



Whitfield County Board of Assessors
303 W. Waugh St.
Dalton, GA 30720



Whitfield County Board of Assessors Press Release (7/5/2022) regarding the mail out of 2022 Assessment Notices

Date: 7/5/2022

Hi! My name is Ashley O'Donald, Chief Appraiser of the Whitfield County Assessors Office. I wanted to reach out directly about the real estate market in Whitfield County, the state of our digest, and the assessment notices you will be receiving in the mail this week and next week.

The primary responsibility of the Board of Assessors is to appraise property at fair market value for ad valorem tax purposes each year. Our date of assessment is January 1st, meaning our values are based on the market in the previous year (2021).

Unlike other county departments, we are wholly operated as a separate entity from the rest of county government. The Board of Commissioners appoints our board members and provides funding for our operation. Beyond that, we are overseen by two statewide departments, the Department of Audits & Accounts (DOAA) and the Department of Revenue (DOR). The DOAA audits our digest every year. The DOR does a comprehensive audit every 3 years. The DOR also maintains our certification program, which requires initial training and continuing education for our Assessors and our staff appraisers.

Fair Market Value, especially in the residential market, grew significantly over the past 3 years. This is the most bullish market I've seen in my 20+ years in the assessment business. The market has soared. The reason? In its simplest terms, there hasn't been the supply on the market to keep up with demand for housing in Whitfield County. Other factors have also contributed to the soaring market, like lower interest rates, increased construction costs and high rental prices. Our date of assessment is January 1st, meaning the recent hike in interest rates has no bearing on our digest. However, sales trends through June 1st have shown no change in the status of the market.

We haven't made a wholesale increase in digest property values since 2017. Due to the infancy of the pandemic, we decided against wholesale changes in 2020 and only made market corrections to specific neighborhoods and areas of the county with a high concentration of sales activity in 2021. We've waited for a market correction and it hasn't come.

As I told the Board of Commissioners last month, our 2021 DOAA audit and our DOR review will likely find we are out of compliance in our statistical measures. We can fall under these standards for a few years without penalty to the digest. After repeated failure to comply, we are subject to fines from the Department of Revenue and will not recoup the full amount of Public Utility money our county's digest is allocated.

This has left us with no other choice than to raise property values throughout the county. We have set our base cost for residential improvements (Houses/Condos/Townhouses/ETC) to \$85 a square foot, in line with other I-75 counties north of the Atlanta Metro to the Tennessee State Line. It is 11% less than where the market indicates our base cost should be for residential property. By setting our base cost at

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\$85 a square foot, we are ensuring the top 10% of the market, the most inflated sales, are not driving our digest. Rather, the median sales price is driving the assessment values.

On average, the residential digest will be up 22% and the Commercial/Industrial digest will be up 15%. There will be pockets throughout the digest with higher percentage increases. In turn, some properties may have lost value or were closer to fair market value and are going up less than the average increase.

If your property value increased, your estimated tax bill total will go up too. This estimate is based on 2021 tax rates and 2022 values. The Assessors Office's work is only one part of the taxation equation. 2022 millage rates will be set by the County, Cities, and School Boards in August.

I believe this digest is fair and equitable. However, you may disagree with your assessment. My staff is ready to assist you, whether you simply want an explanation regarding your value change or would like to file an appeal of your value.

We pride ourselves on transparency. We offer several resources online. All of our property and sales information is available at www.whitfieldassessor.com. You can also file assessment appeals, file personal property returns and have access to a slew of other information, like our maps and our video tutorials. Our office also maintains a Facebook Page. Like us at www.facebook.com/whitfieldassessor for information and videos.

We encourage people to file their property appeals online (www.whitfieldassessor.com), especially given our space constraints since moving out of the courthouse last year. We will accommodate anyone who wants to file their appeal in our office at 303 W. Waugh Street, the brick building next to the Krystal Restaurant. My staff is also ready to assist you on the phone too. Our phone number is (706) 275-7410.

Assessment notices were printed and mailed on Friday, July 1st. The last day to appeal the initial property assessment is Monday, August 15th. Assessment notices are available on our website.

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