

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
July 20, 2022

Attending:

Doug L. Wilson, Chairman - **Absent**
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 July 13, 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 2022 Real & Personal Certified to Board of Equalization – 4

Withdrawn - 0

Cases Settled – 1

Hearings Scheduled – 0

Pending cases – 3

We have one property pending Superior Court.

Appraisal has been ordered.

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

Our priority is working on 2022 appeals.

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

2022 Real & Personal Appeals taken: 134
Total appeals reviewed by Board: 10
Pending appeals: 124
Closed: 10

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

BOA acknowledged

VI: VETERANS EXEMPTION:

a. Property Owner: Kallisto, Deborah

Map & Parcel: T15-5

Tax Year: 2022

Contention: Ms. Kallisto visited the office on July 12, 2022 to file for the Veterans Exemption.

Determination: Ms. Kallisto presented a letter from the Department of Veterans Affairs stating that her combined service-connected evaluation is 100%. (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 2022.

Reviewer: Crystal Brady

Motion to approve recommendation:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VII: COVENANTS

2022 COVENANTS IN LIEU OF APPEAL				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
INGEBORD KRAUSE REVOCABLE TRUST	1-3-A	84	84	IN LIEU OF APPEAL
NELSON, SHERYLE & NICHOLLS, CHRISTIE	01-007	15	15	IN LIEU OF APPEAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

VIII: APPEALS

a. Map & Parcel: 20-11

Owner Name: Akren Joseph & Iona

Tax Year: 2022

Property Owner's Contention: Two chicken houses are dilapidated, no future plans to raise chickens.

Asserted Value: 0

Determination:

1. The subject property is 231 acres located at 4250 Back Valley Rd, Summerville with an improvement value of \$55,944, land value of \$521,755 and an accessory value of \$50,946 for a total fair market value of \$628,645 for tax year 2022.
2. To address the property owner's concern: A review of the property was conducted. The subject's land value increased from \$309,152 in 2021 to \$521,755 in 2022 due to the county-wide increase in land values; the house value increased from \$21.68 per sq. ft. in 2021 to \$30.47 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself. The value of the accessories remained the same.
3. The subject's poultry houses are currently at \$1.63 per sq. ft. due to age, physical condition and no longer in operation according to the Board of Assessors previous ruling in the Poultry house 2019 study.
4. The property was visited July 14, 2022 to review for any updates and process the 2022 appeal; the following was observed:
5. The poultry houses were in poor condition and no longer in operation.
6. The property owner has filed for CUVA exemption for this tax year.

Recommendation: The value of the poultry houses should remain at \$1.63 per sq. ft. for a value of \$50,212.

Reviewer: Wanda Brown and Marty Corbitt

Motion to approve recommendation:

Motion: Pat Bell

Second: Jack Brewer

Vote: All that were present voted in favor

b. Map & Parcel: S18-18

Owner Name: DANIEL, DONNA

Tax Year: 2022

Property Owner's Contention: Property value should not have changed due to no improvements made to structure of home.

Asserted Value: \$64,503

Determination:

1. The subject property is 1.48 acres located at 111 Orchard Rd, Summerville with an improvement value of \$83,758, land value of \$4,891 for a total fair market value of \$88,649 for tax year 2022.
2. To address the property owner's concern, a neighborhood sales comparison study and review of the property was conducted.
3. The subject's land value remained the same; the house value increased from \$22 per sq. ft. in 2021 to \$31 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.

4. The property was visited July 12, 2022 to review for any updates and process the 2022 appeal; there were changes observed as follows:

- There are roof type and floor construction detail corrections which create no change in value, just getting most accurate data; the house was observed to be in below average physical condition.

Neighborhood/Market area sales and county-wide sales study:

1. Neighborhood sales within same market district with similar year built, grade and physical condition on small acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$43; the subject is \$31 per sq. ft.
 - The sales with average condition are with older year built than the subject; indicating that the subject's value per sq. ft. of \$31 reflects the condition accurately.
2. The subject is in line with the county-wide sales of 90-100 grade homes with small acreage; falling above the total sales price median of \$50,000.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
5. The subject's land value is already reflecting the land values indicated for current market.

