

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
June 15, 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 June 1, 2022 & No Meeting for June 8, 2022

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summary**

**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Withdrawn - 5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. We should receive it 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: MISC ITEMS**

**a. 2022 Preliminary Digest Numbers - County**

2022 PRELIMINARY NUMBERS WITH 2021 COMPARISON						COUNTYWIDE
2021			2022			
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	31,781	232,970,358	RESIDENTIAL	32,513	287,975,007	55,004,649
AGRICULTURAL	5,259	68,834,272	AGRICULTURAL	5,144	88,358,945	19,524,673
PREFERENTIAL	1	37,220		0	0	-37,220
CONSERVATION	1,884	64,447,092	CONSERVATION	2,372	89,826,057	25,378,965
FOREST LAND	29	7,650,945	FOREST LAND	30	10,976,515	3,325,570
COMMERCIAL	3,398	61,510,954	COMMERCIAL	3,441	65,465,329	3,954,375
INDUSTRIAL	289	70,713,193	INDUSTRIAL	289	70,802,283	89,090
UTILITY	49	26,226,643	UTILITY	52	27,530,963	1,304,320
QTP	1	34,092	QTP	2	367,729	333,637
TOTALS	42,691	532,424,769	TOTALS	43,843	641,302,828	108,878,059
EXEMPTIONS	7,585	112,433,497	EXEMPTIONS	7,600	138,101,048	25,667,551
TIMBER	34	1,579,002	TIMBER	14	755,981	-823,021
MOTOR VEHICLES	9,951	9,653,980	MOTOR VEHICLES	9,382	9,220,830	-433,150
MOBILE HOMES	1,853	7,551,537	MOBILE HOMES	1,846	9,789,432	2,237,895
HEAVY EQUIP	14	87,794	HEAVY EQUIP	7	50,222	-37,572
<b>NET DIGEST</b>		<b>438,863,585</b>	<b>NET DIGEST</b>		<b>523,018,245</b>	<b>84,154,660</b>
TOTAL REAL		453,060,070	TOTAL REAL		559,566,505	106,506,435
TOTAL PERSONAL		98,237,012	TOTAL PERSONAL		81,736,323	-16,500,689

**Note:** The preliminary digest numbers listed above are based on consolidations from WinGAP before the assessment notice file was sent to SouthDATA. The numbers are only preliminary numbers and are subject to change due to appeals.

**Recommendation:** Net Digest for Countywide shows an increase of \$84,154,660. Requesting approval for preliminary digest numbers and to be emailed to the County Commissioner.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**b. 2022 Preliminary Digest Numbers – School**

2022 PRELIMINARY NUMBERS & COMPARISON WITH 2021						
2021			2022			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	29,631	217,849,801	RESIDENTIAL	30,361	267,741,163	49,891,362
AGRICULTURAL	5,246	68,512,771	AGRICULTURAL	5,126	87,932,227	19,419,456
PREFERENTIAL	1	37,220	PREFERENTIAL	0	0	-37,220
CONSERVATION	1,873	63,984,343	CONSERVATION	2,362	89,125,936	25,141,593
FOREST LAND	29	7,650,945	FOREST LAND	30	10,976,515	3,325,570
COMMERCIAL	3,192	56,222,711	COMMERCIAL	3,236	60,499,909	4,277,198
INDUSTRIAL	221	35,590,921	INDUSTRIAL	221	37,225,814	1,634,893
UTILITY	42	24,717,510	UTILITY	45	25,942,581	1,225,071
QTP	1	34,092	QTP	2	367,729	333,637
TOTALS	40,236	474,600,314	TOTALS	41,383	579,811,874	105,211,560
EXEMPTIONS	6,537	98,361,115	EXEMPTIONS	6,544	126,459,262	28,098,147
TIMBER	34	1,579,002	TIMBER	14	755,981	-823,021
MOTOR VEHICLES	9,536	9,288,660	MOTOR VEHICLES	9,007	8,878,010	-410,650
MOBILE HOMES	1,853	7,551,537	MOBILE HOMES	1,846	9,789,432	2,237,895
HEAVY EQUIP	14	87,794	HEAVY EQUIP	7	50,222	-37,572
<b>NET DIGEST</b>		<b>394,746,192</b>	<b>NET DIGEST</b>		<b>472,826,257</b>	<b>78,080,065</b>
TOTAL REAL		426,885,480	TOTAL REAL		527,325,648	100,440,168
TOTAL PERSONAL		66,221,827	TOTAL PERSONAL		52,486,226	-13,735,601

**Note:** The preliminary digest numbers listed above are based on consolidations from WinGAP before the assessment notice file was sent to SouthDATA. The numbers are only preliminary numbers and are subject to change due to appeals.

**Recommendation:** Net Digest for school shows an increase of \$78,080,065. Requesting approval for preliminary digest numbers and to be emailed to the School Board.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**c. Items for discussion**

**1. Vehicles**

**Nancy Edgeman and BOA discussed options for purchasing three vehicles.**

**2. Personnel issues**

**Nancy Edgeman discussed and BOA acknowledged. Jack Brewer made a motion to set a per diem amount for meals when employees are away for training. John Bailey seconded the motion and all who were present voted in favor.**






**VII: INVOICES**

**a. Schneider (qpublic) – Inv# 10847 / Due date 9/30/2022 / Amount \$1,908.50 (quarterly)**

**BOA approved to pay.**

**Mr. Wilson asked for an update on reaching our three year rotation and Nancy Edgeman stated that we will be starting our three year rotation on or before January 1, 2023.**

**Meeting Adjourned at 10:15am.**

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

Chattooga County  
Board of Assessors Meeting  
June 15, 2022