

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 16, 2019

Attending: Richard L. Richter, Vice Chairman – Present
Doug L. Wilson, Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 2, 2019 & No Meeting for October 9, 2019

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

c. Mail:

1. GAAO Election ballot

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2019 MH's Certified to the Board of Equalization –1

Total 2019 Real & Personal Certified to Board of Equalization - 26

Cases Settled – 24

Hearings Scheduled –2

Pending cases –2

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

The Appraisal Staff are working towards getting everything entered and prepared for 2020.

NEW BUSINESS:

V. APPEALS:

2019 Mobile Home appeals taken: 19

Total appeals reviewed Board: 19

Pending appeals: 0

Closed: 19

2019 Real & Personal Appeals taken: 72

Total appeals reviewed Board: 72

Pending appeals: 0
 Closed: 72

Weekly updates and daily status kept for the 2019 appeal log by Nancy Edgeman.
BOA acknowledged

V: MISC ITEMS

a. 2019 Public Utilities

The 2019 Public Utility valuation and notices have arrived from the Department of Revenue. I am in the process of preparing the notices to be mailed to each of the Utility companies. Part of the preparation involves the "equalized ratio" for tax year 2019.

The Department of Audits Sales Ratio for the 2019 tax year is **36.46%**. This is based on 2018 sales.

Last year (tax year 2018) the board adopted an equalized ratio of **36.34%** based on the Department of Audits Sales Ratio Study with 2017 sales prices.

Before the 2019 notice of assessments for public utilities can be completed I will need to know the following:

1. Does the board want to adopt the Department of Audits ratio of 36.46%? If this ratio is adopted the Utility Companies will appeal to the Department of Revenue.
2. Does the Board want to use the "in house" sales ratio study based on all qualified 2018 sales with a ratio of 39.60%? If this ratio is adopted the Utility Companies will appeal to the Board of Assessors.

The 2019 in-house Sales Ratio study based on 2018 sales was presented and approved by the Board of Assessors on June 5, 2019. The ratio approved was 39.60%. Below is a comparison of the Utilities using 36.46% and 39.60%:

2019 PUBLIC UTILITY COMPARISON						
COMPANY	VALUE	RATIO 36.46	TOTAL	VALUE	RATIO 39.60	TOTAL
ALABAMA POWER	19,808	36.46	7,222	19,808	0.4	7,923
AT & T COMMUNICATIONS	56,247	36.46	20,508	56,247	0.4	22,499
ATLANTA GAS LIGHT	336,822	36.46	122,805	336,822	0.4	134,729
BELLSOUTH TELECOM INC	14,286	36.46	5,209	14,286	0.4	5,714
CENTURYLINK COMMUNICATION LLC	439,978	36.46	160,417	439,978	0.4	175,991
COLONIAL PIPELINE	2,067,100	36.46	753,665	2,067,100	0.4	826,840
CHATT & CHICKAM RR COMPANY	1,037,652	36.46	378,328	1,037,652	0.4	415,061
EARTHLINK BUSINESS LLC	1	36.46	-	1	0.4	-
GEORGIA POWER	47,152,978	36.46	17,191,976	47,152,978	0.4	18,861,191
GEORGIA POWER NON OPERATING	423,000	36.46	154,226	423,000	0.4	169,200
GEORGIA WINDSTREAM	70,488	36.46	25,700	70,488	0.4	28,195
MCI COMMUNICATIONS	7,907	36.46	2,883	7,907	0.4	3,163
MCI METRO TRANS SERV LLC	737	36.46	269	737	0.4	295
NORTH GA EMC	7,535,892	36.46	2,747,586	7,535,892	0.4	3,014,357
NORTH GA EMC NON OPERATING	111,888	36.46	40,794	111,888	0.4	44,755
NORFOLK SOUTHERN CORP	60,660	36.46	22,117	60,660	0.4	24,264
PLANTATION PIPELINE	447,776	36.46	163,259	447,776	0.4	179,110
SOUTHERN NATURAL GAS CO	35,660	36.46	13,002	35,660	0.4	14,264
THORUOGHBRED TECHNOLOGY	138,045	36.46	50,331	138,045	0.4	55,218
WINDSTREAM GEORGIA COMM LLC	4,712,481	36.46	1,718,170	4,712,481	0.4	1,884,992
TOTAL	64,669,406	TOTAL	23,578,467	64,669,406		25,867,762
BASED ON 36.46 RATIO	\$ 23,578,467	0.028686	\$ 676,372			
BASED ON 40.00 RATIO	\$ 25,867,762	0.028686	\$ 742,043			
DIFFERENCE			\$ 65,671			

Recommendation: It is my recommendation to use the in house sales ratio study of **39.60%** for 2019 Public Utilities.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Review Field Appraiser Resumes – We have a total of 10 applicants scheduled to interview. The interviews are scheduled for 9:00am thru 11:00am on October 21st & 22nd, 2019.

BOA discussed

c. Discussion – Employee Time

BOA discussed employees time and agreed that any employee that uses all of their allotted time must provide a doctors excuse if absent, late or leaving early. Employees will not receive pay for any time missed after using allotted time.

Meeting Adjourned at 9:50am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer

Handwritten signatures on horizontal lines. From top to bottom: a cursive signature (likely Doug L. Wilson), a cursive signature (likely Richard L. Richter), the initials 'BB' in blue ink, the initials 'RP' in blue ink, and the initials 'JB' in blue ink.

Chattooga County

Board of Tax Assessors

Meeting October 16, 2019