

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of February 10, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Absent</b>
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Meeting called to order @ 9:10 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for February 3, 2015

BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, & signed

**b. Emails:**

**1. Chattooga County On Site visit**

Mr. Barrett reported still no date set for meeting

**2. Mobile home decals**

**3. Employee reviews**

**4. Doyle Smith**

Mr. Barrett stated Kenny will present to Board during next meeting

**5. 2016 mobile home data file for Thomson Reuters**

**6. Delinquent Property Tax Sale**

**7. ACCG leg update 1/29/2016**

Mr. Barrett explained to 2 bills that may be of interest to the Board (1) HB 0862 expands the Statewide Homestead Exemption for Disabled Veterans (2) Senate Bill 0298 is a Property Assessment Cap

**8. Question for distribution**

**9. Colonial Pipeline Property Tax Bill Status**

**10. 2015 Georgia Power appeal response**

Mr. Barrett is preparing a summary for the Board and County Attorney, Chris Corbin to review.

**11. Delinquent tax notice**

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 (Klatt)**

**Pending cases –1**

b. Total TAVT 2013-2015 Certified to the Board of Equalization – 41  
 Cases Settled – 39  
 Hearings Scheduled – 2  
 Pending cases – 0

The Board acknowledged there are 3 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 Covenants, Exemptions, and Personal Property.

**NEW BUSINESS:**

**V. Appeals:**

2016 Appeals taken: 1  
 Total appeals reviewed Board: 0  
 Pending appeals: 1  
 Closed: 0  
 Includes Motor Vehicle Appeals  
 Appeal count through 2/8/2016

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

Items a & b on pending update

c. 2016 Property Revaluation February 10, 2016

2016 Property Revaluation

1. An excel file with a breakdown of an estimated percentage of the number of property reviews being conducted was forwarded to the Board of Assessors on February 5, 2016.
  - a. Included in the excel spreadsheet was the original estimate of properties we thought we could review before the project began.
  - b. Below is an overview according to the number of visits currently being averaged per day:
    1. There are 14,485 real property accounts and 8,639 of those are residential.
    2. Residential represents 60% out of the 14,485.
    3. Field reps given approximately 120 work days averaging 6 visits per day is equal to 720 property visits not just residential but included in the 720 is commercial, residential, industrial, and mobile homes but excludes personal property.
    4. Therefore we need the percentage or number of just residential properties to review.
    5. If the residential is 60% of the total of 720 estimated from 120 work days averaging 6 per day then  $720 \times 60\% = 432$  residential properties to be reviewed.

2. Field representatives discussed with the chief appraiser, Leonard Barrett the projected goal of trying to conduct 500 residential properties by the end of March.
  - a. Out of the 500 approximately 250 of the visits would be 100 grade and above and the other 250 or at least as many as possible up to 200 *plus* visits would be 95 grade and below due to the time constraints.
  - b. Currently the count is 248 of the 100 grade and above that have been completed.
    - i. • The 100 grade and above will also include visits to add new houses and move-to-complete tags bringing the number of reviews higher than 248.
    - ii. • There are 11 new houses so putting us at 259 visits just including new construction.
    - iii. • The majority of sales and miscellaneous tags will most likely be included in the 95 grade and below reviews. We do not have a definitive total on these thus far.
  - c. Data collected from January 26 until February 5 is currently being entered.
3. 2016 Property Review Update
  - a. The end of January property reviews have been completed and all data entered.
  - b. A PDF file forwarded to the Board of Assessors via email on February 8, 2016 includes the end of January property record cards with sketches and notes of data entered.
  - c. A total of 24 visits conducted in 3 days for the first week of February are being processed. The majority of these records need further review pertaining to grade and physical which slows the process of data entry.
  - d. A PDF file for the visits conducted beginning February 1, 2016 includes the property records with completed data entry.

**Recommendation:**

Requesting the Board of Assessor's acknowledge receiving the excel spreadsheet emailed on February 5 and acknowledge PDF files with property record cards forwarded on February 8, 2016.

**Reviewer: Wanda A. Brown**

The Board acknowledged items a-c.

Mr. Bohanon requested a list of the Properties that has been visited to include Name, Property ID, Grade, Value before, and Value after.

**d. Item: 2016 MOBLE HOME DIGEST – STATUS UPDATE**

Appraiser: Roger F Jones

Determination:

1. The sequential file containing our 2016 mobile home data was sent to Matt Eslinger, Sr. Lead Applications Support Analyst for Thomson Reuters, on 01/20/2016.
  - a. The file was sent via email by Ray Campbell, Systems Analysis for GSI.
  - b. Receipt of the file was not acknowledged
2. On 01/27/2016, the aforesaid Matt Eslinger contacted me by email, inquiring if the 2015 MH digest submission had included a spreadsheet version of said data.
  - a. On 01/28/2016 I responded:
    - Yes;
    - I had retained a copy of the 2015 MH spreadsheet;
    - The 2016 data could be put into the same format/arrangement if so desired, and requested.
  - b. That same day I received a request for such a spreadsheet, and emailed it to Mr. Eslinger.

