

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
November 30, 2022

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
Pat Bell – Present
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 9, 2022, No Meeting for November 16, 2022 and November 23, 2022

BOA reviewed, approved, & signed

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 2022 Real & Personal Certified to Board of Equalization – 124

Withdrawn - 26

Cases Settled – 93

Hearings Scheduled – 5

Pending cases – 0

Superior Court - 7

We have one 2021 appeal pending Superior Court.

Nancy Edgeman relayed information from the county attorney about the First National Bank, Regalado, and Shaw appeals and the BOA discussed.

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

Our priority is working on 2022 appeals.

NEW BUSINESS:

V. APPEALS:

2022 Real & Personal Appeals taken: 190

Total appeals reviewed by Board: 190

Pending appeals: 0

Closed: 190

Weekly updates and daily status kept for the 2022 appeal log by Crystal Brady.

BOA acknowledged

VI: PUBLIC UTILITY APPEALS

a. Owner: Chattooga & Chickamauga Railway (Public Utility)

Tax Year: 2022

Owner's Contention: The appeal was filed by Ryan LLC. Chattooga & Chickamauga Railway asserts that the proposed assessment of its operating property, as certified by the state board, is excessive because the valuation methodology employed by the Revenue Department does not adequately recognize the economic obsolescence impacting Chattooga & Chickamauga Railway's operating property. Moreover, the proposed assessment is not uniformly equalized with other commercial and industrial property in the state and discriminates against Chattooga & Chickamauga Railway.

Appraisers Notes: The final proposed value from the Department of Revenue is \$2,908,599. ($\$2,908,599 \times 29.26\%$ (DOR ratio) is $\$851,056 \times .024495 = \$20,847$. $\$2,908,599 \times 40.00\%$ (BOA in-house ratio) = $\$1,163,440 \times .024595 = \$28,498$, a difference of $\$7,651$).

Determination: The 2022 sales study showed that all properties were undervalued. The Board of Assessors approved an overall increase due to our sales ratio not meeting the Department of Revenue standards on June 1, 2022. The equalized ratio was based on 2021 sales (see ratio study in file).

Recommendation: I recommend leaving the ratio at 40.00% to maintain uniformity based on the in-house sales ratio study for Residential, Agriculture, Commercial, and Industrial of 38.03%. Public utility ratios over 38% pay on 40%.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

b. Owner: Georgia Transmission Corp (Public Utility)

Tax Year: 2022

Owner's Contention: Georgia Transmission Corp is appealing the equalized ratio set by the Board of Assessors on June 1, 2022. Their appeal is based on equity due to the changing of the equalization ratio proposed by the Georgia Department of Revenue.

Appraisers Notes: Georgia Transmission Corp is a new public utility that was added to the digest for 2022. The final proposed value from the Department of Revenue is \$14,446. $\$14,446 \times$

29.26% (DOR ratio) is $\$4,227 \times .024495 = \103.54 . $\$14,446 \times 40.00\%$ (BOA in-house ratio) = $\$5,778 \times .024495 = \141.53 , a difference of $\$37.99$.

Determination: The 2022 sales study showed that all properties were undervalued. The Board of Assessors approved an overall increase due to our sales ratio not meeting the Department of Revenue standards on June 1, 2022. The equalized ratio was based on 2021 sales (see ratio study in file).

Recommendation: I recommend leaving the ratio at 40.00% based on the in-house sales ratio study for Residential, Agriculture, Commercial, and Industrial of 38.03%. Public utility ratios over 38% pay on 40%.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
HUTCHINS, ETHAN	26-75	445.84	439.84	NEW
PURYEAR, BILLY	68-38	20.98	20.98	CONTINUATION
PURYEAR, BILLY	68-128-A	8.27	8.27	CONTINUATION
ROSSER, STAN & GILREATH, VALERIE	55-73-TR3	7.95	7.95	RENEWAL
SHEFFIELD, STANLEY	40-87-TR-6	26.28	26.28	RENEWAL
SIZEMORE, BOBBY	50-62	15	15	RENEWAL
STOWE, JOANN	37-6	30	28	RENEWAL
STRUDER, STEVEN & MARIA	48-1-E	25.5	23.5	CONTINUATION
THOMPSON, SUSAN	35-73	94.74	92.74	CONTINUATION
WESTALL, CHRISTIE	25-24-B	47.89	47.89	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve recommendation:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: MISCELLANEOUS ITEMS

a. Eddie Hurley Appeals to Superior Court

Mr. Hurley has requested to continue his two appeals (S15-5 & S27-82-A) to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Mr. Hurley.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

BOA set Mr. Hurley's settlement conference for Wednesday, December 21, 2022 at 10am.

b. Southeast Federal Credit Union Appeal to Superior Court

Southeast Federal Credit Union has requested to continue their appeal on 57-21-B to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Southeast Federal Credit Union.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

BOA set Southeast Federal Credit Union's settlement conference for Wednesday, December 21, 2022 at 9:15am.

c. Salmon Timberland Appeals to Superior Court

Salmon Timberland has requested to continue two of their appeals (33-2-C & 44-26) to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Salmon Timberland.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

BOA set Salmon Timberland's settlement conference for Wednesday, December 21, 2022 at 9:30am.

d. Hubble Timber LLC Appeal to Superior Court

Hubble Timber LLC has requested to continue their appeal on 41-71 to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a settlement conference with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Hubble Timber LLC.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

BOA set Hubble Timber LLC's settlement conference for Wednesday, December 21, 2022 at 9:45am.





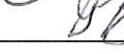
IX: INVOICES

1. Parker Fibernet LLC – Inv# 1034492 / Amount \$512.50 / Due 12-5-2022

BOA approved to pay.

Mr. Wilson entertained a motion at 9:05am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Jack Brewer, All that were present voted in favor. A motion was made to exit executive session at 9:43am by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.

Meeting Adjourned at 10:10am.

Doug L. Wilson, Chairman	
Betty Brady	
Jack Brewer	
John Bailey, Vice Chairman	
Pat Bell	

Chattooga County
Board of Assessors Meeting
November 30, 2022