

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 25, 2023

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – **Absent**
Betty Brady – Present
Jack Brewer – Present
Andrew Johnson – Present
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS: KSW Enterprises – 9:30am
Dan Little of All on Georgia joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 18, 2023
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

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 2023 Real & Personal Certified to Board of Equalization – 481
Withdrawn - 30
Cases Settled – 169
Hearings Scheduled – 108
Pending cases – 171
Superior Court - 3

We have one 2022 appeal pending Superior Court.

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

The office is working appeals.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals: 28

Total appeals reviewed Board: 28

Pending appeals: 0
 Closed: 2
 Certified to the Board of Equalization: 2

2023 Real & Personal Appeals taken: 3210
 Total appeals reviewed Board: 1049
 Pending appeals: 2161
 Closed: 1049

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.
 Requesting BOA acknowledge

VI: APPEALS

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
05-024	\$301,250	\$120,724	\$180,526	\$280,160	
10-021	\$4,500	\$2,000	\$2,500		\$4,500
24-54-T12	\$420,500	\$212,564	\$207,936	\$380,200	
25-57	\$166,960	\$166,210	\$750		\$166,960
28-18-A	\$171,400	\$150,000	\$21,400		\$171,400
29-36	\$90,420	\$55,000	\$35,420		\$90,420
29-66	\$90,290	\$44,810	\$45,480		\$90,290
30A-13	\$398,500	\$150,000	\$248,500	\$160,300	
35-20	\$127,200	\$100,000	\$27,200		\$127,200
37-41	\$185,810	\$150,000	\$35,810		\$185,810
37-75-B	\$102,800	\$80,000	\$22,800		\$102,800
37-102	\$164,070	\$125,848	\$38,222		\$164,070
38-62	\$117,590	\$90,000	\$27,590		\$117,590
39-11	\$1,355,530	\$949,609	\$405,921	\$1,289,230	
39-104	\$100,300	\$85,000	\$15,300		\$100,300
41-113	\$80,200	\$45,319	\$34,881		\$80,200
41-123-B	\$115,200	\$90,000	\$25,200		\$115,200
47-82	\$108,930	\$93,000	\$15,930		\$108,930
47-84	\$62,700	\$43,000	\$19,700		\$62,700
47-112	\$149,300	\$99,112	\$50,188		\$149,300
48-69-L06	\$275,100	\$211,065	\$64,035	\$214,700	
50C-12	\$161,710	\$98,000	\$63,710		\$161,700
65-44-A	\$75,830	\$55,853	\$19,977	\$75,700	
85-17-A	\$54,000	\$45,000	\$9,000		\$54,000
85-17-AA	\$203,500	\$170,000	\$33,500		\$203,500
M02-51	\$114,490	\$75,000	\$39,490		\$114,490
P02-27	\$119,280	\$74,183	\$45,097	\$107,580	
P03-11	\$86,880	\$60,000	\$26,880		\$86,880
P06-19	\$30,840	\$12,495	\$18,345		\$30,840

