

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of May 18, 2018

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**Attending:** William M. Barker – **Absent**  
Hugh T. Bohanon Sr. – Present  
Richard L. Richter – Present  
Doug L. Wilson – Present  
Betty Brady - Present  
Nancy Edgeman – Present

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**Special Meeting called to order at 9:00 am**

**APPOINTMENTS:** County Attorney, Chris Corbin and Tax Commissioner, Joy Hampton

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes May 9, 2018

**BOA reviewed, approved, & signed**

**II. APPROVAL FOR ASSESSMENT NOTICES**

**2018 Sales Ratio Study based on 2017 sales with 2017 Sales Ratio Study comparison**

233 transfers were considered in estimating approximate ratios and values for the 2018 digest

a. All 237 transactions remain and of these:

1. 26 Were Bank transactions
2. 154 Were Fair Market Improved
3. 53 Were Land Market

b. The Median Ratio for these transactions is 36.09

c. The Price Related Differential (PRD) is 29.01

d. The Coefficient of Dispersion (COD) is 1.15

**2017 Sales Ratio Study Comparison Based on 2016 sales of all grades**

208 transfers were considered in estimating approximate ratios and values for the 2017 digest

a. Transfers were based on all grades

1. The Median Ratio for these transactions is .3617
2. The Price Related Differential (PRD) is .2627
3. The Coefficient of Dispersion (COD) is 1.07

*Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.*

**Recommendation:** Kenny Ledford and Nancy Edgeman recommend no change for 2018 based on sales listed above with a Median of 36.09%.

**Reviewer:** Nancy Edgeman & Kenny Ledford

**Motion to approve Assessment notices and send file to SouthData:**

**Motion:** Mr. Wilson

**Second:** Mrs. Brady

**Vote:** All that were present voted in favor

**III: PERSONAL PROPERTY FREEPORT APPROVAL**

**Motion was made by Mr. Richter to hold Freeport for approval during the meeting on May 23, 2018, Seconded by Mr. Wilson, All that were present voted in favor.**

**County Attorney, Chris Corbin joined the meeting at 9:00am to discuss the Development Authority and Dixie Specialty Fibers, Inc. A motion was made by Vice Chairman, Mr. Bohanon acting as Chairman in the absence of Mr. Barker, Chairman to sign acknowledgement of the agreement and permit (tag) property to visit for improvements, Seconded by Mrs. Brady, All that were present voted in favor.**

**The BOA discussed Mt. Vernon Mills values. Motion was made by Mr. Richter to re-evaluate Mt. Vernon Mills for 2018 due to expired agreement, seconded by Mr. Wilson, all that were present voted in favor.**

**Board of Assessors discussed CAVEAT, travel, and Expenses.**

**Mr. Wilson stated he would not be attending the meeting on May 23, 2018. Mrs. Brady stated she would be absent from the meeting first week in June.**

**Meeting Adjourned at 10:54am**

**William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
Richard L. Richter  
Doug L. Wilson  
Betty Brady**

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BB  
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