Recommendation: Suggesting that the Board of Assessor's approve the minor updates for tax year 2023 and the current record reflect fair condition for a total fair market value of \$82,666 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Pat Bell

Second: Jack Brewer

Vote: All that were present voted in favor

c. Map & Parcel: S27-66

Owner Name: Lanier, Sidney SR and Dora

Tax Year: 2022

Property Owner's Contention: House is not livable, roof is caving in places. Plumbing is not working, will be torn down eventually, and has been assessed as uninhabitable.

Asserted Value: \$20,000

Determination:

1. The subject property is .35 acres located at 213 E Washington St, Summerville with an improvement value of \$51,086 and land value of \$4,177 for a total fair market value of \$55,263 for tax year 2022.
2. To address the property owner's concern an on-site review of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
 - This property was visited to be processed as an observed condition review.
4. The property was visited July 15, 2022 to review for any updates and process the 2022 appeal; the following changes were observed as follows:
 - There was rotting, settling, open to exposed weather and elements, from ceiling to floor inside and out, not livable, observed as needing to be torn down to the bones if a rebuild were considered.
 - This is a salvage value improvement, most likely to demo would be as costly as an attempt to rebuild.

- Photos of inside inspection and outside available for the Board to review damage.
- Acknowledging that the owner may have no way to repair all the damage, however; there may be some value there in the frame and sub-flooring even if it's torn down a physical condition of approximately 16 is a value of \$19,936 for the house.

Recommendation: Suggesting the Board of Assessors approve decreasing the value of the house to \$19,936 and leave the land as is for a total fair market value of \$24,113 for tax year 2022.

Reviewers: Wanda Brown and Marty Corbitt

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

d. Map & Parcel: 38B-42

Owner Name: RAUGHTON, EDWIN LEE

Tax Year: 2022

Property Owner's Contention: No central heat and air, asbestos siding

Asserted Value: \$40,000

Determination:

1. The subject property is .59 acres located at 114 Cooper St, Summerville, with an improvement value of \$31,235, land value of \$3,277 and an accessory value of \$23,019 for a total fair market value of \$57,531 for tax year 2022.
2. To address the property owner's concern: a neighborhood or same market area comparison study, a county-wide sales comparable study and a review of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased from \$22 per sq. ft. in 2021 to \$31 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 11, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - There is a second story over the garage with dimensions of 22x25 or 550 sq. ft and a 2x25 ft overhang; this part of the structure was observed to be like an apartment house over the garage and is currently recorded as a 20x25 or 500 sq. ft. garage with finished second story.
 - The house was observed to be an 80 grade house currently on record as a 70 grade.
 - The utility building currently on record was removed from the property
 - There is a 1986 14x66 ft mobile home recorded as unlivable according to the depreciation and condition

Neighborhood sales and county-wide sales study:

1. Three sales most comparable to the subject pulled from the county wide study with similar year built and grade and one with similar year built and grade with a good physical condition indicate a median sales price per sq. ft. of \$36; the subject is \$31 per sq. ft.
2. The subject has accessories including a utility building and garage; the comparables have zero accessories; therefore to compare equally the accessory values were excluded as follows:
 - The median for total value of comparisons minus the accessory value is \$45,503; the subject's total fair market value minus the accessory value is \$34,512.
3. The neighborhood market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.

Recommendation:

1. Suggesting that the Board of Assessor's approve removing the utility building from the current record, leaving the remaining value for a total fair market value of \$55,994 for tax year 2022.
2. Suggesting that the remaining corrections reflect on the 2023 tax record.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

e. Owner: Laws, Gina Leigh-Ann

Tax Year: 2022

Map/ Parcel: 71-4

Owner's Contention: The property is on a ridge. There are no structures. I do not own the entrance into the property. It would have to be accessed from the neighbors.