P06-29	\$95,700	\$54,120	\$41,580		\$95,700
P08-4	\$106,080	\$89,000	\$17,080		\$106,080
P08-8	\$10,080	\$5,800	\$4,280		\$10,080
P10-65	\$121,370	\$73,000	\$48,370		\$121,370
S08-40	\$8,600	\$4,000	\$4,600	\$1,600	\$1,600
S08-42	\$8,600	\$3,000	\$5,600	\$1,600	\$1,600
S08-48	\$12,900	\$4,000	\$8,900	\$2,400	\$2,400
S10-27	\$105,000	\$80,000	\$25,000	\$104,600	
S12-15	\$139,100	\$98,000	\$41,100	\$137,900	
S13-19	\$115,060	\$80,000	\$35,060	\$113,760	
S16-27	\$99,000	\$60,000	\$39,000	\$98,900	
S16-54	\$67,380	\$38,719	\$28,661	\$65,280	
S17-10	\$6,200	\$2,500	\$3,700	\$3,800	\$3,800
S19-5	\$168,600	\$95,000	\$73,600	\$138,700	
S19-43	\$112,400	\$68,000	\$44,400	\$110,700	
S19-73	\$124,840	\$69,409	\$55,431	\$123,140	
S20-19	\$44,700	\$2,800	\$41,900	\$25,300	
S20-57	\$114,900	\$65,028	\$49,872	\$113,300	
S21-61	\$91,670	\$40,000	\$51,670	\$87,170	
S24-14	\$133,300	\$75,000	\$58,300	\$131,000	
S25-45	\$95,420	\$43,057	\$52,363	\$95,320	
S25-46	\$121,960	\$54,958	\$67,002	\$121,260	
S26-1	\$102,290	\$80,000	\$22,290		\$102,290
S26-70	\$112,720	\$62,505	\$50,215	\$111,420	
S26-16	\$95,560	\$72,335	\$23,225	\$88,460	
S26-70	\$74,700	\$36,307	\$38,393	\$64,900	
S27-117	\$127,600	\$63,690	\$63,910	\$125,300	
S28-55	\$108,700	\$56,302	\$52,398	\$108,000	
S29-13	\$142,100	\$109,782	\$32,318	\$139,500	
S31-40	\$94,800	\$40,000	\$54,800	\$86,900	
S32-59	\$78,400	\$43,000	\$35,400	\$77,200	
S32-101	\$145,100	-	-	\$142,200	
S33-29	\$143,760	\$94,000	\$49,760	\$134,760	
S33-102	\$51,760	\$31,749	\$20,011		\$51,760
S33-117	\$63,600	\$31,332	\$32,268		\$63,600
S39-21	\$99,200	\$57,321	\$41,879	\$98,800	
S39-27	\$66,410	\$110,000	-\$43,590	\$65,510	
S40-11	\$89,530	\$50,000	\$39,530	\$88,030	
S40-35	\$81,670	\$48,000	\$33,670	\$71,770	
S40-50	\$78,430	\$67,000	\$11,430	\$76,230	
S40-53	\$102,800	\$56,038	\$46,762	\$101,200	

S40-83	\$97,500	\$61,520	\$35,980	\$96,500	
S40-89	\$70,600	\$29,000	\$41,600	\$70,000	
S40-90	\$110,510	\$150,000	-\$39,490	\$105,010	
S40-106	\$84,920	\$41,107	\$43,813	\$84,820	
S41-19	\$192,100	\$155,000	\$37,100	\$191,000	
S41-35	\$98,400	\$90,000	\$8,400	\$96,900	
S43-16	\$82,500	\$46,000	\$36,500	\$81,600	
T01-6	\$158,820	\$86,742	\$72,078	\$158,320	
T01-11	\$127,170	\$96,000	\$31,170		\$127,170
T01-14	\$112,500	\$58,000	\$54,500	\$100,000	
T01-15	\$141,800	\$100,000	\$41,800	\$128,100	
T02-2	\$175,660	\$126,506	\$49,154	\$172,860	
T02-3	\$176,460	\$146,204	\$30,256	\$150,560	
T04-22	\$151,430	\$88,899	\$62,531		\$151,430
T05-13	\$151,870	\$120,000	\$31,870	\$147,870	
T05-44	\$157,700	\$75,692	\$82,008	\$152,300	
T06-28	\$112,790	\$30,000	\$82,790	\$108,690	
T07-48	\$102,220	\$158,300	-\$56,080		\$102,220
T08-13	\$110,300	\$65,501	\$44,799		\$110,300
T08-17	\$242,760	\$160,000	\$82,760	\$240,060	
T08-35	\$159,290	\$127,537	\$31,753		\$159,290
T16-3	\$119,510	\$59,435	\$60,075	\$107,010	
T16-7	\$148,300	\$110,000	\$38,300	\$135,100	
T16-9	\$143,180	\$66,656	\$76,524	\$138,880	
T16-19	\$140,290	\$55,000	\$85,290	\$128,190	
T18-4	\$117,200	\$65,000	\$52,200	\$114,900	
T23-38	\$204,960	\$80,000	\$124,960	\$183,360	
T23-57	\$140,900	\$85,000	\$55,900	\$136,300	
T23-79	\$161,690	\$96,500	\$65,190	\$138,490	
T23-100	\$120,300	\$75,000	\$45,300	\$110,900	
T23-124	\$202,270	\$90,000	\$112,270	\$164,670	

