



**Pending appeals: 0**  
**Closed: 0**

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

**BOA acknowledged**

## **VI: COVENANTS**

### **a. Covenants with possible Breach**

1. Three Blessings LLC / Mary Ann Riggs – 2016-2019 \$7,858.05
2. Carl Dooley / Quinilivan Farms LLC - 2018-2019 \$3,414.21
3. Chris Owens / Larry & Makayla Mccullough – 2011-2019 \$8,028.39
4. Bill & Alma Smith / Susan & Robert Butler – 2014-2019 \$11,321.96

**Requesting approval to mail 30 day notice of intent to breach covenant letters.**

**Reviewer:** Nancy Edgeman

**Motion to approve and mail Notice of intent to breach letters to property owners listed above:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

## **VII: SALES RATIO**

### **2019 Sales Ratio Study based on 2018 sales**

253 transfers were considered in estimating approximate ratios and values for the 2019 digest

a. All 253 transactions remain and of these:

1. 5 Were Bank transactions
2. 187 Were Fair Market Improved
3. 61 Were Land Market

b. The Median Ratio for these transactions is 39.60%

c. The Coefficient of Dispersion (COD) is .1360%

d. The Price Related Differential (PRD) is 1.04%

### **2018 Sales Ratio Study based on 2017 sales**

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 .2901%

d. The Coefficient of Dispersion (COD) is 1.15%

*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:** Based on 2018 sales, I recommend approval for ratio from in house sales study of 39.60% listed above and approval to send data file to SouthData for Assessment notices for 2019.

**Reviewer:** Nancy Edgeman

**Motion to approve ratio above for 2019 and send file to SouthData for Assessment notices:**  
**Motion: Mr. Richter**  
**Second: Mrs. Brady**  
**Vote: All that were present voted in favor**

**VIII: INVOICES**

**a. Schneider Geospatial (qpublic) – Inv-4547 Due Date June 30, 2019 Amount \$603.33**  
**BOA reviewed, approved, and signed**

**Meeting Adjourned at 10:00am**

**Doug L. Wilson, Chairman**  
**Richard L. Richter**  
**Betty Brady**  
**Randy Pauley**



**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of June 5, 2019**