Owners asserted value: \$75,000

Determination:

1. The subject property is 45 acres located off of the Narrows Road with no improvement value, land value of \$101,475, and no accessory value for a total fair market value of \$101,475 for appraisal year 2022.
2. The subject's improvement and accessory value was unchanged for AY2022. The land was increased from \$49,662 to \$101,475 due to a re-evaluation of rural land based on sales.
3. The rural land re-evaluation ensured uniformity for all rural land; however, some parcels have unique characteristics that should be accounted for with accessibility and desirability tables. This is such a parcel.

Recommendation: I recommend that this parcel be set at the owners asserted value of \$75,000.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

f. Owner: Nelson, Sheryle & Nicholls, Christie

Tax Year: 2022

Map/ Parcel: 1-7

Owner's Contention: Parcel is inaccessible due to terrain and lack of deeded access.

Owners asserted value: \$20,064

Determination:

1. The subject property is 15 acres located in the southwest corner of land lot 301 in the 13th land district with no improvement value, land value of \$45,570, and no accessory value for a total fair market value of \$45,570 for appraisal year 2022.
2. The subject's improvement and accessory value was unchanged for AY2022. The land was increased from \$20,064 to \$45,570 due to a re-evaluation of rural land based on sales.
3. The rural land re-evaluation ensured uniformity for all rural land; however, some parcels have unique characteristics that should be accounted for with accessibility and desirability tables. This is such a parcel.

Recommendation: I recommend that this parcel be set at \$20,064. This is the value from appraisal year 2022 when the parcel was valued according to accessibility and desirability tables.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

g. Owner: Wright, Jr. William A

Tax Year: 2022

Map/ Parcel: 24-27-A

Owner's Contention: Property on side of mountain. It is steep and unassessible.

Owners asserted value: \$20,000

Determination:

1. The subject property is 37.50 acres located off of Hidden Brow Road with no improvement value, land value of \$84,563, and no accessory value for a total fair market value of \$84,563 for appraisal year 2022.

2. The subject's improvement and accessory value was unchanged for AY2022. The land was increased from \$32,552 to \$84,563 due to a re-evaluation of rural land based on sales.

3. The rural land re-evaluation ensured uniformity for all rural land; however, some parcels have unique characteristics that should be accounted for with accessibility and desirability tables. This is such a parcel.

Recommendation: I recommend that this parcel be set at \$32,552. This is the value from appraisal year 2022 when the parcel was valued according to accessibility and desirability tables.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

h. Map & Parcel: 38A-7

Owner Name: Wesson, Gerald

Tax Year: 2022

Property Owner's Contention: Inside damage, floor bucked, ceiling has water damage, no lavatory in bathroom, molding missing throughout house, disabled ramp rotten.

(same contention for both houses)

Asserted Value: \$129,000

Determination: Main improvement

1. The subject property is 3.2 acres located at 641 Hair Lake Rd., Summerville with an improvement value of \$95,824, land value of \$11,924 and an accessory value of \$8,906 for a total fair market value of \$116,654 for tax year 2022.

2. To address the property owner's concern over interior damages, an interior inspection was given. Minor damages to floor and ceiling were observed along with unfinished trim in the kitchen. Normal

wear and tear observed on fascia and soffit. Observed one full bathroom not plumbed for lavatory. A neighborhood sales comparison study of the property was conducted.

3. The subject's land decreased in value from \$21,888 to \$11,924 and accessory values increased from \$3,873 to \$8,906 bringing them in line with comparable accessories while considering physical condition; the house value increased from \$39 per sq. ft. in 2021 to \$57 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 18, 2022 to review for any updates and process the 2022 appeal; there were no changes observed.

County-wide sales study:

1. Two sales within same market district and one neighborhood sale with similar year built, grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$59; the subject is \$57 per sq. ft.
2. No market data was available for 100 grade homes comparable to the subject. A county-wide sales comparison for 105 grade homes with adjustments made for comparison to the subject indicates the subject falls within range just below the overall sales median of \$135,000 and above the median FMV; the subjects total fair market value is \$116,654.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The subject's land value is already reflecting the land values indicated for current market.

