

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
June 1, 2022

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for May 11, 2022, No Meeting for May 18, 2022 & No Meeting for May 25, 2022

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets/Pay Stubs**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summaries**

**BOA acknowledged**

**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Withdrawn - 5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 – 65

Hearings Scheduled – 0

Pending cases –0

**We have one property pending Superior Court.**

Appraisal has been ordered. Should receive mid-June.

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

**The Office is working on 2022 assessments.**

**NEW BUSINESS:**

**V. APPEALS:**

**2022 Mobile Home appeals taken: 34**  
**Total appeals reviewed Board: 34**  
**Pending appeals: 0**  
**Closed: 34**  
**Total certified to Board of Equalization: 6**  
**Closed: 6**

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

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

**BOA acknowledged**

**VI: PERSONAL PROPERTY**

**a. Subject: Personal Property Audits and Reviews**

**Tax Year: 2022**

**Determination:**

1. Audits and reviews detailed through April 28, 2022 as follows:
  - a. A breakdown of findings showing on-site visits or detailed audits is available for the Board's review.
  - b. The report is detailed by new accounts added for tax year 2022 by visiting properties, researching business licenses and advertising and office staff providing information. (New accounts added by owners' returns is a separate report)
  - c. The audit report includes accounts reviewed by physical file, balance sheets, ledgers, correspondence with owner's and CPA's and/or on-line research and on-site reviews.
  - d. The report does not include all accts reviewed – these not included were quick desk reviews of address or ownership changes, mapping updates or boat (ABOS) corrections or minor updates not prompting a value change.
2. There are business Personal Property accounts with penalties being applied for tax year 2022 due to not receiving return forms within the State of Georgia guidelines and the Board of Assessor's policy.
  - a. There will be additional accounts receiving the 10% penalty; these are in currently incomplete for marine accounts.
3. Breakdown as of May 17, 2022:
  - a. Currently there are 1,415 personal property accounts according to the Wingap excel conversion report.
  - b. Value edits - 630 beginning January 1
    - Additional value edits - 76 beginning digest year 2022
  - c. Return forms received and data entered beginning January 1 – 496 complete
  - d. New accounts added beginning January 1 – 42
    - Additional new accounts added – 122 beginning digest year 2022
  - e. Audits still in process – 39 with a projected completion goal prior to appeal season
4. In addition to the work-in-progress:
  - a. There are 45 accounts indicating a zero value which must be checked and values applied if required and 16 records set to be deleted which require research.

- b. There are still four accounts with major value differences pending owner/agent's responses.

**Recommendation:** Requesting the Board of Assessor's review and acknowledge.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** All that were present voted in favor

**b. Map & Parcel: 56-50-B Personal Property Acct #1984**

**Owner Name:** Dixie Specialty Fibers Inc

**Tax Year:** 2022

**Return of Personal Property Value:** \$729,803

**Amended Reported Value:** \$86,032

**Current fair market value:** \$86,532

**Determination:**

1. This business is located at 15276 Highway 27 North in Trion reporting an amended value for equipment only.
2. Originally, the return form was submitted with a Freeport application indicating raw materials as inventory and no other inventory was reported.
3. The owner's agent was contacted due to requesting Freeport with no taxable inventory reported.
4. The application was presented to the Board for approval on the pretense that if they did not amend their return on time, taxable inventory would be added to this account.
5. On May 23, 2022 the owner's agent's contacted our office to request an amended value due to their completion of an audit on this business indicating that there was no inventory as of January 1, 2022 and nothing for Freeport to apply to.
6. According to the acting agent for Dixie Fiber, this business closed down prior to January 1 and all inventory had been moved out.
  - a. She also indicated that they still had equipment there and just a couple administrative employees in and out from time to time.
  - b. Based on this information, the fixtures and equipment value remains on record and an estimated inventory of \$500 for office supplies which is uniform with other comparable businesses with estimated inventory values.
  - c. Businesses doing some administrative or office function would sensibly have some inventory.
7. The machinery and equipment value is as they reported at \$86,032, the estimated inventory value is \$500 and the Freeport value is \$0 for a total fair market value is \$86,532.

**Recommendation:** Requesting the Board of Assessor's approve the total fair market value of \$86,532.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** All that were present voted in favor

**VII: MISC ITEMS**

**a. 2022 SALES RATIO STUDY (2021 SALES) FOR ASSESSMENT NOTICES**

**All (Residential, Agriculture, Commercial, and Industrial) based on 222 sales**

**Sales ratio .3803      COD .0716      PRD 1.01**

**Residential based on 200 sales**

**Sales ratio .3761      COD .0706      PRD 1.01**

**Agriculture based on 11 sales**

**Sales Ratio .4000      COD .0820      PRD 1.03**

**Commercial based on 11 sales**

**Sales Ratio .3991      COD .0445      PRD 1.02**

**Industrial**

**No Sales**

*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 2021 sales, I am requesting approval of sales ratio above to be used for assessment notices and to send the file to OSG Connect formerly SouthData.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Pat Bell**

**Vote: All that were present voted in favor**

**b. Subject: OCG Connect (SouthData)**

**Tax Year: 2022**

Below is a breakdown of the estimated cost for Assessment Notices:

Price breakdown

Notice \$0.135

Insert \$0.07

Postage \$0.58

Total \$0.786

Real – 9,000 @ \$0.785 = \$7,065

Personal – 1,150 @ \$0.785 = \$902.75

**Total - \$7,967.00**

**PUBLIC NOTICE:**

You are hereby notified (and should communicate this notification to any other occupants of your property) that pursuant to O.C.G.A 48-5-264.1(a), representatives of the Chattooga County Assessor's Office, with proper I.D., may visit your property during normal business hours, posted or not, with reasonable notice; for the purposes of collecting accurate data or any verifications thereof due to any permits issued, taxpayer property returns, revaluations (partial or whole), parcel sales,

covenants, land splits, 3 year review and appeal reviews. This includes all residential properties and manufactured housing, commercial and industrial properties. Reviews of real property are external only. Interior reviews are at the property owners' request.

The Chattooga County Assessor's Office is separate from all other county offices. We have no control over any other county offices' duties.

Please contact our office if you have any questions at 706-857-0737.

**Recommendation:** Requesting approval for assessment notices listed above and to include the public notice

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

**Vote:** All that were present voted in favor

c. Vehicles

**BOA discussed options for purchasing three vehicles.**

d. Economic obsolescence

**Nancy Edgeman discussed and BOA gave approval to review and remove if warranted.**

e. Newspaper articles

**Nancy Edgeman discussed and BOA approved the articles to run in the newspaper concerning assessment notices and property values.**

#### IX: INVOICES

1. Parker Fibernet LLC – Inv #1032508/ Due date 06-04-2022 / Amount \$512.50

**BOA approved to pay.**

**Mr. Bailey asked for an update on the office remodel. Mr. Wilson stated that he had discussed this matter with Commissioner Elsberry and it would be later in the year before work could begin.**

**Meeting Adjourned at 10:10am.**

Doug L. Wilson, Chairman

    *DW*    

Betty Brady

    *BB*    

Jack Brewer

    *JB*    

John Bailey, Vice Chairman

    *JB*    

Pat Bell

    *PB*    

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