

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 4, 2023

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: Salmon/Hubble Timber via phone 9:30a.m.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 21, 2022 & No Meeting for December 28, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. First Order of Business

1. Vote for Chairman

A motion was made by Betty Brady to appoint Doug Wilson as Chairman, Seconded by John Bailey, All that were present voted in favor.

Jack Brewer also made the motion to appoint John Bailey as Vice Chairman, Seconded by Pat Bell, All that were present voted in favor.

2. Vote for Secretary

Motion was made by Jack Brewer to appoint Crystal Brady as Secretary to the BOA, Seconded by Betty Brady, All that were present voted in favor.

b. Time Sheets

BOA reviewed, approved, & signed

c. 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 – 127
Withdrawn - 28
Cases Settled – 98
Hearings Scheduled – 0
Pending cases – 1

Superior Court - 5

We have one 2021 appeal pending Superior Court.

Nancy Edgeman emailed Wade Hoyt but has not received a response.

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

2022 Public Utility Appeals taken: 3

Total appeals reviewed by Board: 193

Pending appeals: 0

Closed: 193

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

BOA acknowledged

VI: APPEALS

a. 2022 Timber Land Appeals

Owner: Salmon 33-2C, Salmon 44-26, & Hubble 41-71

Tax Year: 2022

Update for 45-day conference:

The land values for tax year 2022 were based on 2018, 2019, & 2020 sales. With a median price per acre for large acre tracts of \$2,255 and a median price per acre of \$3,223 for small acre tracts. The same information was used for all three appeals.

Below is information based on 2021 & 2022 sales that indicates the increase in values compared to the appealed value:

2021 sales were not included in the valuation for tax year 2022.

There were 43 large acre sales with a median price per acre of \$2,554 with nine of the sales being Timber company sales with a median per acre value of \$3,160.

2021 sales for small acre tracts indicated a median price per acre of \$5,575.

2022 large acre land sales indicate a median price per acre of \$4,000.

2022 small acre land sales indicate a median price per acre of \$8,085.

Recommendation: Based on the 2018, 2019, & 2020 sales being below the 2021 sales, I recommend no value change.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Pat Bell

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ABBOTT, DAWN & WILLIAM III	21-60	56	52	CONTINUATION
ATTIG, JESSE & JESSICA	40-9	10	10	CONTINUATION
ATTIG, JESSE & JESSICA	40-9-TR6	46.35	46.35	CONTINUATION
DAWSON, MIKE & LYNN	59-3-A	7.38	7.38	RENEWAL
DAWSON, MIKE & LYNN	73-29	35	31	RENEWAL
KINSEY, GORDON	65-20, 65-21, 65-23	62.6	60.6	NEW
LANIER, BRYAN & DONNA	26-1-X	139.11	139.11	CONTINUATION
MCCLESKEY, BETSY	06-026	879.76	875.76	NEW
ROGERS, RONALD	15-91-C	12.86	12.86	CONTINUATION
ROGERS, RONALD	S05-16	13.5	13.5	CONTINUATION
TEXAS VALLEY WEST LLC	44-18	193.28	193.28	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve covenants:
Motion: John Bailey
Second: Betty Brady
Vote: All who were present voted in favor

VIII: MISCELLANEOUS ITEMS

a. Dracen Investments LLC Appeal to Superior Court

Dracen Investments LLC has requested to continue their appeal 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 Dracen Investments LLC.

Reviewers: Crystal Brady & Nancy Edgeman

Motion to set Dracen Investments' settlement conference for Wednesday, January 18, 2023 at 9:30am:
Motion: John Bailey
Second: Jack Brewer
Vote: All who were present voted in favor

**b. Chattooga County Prebill Manufactured Home Digest
 Tax Year: 2023**

Summary:

1. Digest Breakdown

a. Total FMV	\$ 29,849,212	Total ASV	\$11,939,685	Total Count	1,858
b. Uninc	\$ 27,277,819		\$10,911,128		1,648
c. Summerville	\$ 1,976,110		\$ 790,444		177
d. Lyerly	\$ 418,876		\$ 167,550		19
e. Menlo	\$ 176,407		\$ 70,563		14

2. Comparison with 2022 Prebill digest
 - a. Nine less MHs than 2022 (1,867 vs 1,858)

3. Comparison with estimated revenue

- a. 2022 estimated revenue **\$225,167**
 - County \$120,239
 - School \$104,928

- b. 2023 estimated revenue **\$292,463**
 - County \$149,186
 - School \$143,276

- c. Estimated revenue increase **\$37,296**

4. 2023 Prebill digest particulars

- a. 1,657 units are being valued by the NADA module
- b. 3 units are being valued by the WinGAP cost schedules
- c. 207 units maintain over-ride values.

Recommendations:

- 1. It is recommended that all values (NADA, Cost, & Over-rides) be approved by the Board of Assessors for the 2023 Chattooga County Prebill (Mobile Home) Digest per Substantive Rule 560-11-9-.08-(3).

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

IX: INVOICES

1. Parker Fibernet LLC – Inv# 1034829 / Amount \$512.50 / Due 1-4-2023

BOA approved to pay.

Nancy Edgeman discussed several Superior Court appeals and the BOA acknowledged.

Nancy Edgeman discussed public utility appeals and the BOA acknowledged.

Nancy Edgeman discussed a recent settlement conference and the BOA acknowledged.

Meeting Adjourned at 10:05am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
January 4, 2023