Determination: Second improvement

1. The subject property is located at 567 Hair Lake Rd., Summerville with an improvement value of \$63,723 for tax year 2022.
2. To address the property owner's concern over interior damages, an interior inspection was given. Water damage to the ceiling was observed along with some sagging floors in several areas of the house. Rot was observed in the cabinets under the kitchen sink. Rot was observed on fascia and soffit. Rotten roof decking was observed over the back porch. The house is in need of a new roof due to age and physical damage from fallen limbs.
3. The house value increased from \$24 per sq. ft. in 2021 to \$39 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
 - The house was recorded in error as 115 grade construction and was observed as being 100 grade construction
 - The house was recorded as having a 52 physical condition and is compliant with condition observed

Recommendation: Suggesting that the Board of Assessor's approve the changes to the bathroom count decreasing value of the main improvement to \$95,140 and decrease the value of the second improvement to \$53,280 decreasing the current total fair market value to \$169,250 for tax year 2022.

Reviewers: Wanda Brown & Marty Corbitt

Motion to approve recommendation:

Motion: Pat Bell

Second: Jack Brewer

Vote: All that were present voted in favor

i. Map & Parcel: 49-32

Owner Name: THOMPSON, DARRIEL

Tax Year: 2022

Property Owner's Contention: Don't believe it's worth that price

Asserted Value: \$63,266

Determination:

1. The subject property is 5.95 acres located at 476 Orchard Rd, Summerville with an improvement value of \$52,208, land value of \$21,782 and an accessory value of \$3,838 for a total fair market value of \$77,828 for tax year 2022.
2. To address the property owner's concern: a neighborhood comparison study, county-wide sales study of comparable homes and a review of the property was conducted.
3. The subject's accessory value remained the same; the land decreased from \$22,271 to \$21,782 and the house value increased from \$31 per sq. ft. in 2021 to \$44 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 13, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - The house is currently recorded with a 78 physical and was observed to be about an 82, having some remodel with newer windows.
 - The farm shop's condition indicates a lower physical from 70 to 64.

Neighborhood sales and county-wide sales study:

1. Sales within the same market district with similar year built, grade and physical condition on small acre tracts in the sales comparison indicate a median sales price per sq. ft. of \$47; the subject is \$44 per sq. ft.
2. A county-wide sales comparison for 90 grade homes on small acre tracts like the subject indicates the subject falls within range above the sales median of \$47,000; the subject with over 5 acres currently has total fair market value is \$77,828 indicating the land is a factor for the subject falling at the higher end of range including land and buildings.
3. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
5. The land values were accepted by the Board of Assessor's as described in meeting minutes of January 20, 2021.

Recommendation: Suggesting that the Board of Assessor's approve adjustment in physical for the house in tax year 2023 and for tax year 2022 make farm shop adjustment to \$2,956 for a total fair market value at \$77,550.

Reviewers: Wanda Brown and Marty Corbitt

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

j. Map & Parcel: 49-35-A

Owner Name: Thompson, Darriel

Tax Year: 2022

Property Owner's Contention: Don't believe the value should be raised \$61,000.

Asserted Value: \$143,640

Determination:

1. The subject property is 37.63 acres under the agricultural covenant contract and located at 298 Orchard Rd, Summerville with an improvement value of \$108,316, land value of \$91,682 and an accessory value of \$5,265 for a total fair market value of \$205,263 for tax year 2022.

2. To address the property owner's concern, a sales comparison study and review of the property was conducted.
3. The subject's land value and accessory value increased; the house value increased from \$37 per sq. ft. in 2021 to \$62 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and additions during the property inspection on November 8, 2021.
4. The exterior inspection resulted in updates and changes observed as follows:
 - Added 600 sq. ft. porch, adjusted the grade of construction in line to be uniform with other improvements of this type grade construction and added three accessory buildings not currently on record.

Neighborhood sales and county-wide sales study:

1. Sales within same market district with similar year built, grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$79; the subject is \$62 per sq. ft.
 - Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
2. The accessory buildings are in line with county wide base price per sq. ft. of buildings fitting the same description.
3. The land values are to reflect market sales and are based on road frontage and access to the property, soil type and desirability.
 - The covenant land values are set by the State and county-wide land values for rural properties like the subject were approved by the Board of Assessor's included in meeting minutes January 20, 2021

Recommendation: Suggesting the Board of Assessor's approve leaving the value as notified at \$205,263 for tax year 2022.