- c. Receipt of the file was not acknowledged.
3. During the weeks of 01/25/2016 and 02/01/2016 my assistance was requested by Glori Boyd, the Deputy Tax Commissioner, in running 2016 mobile home consolidations.
- a. This was our first clear indication that Thomson Reuters had received and processed the data files.
  - b. Chattooga MH(NHS) countywide count = 1,880
  - c. Thomson Reuters MH(NHS) countywide count = 1,868
    - Thomson Reuter's doest not include NO VALUE items in their count.
    - Chattooga has 13 NHS MHs at a value of -0- on the 2016 MH digest.
    - This results in a county-wide count discrepancy of 1.
  - d. Chattooga MH(NHS) county wide 40% assessment = \$ 6,275,341.
  - e. Thomson Reuters MH(NHS) county wide 40% assessment = \$ 6,275,341.
  - f. Comparing tax estimates for 2016 (this verifies millage rates and calculations)
    - Chattooga estimate for County tax revenue = \$ 78,402
    - Thomson Reuters estimate County tax revenue = \$ 78,401
    - Chattooga estimate for School tax revenue = \$ 88,644
    - Thomson Reuters estimate School tax revenue = \$ 88,645
4. On 02/04/2016, Deputy Tax Commissioner Glori Boyd reported that Thomson Reuters had forwarded the tax bill files to Diversified Companies, LLC. This is the company contracted to print and mail the final tax bills.
- a. Ms. Boyd reported she had hand-calculated estimated tax amounts on 5 accounts chosen at random from the Tax Commissioner's system.
    - One account from each of the County's 5 taxing districts.
    - Ms. Boyd reported that her calculations and the VCSTax System calculations were within acceptable ranges of each other.
  - b. Diversified Companies, LLC is supposed to send sample bills for proofing prior to mailing the tax bills.

**Reviewer: Roger F Jones**

The Board acknowledged

## VII: COVENANTS

MAP PAR	NAME	ACERAGE
73-27	DAWSON CHARLES WESLEY	20 - RENEWAL
67-43	DAWSON JOE G	91 - RENEWAL
84-33	DAWSON PATRICIA A & ROGER	161.85 - RENEWAL
44-18A-TR8	DOWNES GLENN N.	13.09 - RENEWAL
37-84	DUPREE J W	83.75 - RENEWAL
50-66	EVANS JAMES B	31.70 - RENEWAL
24-32	FLAMMER WILLIAM J & JOAN WOMACK	802.36 - RENEWAL
36-10	GILREATH STEVEN	39.40 - RENEWAL
78-8E	GREENE DENNIS L & SUSAN H	44.85 - RENEWAL
16-66D	GRIFFITH MARK A & LINDA	36.98 - RENEWAL
5-2E	HAYES CHRIS	25 - CONTINUATION
8-88 & 8-88A	HESTER WILLIAM ADAM	148.21 - RENEWAL
56-40	HOLLIS JAMES MAX	31.99 - RENEWAL

61-1  
61-1B  
35-32A  
35-32  
2-36  
81-19

HOLT DONALD VERNON  
HOLT JAMES T JR & FRANCES MAXEY  
HOOD BOBBY J SR  
HOOD JAMES  
HUDGINS JOSEPH  
HUNTER JAMES H

90.22 - RENEWAL  
90.23 -RENEWAL  
80.80 - CONTINUATION  
219.58 - CONTINUATION  
23 - NEW  
67.73 - RENEWAL

**Reviewer: Nancy Edgeman**

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

### VIII: INVOICES

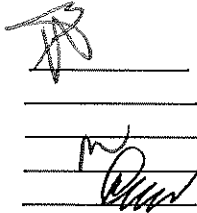
a. **Schneider (qpublic) invoice #166739 Date 2/2/16 Amt. \$625.00** The Board reviewed, approved, & signed

Mr. Bohanon inquired about the camera that was ordered thru Office Depot. Mrs. Edgeman replied she was working with Office Depot to get the sale price.

Mrs. Edgeman prepared copies of the revised BOA Personnel Policy for the Board to review. The Board instructed Mrs. Edgeman to send a copy to the County Attorney, Chris Corbin to review and they will possibly adopt during the next Board meeting.

Meeting Adjourned at 9:50 a.m.

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



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