Requesting acknowledgement for appeals listed above:

Reviewer: Crystal Brady

Motion to acknowledge appeals listed above:

Motion: Andrew Johnson

Second: Betty Brady

Vote: Three voted in favor, one abstained

VII: MISCELLANEOUS

a. Bailey appeal waiver and release

Mr. Wilson, Chairman, signed the appeal release.

b. KSW Enterprises appeal to Superior Court

Owner Name: KSW Enterprises Inc

Map & Parcel: 46-38-L64

Tax Year: 2023

Asserted Value: \$38,238

Contention: Property currently shows being in the flood plain and an island. Also, beside flood plain issues, property has deed restricted development and is currently mowed for hay.

Determination:

1. The subject property is 23 acres located at Tate Road, Trion;
 - a. Land value is \$76,500; No covenant value
 - b. There is no improvement value & no accessory value;
 - c. Total fair market value of \$76,500
2. The updates were applied in accordance with the Assessor's appraisal procedures manual (APM). All methods used are available for the Board's Review
3. According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted. Land Market Analysis in file.
4. Accessibility and Desirability vary with the characteristics of individual properties
5. The subject's comparable report with 5 sales around the same acreage indicates the subject's value at \$3,326 per acre is in line with the sales & at the median of \$3,244 per acre
6. Sales Comp Median is \$3,244 /Acre; Subject is \$3,326 /Acre with 23 acres
 - a. Range: between \$2,358 /Acre to \$11,443 /Acre; Between 16.77 acres to 31.85 acres
7. Flood Area Sales Median is \$3,471 /Acre; Subject is \$3,326 /Acre with 23 acres
 - a. Range: between \$2,248 /Acre to \$7,829 /Acre; Between 30.24 acres to 556.44 acres
8. Neighboring Property Land Value Median is \$3,914 /Acre; Subject is \$3,326 /Acre with 23 acres
 - a. Range: between \$3,904 /Acre to \$5,200 /Acre; Between 4 acres to 62.71 acres
9. Neighboring Property Land Value Median is \$4,314 /Acre; Subject is \$3,326 /Acre with 23 acres
 - a. Range: between \$4,105 /Acre to \$5,119 /Acre; Between 4.63 acres to 12.4 acres
10. 2023 Value is \$76,500 (\$3,326 /Acre); 2022 Value was \$38,238 (\$1,663 /Acre)
11. Purchased in 12/22/2005 for \$68,000 in Deed Book 491, Page 44
 - a. 2 parcels were involved in the sale
 - b. 46-38-L65 (23 acres) & 46-38-LT-45B (1.57 acres) "1 acre more or less"
 - c. Total acres purchased is 24.57 acres
 - d. $\$68,000 / 24.57 = \$2,768$ /Acre
 - e. Since 2005 (18 years) the value has only increased less than 17% total
12. The parcel increased 50% from year 2022
 - a. Due to market sales all county property was adjusted to reflect market activity
 - b. Due to market sale analysis, the small acreage and large acreage breakpoint was adjusted
 - c. The adjustment of the breakpoint caused the subject parcel to be categorized as small parcel
 - i. Small Acre and Large Acre are valued at different rates

Recommendation: Recommending no changes and the value remain at \$76,500 for tax year 2023.

Reviewer: Jesse Cavin

Mr, Wilson entertained a motion to offer a covenant in lieu of appeal:

Motion: Jack Brewer

Second: Betty Brady

Vote: All who were present voted in favor

KSW Enterprises accepted the offer.

VIII: INVOICES

1. GMASS – Inv# 1987/ Amount \$69,250

BOA approved to pay.

Nancy Edgeman provided an update on BOE hearings and the BOA acknowledged.

Doug Wilson asked how value changes stemming from appeals affect the tax digest. Nancy Edgeman responded that they do affect the digest but as long as our sales ratio remains at 38%, our digest will be in compliance.

Nancy Edgeman informed the BOA of a sales ratio audit hearing on November 7th and the BOA acknowledged.

Meeting Adjourned at 9:55 am.

Doug L. Wilson, Chairman

DW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

Andrew Johnson

AS

Chattooga County
Board of Assessors Meeting
October 25, 2023