Reviewers: Wanda Brown and Marty Corbitt

Motion to approve recommendation:

Motion: Pat Bell

Second: Betty Brady

Vote: All that were present voted in favor

k. 2022 Land Appeals – Bulk

Owner: Multiple

Tax Year: 2022

Map/ Parcel: Multiple

Determination:

1. We have received multiple appeals of land in response to the rural land re-evaluation. This re-evaluation was based on land market sales and was approved by the BOA.
2. Rural land is currently valued as small and large acreage tracts by open acreage and wooded acreage. The small acre break point is 16.99 acres. Small acreage open land is valued at \$4,128 per acre. Small acreage wooded land is valued at \$3,038 per acre. Large acreage open land is valued at \$2,474 per acre. Large acreage wooded land is valued at \$2,255 per acre.
3. These properties have had no changes other than the re-evaluation.

2022 LARGE ACREAGE LAND APPEALS - NO CHANGE

PARCEL	OWNER	ACRES	ASSERTED	2021 VALUE	2022 VALUE	CUVA	\$/ACRE
81-33-L01	HENRY, STEVE	29.71	\$67,828	\$146,181	\$73,503	YES	\$2,474
52-18	CLARK, TREENA & CLARK, HESTER	265.00	\$283,402	\$283,402	\$600,140	NO	\$2,265
14A-4-A	PETTIGREW, MARTHA	19.80	\$42,000	\$44,649	\$44,649	NO	\$2,255
14-62	PETTIGREW, MARTHA	276.23	\$226,000	\$634,375	\$634,375	NO	\$2,297

2022 SMALL ACREAGE LAND APPEALS - NO CHANGE

PARCEL	OWNER	ACRES	ASSERTED	2021 VALUE	2022 VALUE	CUVA	\$/ACRE
42-1	BAKER, GARY & BAKER, SHELLY	8.05	\$22,274	\$22,274	\$27,879	NO	\$3,463
58-49	TEEMS, MILDRED	0.50	\$500	\$500	\$2,064	NO	\$4,128
73-4-A	WESTBROOK, PERRY & WESTBROOK, TONYA	7.90	\$15,000	\$0	\$32,611	NO	\$4,128
41-30	BRAS, RAFAEL	14.43	\$13,000	\$11,810	\$59,567	YES	\$4,128
37-140	CARTER, RONALD & CARTER, LOYCE	15.00	\$25,000	\$25,650	\$45,570	NO	\$3,038

Recommendation: I recommend no changes for the above appeals for appraisal year 2022. This will maintain uniformity and fairness to all property owners. I further recommend that these appeals be approved in bulk.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: Pat Bell

Vote: All that were present voted in favor

IX: MISC ITEMS

a. 2022 FINAL DIGEST (COUNTY)

The Countywide Net digest numbers are \$521,903,964 for an increase of \$83,704,790 from 2021's net of \$438,199,174. These are the final digest numbers. Please see comparison numbers below.

2022 FINAL DIGEST NUMBERS WITH 2021 COMPARISON						
07/15/2022			2022			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	31,768	232,760,679	RESIDENTIAL	32,512	287,969,883	55,209,204
AGRICULTURAL	5,250	67,437,133	AGRICULTURAL	5,137	87,459,555	20,022,422
PREFERENTIAL	1	37,220	PREFERENTIAL	0	0	-37,220
CONSERVATION	1,908	65,992,775	CONSERVATION	2,384	90,707,823	24,715,048
FOREST LAND	29	7,650,945	FOREST LAND	30	10,976,515	3,325,570
COMMERCIAL	3,400	61,677,791	COMMERCIAL	3,441	65,465,329	3,787,538
INDUSTRIAL	289	70,778,645	INDUSTRIAL	289	70,802,283	23,638
UTILITY	47	26,216,961	UTILITY	52	27,530,963	1,314,002
QTP	1	34,092	QTP	2	367,729	333,637
TOTALS	42,693	532,586,241	TOTALS	43,847	641,280,080	108,693,839
EXEMPTIONS	7,649	113,259,380	EXEMPTIONS	7,609	139,192,581	-25,933,201
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
NET DIGEST		438,199,174	NET DIGEST		521,903,964	83,704,790
TOTAL REAL		452,971,668	TOTAL REAL		559,543,757	106,572,089
TOTAL PERSONAL		79,614,573	TOTAL PERSONAL		81,736,323	2,121,750

