

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
May 14, 2025

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Matthew Kinnamont – **Absent**
Cathy Brown - Present
Nancy Edgeman – Present
Crystal Brady – Present

Meeting was called to order at 9:00am

APPOINTMENTS: Chris Duncan – 10am

Johnny Gilreath joined the meeting. Mr. Duncan discussed his covenant denial.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 30, 2025 & No Meeting May 7, 2025

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 update the Board.

Total 2023 Real & Personal Certified to Board of Equalization – 1441

Withdrawn - 175

Cases Settled – 1267

Hearings Scheduled – 0

Pending cases – 0

Superior Court – 6

Conferences Scheduled – 0

Confirmed to SC – 5

Resolved - 1

Total 2024 Real & Personal Certified to Board of Equalization – 198

Withdrawn – 18

Cases Settled – 180

Hearings Scheduled – 0

Pending Cases – 0

Superior Court – 2
Conferences Scheduled – 0
Confirmed to SC – 2

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

The office is working towards the 2025 digest.

NEW BUSINESS:

V. APPEALS:

Mobile Home appeals taken: 12
Total appeals reviewed by the BOA: 12
Pending appeals: 0
Closed: 12
Certified to the BOE: 2

Weekly updates and daily status kept for the 2025 appeal log by Crystal Brady.

VI: PERSONAL PROPERTY

a. Owner: AT&T Mobility LLC

Account Number: 1791

Tax Year: 2025

Owner's Request: Cell tower equipment owner requesting functional obsolescence for older equipment.
(Letter submitted with their return is available for the Board's review)

1. A few points taken from the letter indicate the following:
 - The 5G wireless is replacing the 3G network; AT&T completed the shutdown of 3G in 2022 in certain markets in Georgia.
 - The antenna's specifically, which operated under older technology were changed out/swapped and with little space up in the cell towers, older antennas are not retired in place but removed/disposed.
 - The methodology used to determine FMV is through decreasing pricing trends; presence of capacity improvements and the existence of any functional or technological obsolescence in the network assets affecting value (captured in the FMV estimates submitted in their personal property reporting)

Determination:

1. Equipment changed out or swapped is considered disposed – obsolescence is irrelevant
2. Any older or remaining equipment in use that may still be there depreciates the same way as any as State set conversion factors are applied for age of equipment.
3. Equipment if any left idle may qualify for obsolescence with an itemized listing and proper documentation; however, there are contradictions in the letter indicating there is no room for idle equipment in the tower.
 - No supporting documentation for idle or scrap equipment other than a letter was submitted.
 - The question is what is in the tower for 2025 that obsolescence could be applied to?
4. Further review of the Schedule A submitted indicates a substantial error made in group 2 assets for the equipment calculations (this may be their intended FMV estimates spoke of in their letter)

- The value in error in group 2 is \$171,265; the actual value is \$428,677
 - This makes the total value in error \$248,142 and the correct total value \$505,555.
 - The reported value requesting their estimated FMV is \$156,772.
- (Reporting forms available for the Board's review)

Recommendation: Recommending the value remain at \$505,555 and the property owner may appeal after notified and must provide supporting documentation for specific idle equipment.

Reviewer: Wanda Brown

b. Owner: AT&T Mobility LLC

Account Number: 30

Tax Year: 2025

Owner's Request: Cell tower equipment owner requesting functional obsolescence for older equipment. (Letter submitted with their return is available for the Board's review)

Determination:

1. The letter and write up is the same as AT&T #1791; the values are different as follows:
 - The Schedule A submitted indicates a substantial error made for the equipment calculations (this may be their intended FMV estimates spoke of in their letter)
 - The total Schedule A value submitted from owner's agent in error is \$1,097,896; the correct value is \$1,487,364 add C.I.P \$1,919 for total FFME of \$1,489,283.
 - Their reported value requesting "their estimated FMV" is \$398,484.
2. The disposal list provided indicates a higher value disposed than what they have listed on their Schedule A form.
3. The original cost new values from the previous year are required as a beginning point to then apply additions, disposals, depreciation and/or obsolescence and were not accurately submitted when reported.
4. With various discrepancies, potential errors, and lack of supporting documentation; the return was processed by removing disposals, applying additions and adding C.I.P. to determine a final value.

Recommendation: Recommending the value remain at \$1,489,283 and the property owner may appeal after notified and must provide supporting documentation for specific idle equipment.

Reviewer: Wanda Brown

Motion to approve recommendations on a & b:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
6690 SUMMERVILLE LLC	57-21-A	81.3	81.3	CONTINUATION
INGHAM, DOUG & MARCIA	08-056	86.75	86.75	CONTINUATION
REDING, GABRIEL & JESSICA	24-5-D	30.87	30.87	CONTINUATION
YOUNGBLOOD, TED & BETTY	81-1	12.16	10.16	CONTINUATION

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. HB877 CUVA policy

Nancy Edgeman discussed the HB877 covenant policy. Mr. Wilson entertained a motion for the BOA to approve and sign the HB877 CUVA policy, A motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

b. Covenant release

Nancy Edgeman discussed the covenant release. Mr. Wilson entertained a motion for the BOA to approve and sign the covenant release, A motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

c. Sales ratio study

2025 SALES RATIO STUDY (2024 SALES)

All 1, 3, 4, 5(Residential, Agriculture, Commercial, and Industrial) based on 301 sales.

All 301 sales were considered in estimating approximate ratios for 2025.

Residential (1) (3) (4) (5) based on 228 sales.

Sales ratio .3680 COD .1864 PRD 1.01

Agriculture (1) (3) (4) (5) based on 69 sales.

Sales Ratio .3023 COD .2133 PRD 1.01

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

Sales Ratio .2897 COD .2137 PRD .98

Industrial (1) (3) (4) (5) based on 0 sales.

No Sales

Recommendation: Based on 2024 sales, I am requesting the BOA acknowledge the 2025 sales ratio study before any changes.

Reviewer: Nancy Edgeman

Nancy Edgeman discussed and the BOA acknowledged.

d. Pending SC appeals

Nancy Edgeman provided an update on all SC appeals and the BOA discussed.

IX: INVOICES

a. GMASS – Inv# 2833 / Amount \$13,194.44 / Due upon receipt

b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 227779 & 227780 / Amount \$262.50 / Due upon receipt

BOA approved to pay all invoices.

Meeting Adjourned at 10:53am

Doug L. Wilson, Chairman

Betty Brady

BB

John Bailey, Vice Chairman

JB

Matthew Kinnamont

MK by DL

Cathy Brown

**Chattooga County
Board of Assessors Meeting
May 14, 2025**