

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 9, 2015

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present
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Meeting called to order @ 9:05 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 2, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. 2015 Consolidations

2. Chattooga County On-site visit-2016 Data transfer conference

Mr. Barrett & Mrs. Edgeman will prepare an Agenda with a list of concerns for the meeting on January 19, 2016.

3. Veterans Exemption Brooks

4. Timber Harvest

5. 2015 Property sale for \$600,000

BOA acknowledged receiving email

III. BOE Report: Roger to forward via email an updated report for Board's review. **Please see attached Boeq report.**

The BOA acknowledged that email was received

We have 1 2014 appeal pending before the Superior Court (Alvin Sentell)

a. Total 2015 Certified to the Board of Equalization – 29

Cases Settled – 28

Hearings Scheduled – 1

Pending cases – 1

b. Total TAVT 2013-2015 Certified to the Board of Equalization – 37

Cases Settled – 37

Hearings Scheduled – 0

Pending cases – 0

The Board acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

Mr. Barrett stated the office is working on Covenants, responses to Water craft letters that were mailed, tax bills, splits & transfers, and visiting properties.

NEW BUSINESS:

V. Appeals:

2015 Appeals taken: 98 (including 6 late appeals)
Total appeals reviewed Board: 97
Pending appeals: 1
Closed: 95
Includes Motor Vehicle Appeals
Appeal count through 12/07/2015

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.
 The Board acknowledged

VI: MISC ITEMS:

a. 2015 Sales Study (Item on hold for weekly discussion)

- 1) There are 98 total sales that have bank sales with houses and land over districts 1-5.
- 2) Out of the 98 sales there are:

30 that are grade 105 plus
 52 that are grade 95 and lower
 16 that are grade 100

AFTER FACTOR APPLIED		BEFORE FACTOR APPLIED, being 1.00			
FACTOR	GRADE 105 - PLUS	MEDIAN	0.38	MEDIAN	0.41
1.10		MEAN	0.47	MEAN	0.49
		AG	0.38	AG	0.38
		AVG DEV	0.17	AVG DEV	0.19
		COD	0.46	COD	0.46
		PRD	0.99	PRD	1.07
FACTOR	GRADE 95 AND LOWER	MEDIAN	0.38	SAME AS ABOVE	
0.85		MEAN	0.47		
		AG	0.38		
		AVG DEV	0.17		
		COD	0.46		
		PRD	0.99		
FACTOR	GRADE 100	MEDIAN	0.38	SAME AS ABOVE	
1.05		MEAN	0.47		
		AG	0.38		
		AVG DEV	0.17		
		COD	0.46		
		PRD	0.99		

Determination: After applying a 1.10 factor to 105 plus grades, 0.85 factor for 95 and below grades, factor of 1.05 for 100 grades for districts 1-5, the Median and AG are the same at 0.38. This gives us a PRD of 0.99.

Recommendation: It would be recommended to apply a factor of 1.10 to 105 plus grades, a factor of .85 to 95 and lower grades, apply a factor of 1.05 to 100 grades. These would be for all Districts.

Reviewer: Kenny Ledford & Leonard Barrett

Date: 8/21/2015

b. This agenda item is to address revaluation of properties for tax year 2016.

1. Ratio studies of 2015 and prior year sales indicate equity issues in property tax values in relation to market.
2. Studies indicate higher grade homes (100 grade and up) are typically valued lower than market while lower grade (90 grade and less) are typically valued higher than market. All 2015 improved residential sales have been visited to verify accuracy of tax record data.
3. There are exceptions (ex. Everett Forest) to the rule in item 2 above. There may be yet other undiscovered exceptions to the rule in subdivisions of both higher and lower grade homes.
4. The board has been presented with an estimation of time and staff required to visit all the higher grade homes that may be subject to value increase.
5. Because of the possibility of more exceptions, further detailed ratio studies should be preformed and data verification of lower grade homes should not be ignored.
6. Also, there is concern about the uniformity of data verification not including other classes of property such as commercial, agricultural and industrial.
7. Another method of data verification that may address the matter of uniformity is to visit a portion of each class of property proportional to the total of all classes. For example: the commercial property represents approximately 3.76% of the total property count (546 comm. /14485 total = 3.76%). There are approximately 14485 parcels of which approximately 546 are improved commercial. Therefore, 3.76% of the properties visited in the review should be commercial properties.