Recommendation: Requesting approval for 2022 final digest numbers to be sent to County Commissioner and to send file to the Tax Commissioner for bills.

Reviewer: Nancy Edgeman

BOA approved.

b. 2022 FINAL DIGEST (SCHOOL)

The School Net digest numbers are \$471,704,778 for an increase of \$77,538,805 from 2021's net of \$394,165,973. These are the final digest numbers. Please see comparison numbers below.

2022 FINAL DIGEST NUMBERS & COMPARISON WITH 2021						
7/15/2022	2021		2022			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	29,618	217,646,883	RESIDENTIAL	30,359	267,735,697	50,088,814
AGRICULTURAL	5,237	67,115,632	AGRICULTURAL	5,119	87,032,837	19,917,205
PREFERENTIAL	1	37,220	PREFERENTIAL	0	0	-37,220
CONSERVATION	1,897	65,530,026	CONSERVATION	2,374	90,007,702	24,477,676
FOREST LAND	29	7,650,945	FOREST LAND	30	10,976,515	3,325,570
COMMERCIAL	3,194	56,387,535	COMMERCIAL	3,236	60,499,909	4,112,374
INDUSTRIAL	221	35,656,373	INDUSTRIAL	221	37,225,814	1,569,441
UTILITY	40	24,707,828	UTILITY	45	25,942,581	1,234,753
QTP	1	34,092	QTP	2	367,729	333,637
TOTALS	40,238	474,766,534	TOTALS	41,386	579,788,784	105,022,250
EXEMPTIONS	6,590	99,107,554	EXEMPTIONS	6,555	127,557,651	-28,450,097
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
NET DIGEST		394,165,973	NET DIGEST		471,704,778	77,538,805
TOTAL REAL		426,801,824	TOTAL REAL		527,302,900	100,501,076
TOTAL PERSONAL		47,964,710	TOTAL PERSONAL		52,485,884	4,521,174

Recommendation: Requesting approval for 2022 final digest numbers to be sent to School Board and to send file to the Tax Commissioner for bills.

Reviewer: Nancy Edgeman

BOA approved.

c. 2022 SALES RATIO STUDY FINAL DIGEST (2021 SALES)

All 1, 3, 4, 5 (Residential, Agriculture, Commercial, and Industrial) based on 345 sales

345 transfers were considered in estimating approximate ratios and values for the 2022 digest

All 345 transactions remain and of these:

1. 222 Were Fair Market Improved
2. 123 Were Land Market

Sales ratio .3888 COD .0787 PRD 1.01

Residential (1) (3) (4) (5) based on 268 sales

Sales ratio .3891 COD .0655 PRD 1.02

Agriculture (1) (3) (4) (5) based on 62 sales

Sales Ratio .3767 COD .1329 PRD 1.01

Commercial (1) (3) (4) (5) based on 15 sales

Sales Ratio .3991 COD .0933 PRD .9719

Industrial

No Sales

Recommendation: Based on 2021 sales, I am requesting BOA acknowledge ratio study conducted at final digest.

Reviewer: Nancy Edgeman

BOA acknowledged.

d. Budget

Nancy Edgeman presented each board member with a budget spreadsheet.

BOA discussed the new vehicles and the office remodel.

Nancy Edgeman discussed employee time and BOA acknowledged.

Meeting Adjourned at 10:27 am.

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Pat Bell

PB

**Chattooga County
Board of Assessors Meeting
July 20, 2022**