II. BOA/Employee:

a. 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 – 65

Withdrawn - 5

Cases Settled – 54

Hearings Scheduled – 6

Pending cases –11

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 assessments.

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

VI: MISC ITEMS

a. 2021 Public Utilities

2021 Public Utilities

The 2021 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 2021.

The Department of Audits Sales Ratio for the 2021 tax year is **36.83%**. This is based on 2020 sales.

Last year (tax year 2020) the board adopted an equalized ratio of **39.85%** based on in house Sales Ratio Study with 2019 sales prices.

Before the 2021 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 **36.83%**? 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 2020 sales with a ratio of **39.80%**? If this ratio is adopted the Utility Companies will appeal to the Board of Assessors.

The 2021 in-house Sales Ratio study based on 2020 sales was presented and acknowledged by the Board of Assessors on August 25, 2021. The ratio was 39.80%. Below is a comparison of the Utilities using 36.83% and 39.80% (sales ratio over 38% are assessed at 40%):

2021 PUBLIC UTILITY COMPARISON							
COMPANY	VALUE	RATIO 36.83	TOTAL	VALUE	RATIO 39.60	TOTAL	DIFFERENCE
ALABAMA POWER	19,808	0.3683	7,295	19,808	0.4	7,923	628
AT & T COMMUNICATIONS	93,340	0.3683	34,377	93,340	0.4	37,336	2,959
ATLANTA GAS LIGHT	364,741	0.3683	134,334	364,741	0.4	145,896	11,562
BELLSOUTH TELECOM INC	31,724	0.3683	11,684	31,724	0.4	12,690	1,006
CENTURYLINK COMMUNICATION LLC	303,085	0.3683	111,626	303,085	0.4	121,234	9,608
COLONIAL PIPELINE	2,027,180	0.3683	746,610	2,027,180	0.4	810,872	64,262
CHATT & CHICKAM RR COMPANY	898,997	0.3683	331,101	898,997	0.4	359,599	28,498
GEORGIA POWER	51,208,238	0.3683	18,859,994	51,208,238	0.4	20,483,295	1,623,301
GEORGIA POWER NON OPERATING	3,000	0.3683	1,105	3,000	0.4	1,200	95
GEORGIA WINDSTREAM	56,563	0.3683	20,832	56,563	0.4	22,625	1,793
MCI COMMUNICATIONS	11,149	0.3683	4,106	11,149	0.4	4,460	353
MCI METRO TRANS SERV LLC	1,060	0.3683	390	1,060	0.4	424	34
NORTH GA EMC	8,872,068	0.3683	3,267,583	8,872,068	0.4	3,548,827	281,245
NORTH GA EMC NON OPERATING	111,888	0.3683	41,208	111,888	0.4	44,755	3,547
NORFOLK SOUTHERN CORP	60,860	0.3683	22,415	60,860	0.4	24,344	1,929
PRODUCTS (se) PIPELINE CORP	625,155	0.3683	230,245	625,155	0.4	250,062	19,817
SOUTHERN NATURAL GAS CO	35,660	0.3683	13,134	35,660	0.4	14,264	1,130
THORUOGHBRED TECHNOLOGY	138,045	0.3683	50,842	138,045	0.4	55,218	4,376
WINDSTREAM GEORGIA COMM LLC	3,838,272	0.3683	1,413,636	3,838,272	0.4	1,535,309	121,673
TOTAL	68,700,833	TOTAL	25,302,517	68,700,833		27,480,333	2,177,816
BASED ON 36.83 RATIO	\$ 25,302,517	0.026618	\$ 673,502				
BASED ON 40.00 RATIO	\$ 27,480,333	0.026618	\$ 731,472				
DIFFERENCE	\$ 2,177,816		\$ 57,969				

Recommendation: It is my recommendation to use the in house sales ratio study of **39.80%** for 2021 Public Utilities.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

b. S20-37A - Property owner questions

BOA discussed

VII: EXEMPTIONS

a. Property Owner: Baker, Earl William

Map & Parcel: 21-59-A

Tax Year: 2021

Contention: Mr. Baker visited the office on September 8, 2021 to file for the Veterans Exemption.

Determination: Mr. Baker presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (See letter in file).

Recommendation: Based on the information presented, I recommend Approval for the Veterans Exemption for tax year 2021 per O.C.G.A 48-5-48(a)(2).

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Richard Richter

Second: Betty Brady

Vote: All that were present voted in favor

VIII: INVOICES

a. Parker Fibernet LLC – Inv #1030093 Due date October 5, 2021 Amount \$512.50

b. LexisNexis – Inv #26464799 Due date upon receipt Amount \$18.86

BOA approved to pay

BOA discussed Board of Equalization hearings and local exemptions.

Mr. Wilson will not be attending the meeting on October 6, 2021.

Meeting adjourned at 10:10am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Jack Brewer

John Bailey











Chattooga County
Board of Assessors
Meeting September 22, 2021