Recommendation:

Verify data of a representative sample of each class of property. For example: there are approximately 3.76% of the total parcels that are improved commercial. Therefore, 3.76% of the properties visited should be commercial. All other property classes should be represented proportionally in the number of properties to be visited.

Reviewer: Leonard Barrett

c. 2016 PROPERTY VALUE UPDATE

Residential Property Reval below is a portion of the 2016 property revaluation:

1. There are 8639 residential properties – 48.7% to be visited to meet the proportional count of residential out of the 17,737 parcels in the county (including personal property and exempt) – that's about 584 residential properties to be reviewed.
2. Update on property visits between November 25 and December 4, 2015
 - a. Field representatives are still averaging about 25 properties per week and including sales and tags to check we are averaging approximately 35 to 40 properties per week.
 - b. The 35 or 40 includes all visits, gathering accurate data (new additions, measuring to verify existing out buildings, etc) data entry, sketch changes, new sketches and photos.
 - c. Also maintaining spreadsheet of changes in value as a result of the reval and keeping a running PDF file for record cards with notes and sketches to be reported to the Board of Assessors.
 - d. Please review PDF file attached to the email forwarded to the Board of Assessors.
 - e. Reviews are resulting in additions or accessories such as patios, pools, utility buildings, carports and screen or open porches on most all properties visited.
 - f. There are also a couple properties adding an additional main building.
 - g. Many properties have changed to galvanized metal roofs and kept maintenance up to date according to the most recent 25 properties visited.
3. The projected goal to meet 1200 visits to include all classes of property will most likely end up closer to a total of about 500 to 550 by mid March, 2016.

Reviewers: Wanda Brown and Randy Espy

d. 2016 Revaluation Concerns

Contention: Field Representatives original projected goal was to visit 1200 properties between October 2015 and April, 2016.

Determination:

1. The new projected goal is to visit approximately 500 to 550 properties by mid-March, 2016 due to the following concerns:
 - a. Randy Espy, Appraiser II, Chattooga County Field Rep and Wanda Brown, Appraiser I, are currently working together visiting properties for the 2016 revaluation.
 - b. Roger Jones, Appraiser III works the visits for mobile homes.
 - c. We would like to extend our appreciation to the Board of Assessors for approving the purchase of more equipment and devices necessary to perform field work more efficiently.
 - i. We will update the Board of Assessors upon receiving the equipment at which time the process is expected to speed up.
 - d. Below is a recap of issues pertaining to the request for more equipment:
 - i. There is one working laptop between the three appraisers and one laser measuring device and one camera.
 - ii. During the appeal process, field reps used personal phones for maps, location directions and property photos. This is more time consuming not to mention the data usage from a personal account and there is usually an issue with the service connection.
 - iii. This method is not very efficient for conducting the 2016 property revaluation.
 - e. During the property visits there are several other factors slowing the process:
 - i. There are upcoming new house tags and move-to-complete tags that are processed as close to the first of the year as possible.
 - ii. Field representatives have also been working sales and check for building tags while in the areas of properties to be visited for revaluation.
 1. There are approximately 700 tags listed in tax records to be visited or resolved.
 - iii. Inclement weather, vehicle maintenance/repair and field assistant training. Training is improving and if it so pleases the Board of Assessors please discuss any concerns with the Chief Appraiser, Leonard Barrett and Randy Espy, Appraiser II.
 - f. The exempt properties most likely will not be a feasible part of the deadline.
 - i. Most exempt properties have no sketches in tax records.

Recommendation:

1. Continue with the residential projected goal of 500 visits to include all grades.
2. Requests only splitting up appraisers upon receiving the additional equipment and/or when training is complete.
3. Process exempt properties upon individual requests and also include maybe one a week during the reval if it does not decrease the number of residential properties to reach the projected goal.

Reviewer: Wanda A. Brown

The Board acknowledged and discussed items a-d.

e. Re: timber harvest

We have pinpointed two parcels undergoing timber harvest. They are parcels 80-9 and 27-12. Kenny has not received the timber tax forms on them yet. Map 80-9 is owned by Andy Allen who owns a timber company and map 27-12 is owned by Hancock timber. Kenny stated that they more than likely will send in timber tax when harvest is complete.

