

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
June 28, 2023

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for June 14, 2023 & No Meeting for June 21, 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 2022 Real & Personal Certified to Board of Equalization - 127

Withdrawn - 29

Cases Settled - 98

Hearings Scheduled - 0

Pending cases - 0

Superior Court - 1

We have one 2022 appeal pending Superior Court.

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

The office is working towards the 2023 digest.

NEW BUSINESS:

V. APPEALS:

2023 Mobile Home appeals: 28

Total appeals reviewed Board: 28

Pending appeals: 0

Closed: 28

Certified to the Board of Equalization: 2

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

VI: MISCELLANEOUS

a. 2023 Preliminary Digest Countywide

2023 PRELIMINARY NUMBERS WITH 2022 COMPARISON						
2022			2023			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	32,513	287,975,007	RESIDENTIAL	33,742	452,211,298	164,236,291
AGRICULTURAL	5,144	88,358,945	AGRICULTURAL	5,163	102,945,216	14,586,271
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,372	89,826,057	CONSERVATION	2,548	105,177,373	15,351,316
FOREST LAND	30	10,976,515	FOREST LAND	33	14,154,289	3,177,774
COMMERCIAL	3,441	65,465,329	COMMERCIAL	3,617	69,293,316	3,827,987
INDUSTRIAL	289	70,802,283	INDUSTRIAL	291	84,766,080	13,963,797
UTILITY	52	27,530,963	UTILITY	55	28,965,686	1,434,723
QTP	2	367,729	QTP	10	3,312,680	2,944,951
TOTALS	43,843	641,302,828	TOTALS	45,459	860,825,938	219,523,110
EXEMPTIONS	7,600	138,101,048	EXEMPTIONS	7,717	182,891,097	44,790,049
TIMBER	14	755,981	TIMBER	30	2,542,629	1,786,648
MOTOR VEHICLES	9,382	9,220,830	MOTOR VEHICLES	9,316	9,918,480	697,650
MOBILE HOMES	1,846	9,789,432	MOBILE HOMES	1,827	11,728,012	1,938,580
HEAVY EQUIP	7	50,222	HEAVY EQUIP	5	78,879	28,657
NET DIGEST		523,018,245	NET DIGEST		702,202,841	179,184,596
TOTAL REAL		559,566,505	TOTAL REAL		757,119,184	197,552,679
TOTAL PERSONAL		81,736,323	TOTAL PERSONAL		97,921,025	16,184,702

b. 2023 Preliminary Digest School

2023 PRELIMINARY NUMBERS & COMPARISON WITH 2022						
2022			2023			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	30,361	267,741,163	RESIDENTIAL	31,526	417,643,850	149,902,687
AGRICULTURAL	5,126	87,932,227	AGRICULTURAL	5,139	101,864,388	13,932,161
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,362	89,125,936	CONSERVATION	2,540	104,713,493	15,587,557
FOREST LAND	30	10,976,515	FOREST LAND	33	14,154,289	3,177,774
COMMERCIAL	3,236	60,499,909	COMMERCIAL	3,408	63,493,689	2,993,780
INDUSTRIAL	221	37,225,814	INDUSTRIAL	230	46,579,360	9,353,546
UTILITY	45	25,942,581	UTILITY	48	27,272,583	1,330,002
QTP	2	367,729	QTP	10	3,312,680	2,944,951
TOTALS	41,383	579,811,874	TOTALS		779,034,332	199,222,458
EXEMPTIONS	6,544	126,459,262	EXEMPTIONS	6,621	156,184,663	29,725,401
TIMBER	14	755,981	TIMBER	30	2,542,629	1,786,648
MOTOR VEHICLES	9,007	8,878,010	MOTOR VEHICLES	8,958	9,556,680	678,670
MOBILE HOMES	1,846	9,789,432	MOBILE HOMES	1,827	11,728,012	1,938,580
HEAVY EQUIP	7	50,222	HEAVY EQUIP	5	78,879	28,657
NET DIGEST		472,826,257	NET DIGEST		646,755,869	173,929,612
TOTAL REAL		527,325,648	TOTAL REAL		708,912,799	181,587,151
TOTAL PERSONAL		52,486,228	TOTAL PERSONAL		64,335,804	11,849,578

Recommendation: Requesting approval for preliminary digest numbers for Countywide and School. Also requesting file be sent to SouthData for assessment notices, and numbers sent to County Commissioner and School Board.

Reviewer: Nancy Edgeman

Motion to approve recommendation for a & b above:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

c. Sales Ratio

2023 SALES RATIO STUDY (2022 SALES)

All 1, 3, 4, 5 (Residential, Agriculture, Commercial, and Industrial) based on 306 sales.

All 306 sales were considered in estimating approximate ratios for 2023.

Residential (1) (3) (4) (5) based on 243 sales.

Sales ratio .4000 COD .0740 PRD 1.01

Agriculture (1) (3) (4) (5) based on 46 sales.

Sales Ratio .4000 COD .1061 PRD .99

Commercial (1) (3) (4) (5) based on 16 sales.

Sales Ratio 3925 COD .0621 PRD .97

Industrial (1) (3) (4) (5) based on 1 sale.

Sales Ratio .3717 COD .0000 PRD 1.00

Recommendation: Based on 2022 sales, I am requesting BOA approval for the 2023 sales ratio study for assessment notices.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VII: INVOICES

1. Parker Fibernet LLC – Inv# 1036891 / Amount \$512.50 / Due 7-5-2023

BOA approved to pay.

Nancy Edgeman discussed including a public notice statement about property visits with the assessment notices and the BOA agreed.

The BOA discussed homestead exemption reform.

Nancy Edgeman discussed writing an article about assessment notices to be put in the Summerville News and the BOA agreed.

Mr. Bailey inquired about the status of our field appraiser vests and Nancy Edgeman replied that she is exploring several options.

Meeting Adjourned at 10:30am.

Doug L. Wilson, Chairman




Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson

**Chattooga County
Board of Assessors Meeting
June 28, 2023**