

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
December 14, 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 9:04am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 30, 2022 & No Meeting for December 7, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets/Pay Stubs

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 2022 Real & Personal Certified to Board of Equalization – 126

Withdrawn - 27

Cases Settled – 98

Hearings Scheduled – 0

Pending cases – 2

Superior Court - 8

We have one 2021 appeal pending Superior Court.

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

The office is working towards the 2023 digest.

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: Products (SE) Pipeline LLC

Tax Year: 2022

Owner's Contention: Products (SE) Pipeline is appealing the equalized ratio set by the Board of Assessors on June 1, 2022, at 38.03%. Products (SE) Pipeline LLC contends that its assessment in Chattooga County violates Georgia and Federal statutes, the uniformity provisions of the Georgia Constitution, and the due process and equal protection clauses of the Georgia and United States Constitution. PPC would agree, however, to a revised assessment based on the final equalization ratio of 29.26% certified by the Department of Revenue. Products (SE) Pipeline Corporation

Appraisers Notes: The final proposed assessment from the Department of Revenue is \$201,189 (40%). $\$201,189 \times .024495 = \$4,928$. BOA assessment $\$275,036 \times .024495 = \$6,737$, a difference of **\$1,809**.

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 38.03% based on the in-house sales ratio study for Residential, Agriculture, Commercial, and Industrial. Public utility ratios over 38% pay on 40%.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VII: VETERANS EXEMPTION

a. Property Owner: Buttram, Larry

Map & Parcel: 44-18A-TR-23

Tax Year: 2023

Contention: Mr. Buttram visited the office on December 5, 2022 to file for the Veterans Exemption.

Determination: Mr. Buttram presented a letter from the Department of Veterans Affairs stating he is entitled to disability compensation at the 100 percent rate due to a service-connected disability. (See letter in file).

Recommendation: Based on the information presented, I recommend approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2) beginning tax year 2023.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VIII: COVENANTS

BOA AGENDA ITEM				
2023 COVENANTS				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROWN, DONNIE SUE	37-112	34	32	NEW
BUTLER, RAYMOND & TERESA	18-6	98.3	96.3	NEW
HAWKINS, BRYAN & CONNIE	6-35-A	10	10	NEW
HAWKINS, BRYAN & CONNIE	6-34-C	10	10	NEW
HAWKINS, BRYAN & CONNIE	6-34-D	19	17	CONTINUATION
HAWKINS, BRYAN & CONNIE	6-34-E	20.04	20.04	NEW
HOUSTON, DAVID & SUE	66-53	32	32	NEW
MAJORS, GLORIA	8-12-A	20	18	NEW
WARD, RICHARD	6-26-A	93.42	93.42	NEW
WELLBORN, DEBRA & JOEY	81-21-B	22.71	22.71	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

IX: MISCELLANEOUS ITEMS

a. Budget

Mr. Wilson entertained a motion at 9:23am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey, Seconded by Pat Bell, All that were present voted in favor. A motion was made to exit executive session at 9:50am by Jack Brewer, Seconded by John Bailey, All that were present voted in favor.

b. Sales Ratio

Nancy Edgeman discussed and the BOA acknowledged.

c. Hurley appeal

Nancy Edgeman discussed and the BOA acknowledged.

X: INVOICES

**a. Schneider (qPublic) – Inv# I000891/ Due date 3/1/2023 / Amount \$1,687 (quarterly)
BOA approved to pay.**

Mr. Brewer and Mr. Wilson discussed their recent DOR class.

Nancy Edgeman gave an update on the Wright appeal.

Meeting Adjourned at 10:20am.

Doug L. Wilson, Chairman



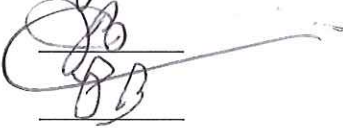
Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



**Chattooga County
Board of Assessors Meeting
December 14, 2022**