Reviewer: Randy Espy

The Board acknowledged.

f. Map & Parcel: 30-76-A

Owner Name: Braden, Jerry & Annamarie

Tax Year: 2013

Appraiser notes:

Owner's Contention: Tax values were not adjusted for 2013 or 2014. Owner has asked for information to be sent to him showing the correct values; so that he may go speak with tax commissioner.

Determination: An appeal was filed for tax year 2013. A board decision on 04/01/2015 set the value for 2013 and 2014. The taxpayer was notified of changes to tax value for 2013 but was not notified of changes to 2014. A bill correction was not sent to tax commissioner for either year.

Recommendations: I recommend sending a bill correction for 2013 and 2014 to the tax commissioner. I am requesting the board's direction regarding informing Mr. Braden of the 2014 tax value.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: EXEMPTIONS

a. Map & Parcel: 64E 56 and 64E 57 A

Owner: Welcome Hill Baptist Church

Contention: Church should have been tax exempt

Determination: In 2014 Mountain View Baptist Church obtained two pieces of property near the church. One piece (64E 56) was a small lot with a house on it. The other piece of land (64E 57 A) is .51 acres with no structure. In 2015 the house was torn down. These properties are being used by the church as additional parking. The church paid the taxes for 2014 at which time they were told by someone in the Tax Commissioners Office that they would not owe taxes for 2015 since churches are exempt. However, they failed to tell them to contact our office to let us know the land would be used for church parking. When the church received the tax bill for 2015 Pastor Kevin Norton went to the Tax Commissioners Office to check why they received the bill and at that time he was told to check with our office. When the transfer was done from the previous owner to the church all exemptions were taken off the account since we were not told that the church would be using it as parking and that the house was being torn down. Pastor Norton is asking that the church be exempt from the 2015 taxes (64E 56 in the amount of \$190.43 and (64E 57 A in the amount of \$10.55) for a total amount due from the church of \$200.98. The necessary changes will be made for the 2016 tax year and there will be no taxes due from the church.

Recommendation: I would like to recommend removing the church taxes for 2015 however, according to the code section 48-5-41 it states that an application must be submitted by April 1st in order to receive this exemption. Pastor Norton has filled out the application and I am recommending this application be approved and combining these properties for the 2016 tax year.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: COVENANTS

a. Map/Parcel: 25-24-C

Owner: WESTALL, CHRISTIE

Tax Year: 2016

Contention: The property owner is not interested in filing covenant for 8 acres.

Determination:

1. Update from Board decision November 18, 2015.
2. As previously instructed by the Board of Assessor's the property owner was informed of GA law requiring the house and 2 acres be excluded from the covenant on the 10 acre property.
 - a. The property owner was also informed that the existing covenant for map/parcel 25-24-C is to be released and she may re-apply for covenant on 8 acres with supporting documentation of agricultural use.
 - b. A new application was sent along with the letter requiring no recording fee as this was an office error.
3. The property owner contacted the Assessor's Office by phone to discuss the letter informing her of the Board's decision to release the covenant beginning 2016.
4. The property owner stated that she understands the Board's decision and she appreciates the opportunity to re-apply for the 8 remaining acres, however; she may decide not to file a new covenant.

Recommendation:

Requesting the Board of Assessor's sign the release of covenant pertaining to map/parcel 25-24-C

Reviewer: Wanda A. Brown

The Board signed acknowledgement and release of Covenant.

Mr. Wilson requested the Pay increase letter be prepared for the next meeting for the Board to sign to send to the Commissioners office.

The Board stated the Assessors office will close at 12:00 pm on December 23, 2015.

Meeting Adjourned at 9:35 a.m.

William M. Barker, Chairman
 Hugh T. Bohanon Sr.
 Gwyn W. Crabtree
 Richard L. Richter
 Doug L. Wilson

Handwritten signatures of the five board members: William M. Barker, Hugh T. Bohanon Sr., Gwyn W. Crabtree, Richard L. Richter, and Doug L. Wilson, each written over a horizontal line.

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 Meeting of December 9, 2015