

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 6, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present 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. First Order of Business

a. Appointment of Chairman for 2016

b. Appointment of Secretary for 2016

Motion was made by Mr. Richter to reappointment Mr. Barker as Chairman and Nancy Edgeman as Secretary, Seconded by Mr. Bohanon, and all that were present voted in favor.

II. BOA Minutes:

Meeting Minutes for December 30, 2015

BOA reviewed, approved, & signed

III. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Timber Tax Map 75-29

2. GAAO One Day Seminar on HB 202 Regs

3. Department of revenue Job Posting

4. Canceled Chattooga Co onsite meeting

The Board of Assessors requested the scheduled meeting remain as is.

5. File Server

Board approved purchase of New Computer

6. 2007 Hardware Wellness Center

The Board advised Hardware Wellness to contact the Tax Commissioner.

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 – 39
Cases Settled – 39
Hearings Scheduled – 0
Pending cases – 0

The Board acknowledged there are 1 hearing scheduled at this time.

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

Mr. Barrett stated the Homesteads are coming in slowly and the Covenants are steadily coming in.

NEW BUSINESS:

V. Appeals:

2015 Appeals taken: 98 (including 6 late appeals)
Total appeals reviewed Board: 98
Pending appeals: 0
Closed: 98
Includes Motor Vehicle Appeals
Appeal count through 12/21/2015

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 1.10	GRADE 105 - PLUS	MEDIAN	0.38	MEDIAN	0.41
		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 0.85	GRADE 95 AND LOWER	MEDIAN	0.38	SAME AS ABOVE	
		MEAN	0.47		
		AG	0.38		
		AVG DEV	0.17		
		COD	0.46		
		PRD	0.99		
FACTOR 1.05	GRADE 100	MEDIAN	0.38	SAME AS ABOVE	
		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

December 30 and January 6 Updates

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. Field representatives have completed the 100 grade and above portion of property reviews with the exception of three remaining visits and two follow up visits.
3. There are seven sales and eight new houses and also move-to-complete tags to visit for the year end and first of the year deadline to meet the projected goal to catch up sales and new houses and complete the 100 grade and above revaluation sample.
4. This puts the projected goal being about on schedule, running only approximately a week behind as the visits along with data entry will go into the first or second week of January.
5. The next set of visits will be for the 95 grade and below with a projected goal of approximately 250 field visits to be conducted by the end of March.

6. Assuming the visits are fairly simple without complex sketches, re-sketching or numerous additions per visits, the approximate 63 working days would be 4 visits per day with data entry.
7. Currently averaging 5 to 6 visits per day including data entry is encouraging that the projected goal of 250 visits of 95 grades and below could be met by the end of March, 2016.
8. The application for homesteads, covenants, returns and personal property maintenance kicks into high gear from January 1 to April 1.
9. If it so pleases the Board and the chief appraiser acknowledges, is it still the main priority of field representative's to mainly focus on property visits to meet the end of March deadline.

Reviewers: Wanda Brown and Randy Espy

The BOA acknowledged and discussed

VIII: MISC ITEMS

a. Map / Parcel: 8-75

Property Owner: Janice Copeland Turkett

Tax Year: 2012-2015

Owner's Contention: Taxed on to many acres.

Appraiser Note: Map and parcel 8-75 is located on South Shinbone Road. This property was a split of two acres from 20 acres in 2015 from Janice Copeland Turkett to Albert Lee Roach. It was determined after split the acreage was calculated to 14.85 acres. Before the split the acreage should have been 16.85 acres not 20.00 acres. The tract had been over taxed by 3.15 acres.

Recommendation: It is recommended to correct the 2015 tax bill and apply for refunds if applicable for 2012-2014 tax years for the overtaxed acreage of 3.15 acres.

Reviewer: Kenny Ledford

Date: 12/30/2015

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. To: Board of Assessors

Tax Year: 2016

For the past several years John Berry with Governmental Systems has printed and mailed the Business Personal Property Return Forms for us. The charge is \$1.10 per mail piece plus a \$50.00 set up fee. We have approximately 750 parcels which include aircraft, boats, businesses, industries and Freeport accounts. The fee for printing and mailing plus the set up fee will be approximately \$875.00. I would like permission from the board to allow Mr. Berry to print these forms again this year. Thank you very much.

Reviewers Signature: Cindy Finster

Date: 1/4/2016

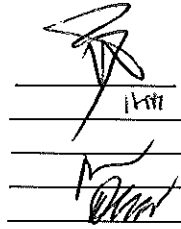
Motion was made by Mr. Richter for Governmental Systems to print and mail Business Personal property Return forms, Seconded by Mr. Bohanon, and all that were present voted in favor.

The Board instructed Mr. Barrett to follow up with the Commissioners office concerning the tape measure and Camera that was ordered.

Mr. Bohanon made a motion to review the Personnel Policy during the next Board meeting, Seconded by Mr. Richter, and all that were present voted in favor.

Meeting Adjourned at 9:35 a.m.

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

The image shows five horizontal lines, each with a handwritten signature written over it. The signatures are in black ink and appear to be cursive or semi-cursive. The first signature is the most prominent, followed by the others in descending order of height and complexity.

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