

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of February 24, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b>
	<b>Hugh T. Bohanon Sr. – Absent</b>
	<b>Gwyn W. Crabtree – Present</b>
	<b>Richard L. Richter – Present</b>
	<b>Doug L. Wilson – Present</b>

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Meeting called to order @ 9:04 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for February 17, 2015

BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, & signed

**b. Emails:**

1. Tax Map 8-64

2. 2016 field work for reval project

Motion was made by Mr. Wilson for field Reps. to only visit 100 grades and above homes for revaluation, Seconded by Mr. Richter, all that were present voted in favor.

3. Chad from Carter & Sloop

4. Anthony & Dawn Hudgins

5. Correction

6. ACCG Legislative Update

7. Map T16-46 Tim Perry

8. 2016 March Tax Sale Posted

9. Clinton Agnew Covenant

Board will discuss further during next meeting

BOA acknowledge receiving email

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

Requesting BOA acknowledge 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 2013-2016 Certified to the Board of Equalization – 41**

Cases Settled – 40

Hearings Scheduled – 1

Pending cases – 0

Requesting the Board acknowledge there are 2 hearing scheduled at this time.

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
Still working Covenants, Homesteads, & returns

**NEW BUSINESS:**

**V. Appeals:**

**2016 Appeals taken: 1**  
Total appeals reviewed Board: 1  
Pending appeals: 0  
Closed: 0  
Includes Motor Vehicle Appeals  
Appeal count through 2/22/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.  
Requesting the Board acknowledge

**VI: MISC ITEMS:**

a. 2015 Sales Study (items in red are updates)

1) There are 98 (187) total sales that have bank sales with houses and land over districts 1-5.

2) Out of the 98 (187) sales there are: **UPDATED NUMBERS IN RED**

30 that are grade 105 plus 46

52 that are grade 95 and lower 108

16 that are grade 100 33

		AFTER FACTOR APPLIED			BEFORE FACTOR APPLIED, being 1.00	
		UPDATED 2/22/2016				
FACTOR 1.10	GRADE 105 - PLUS	MEDIAN	0.38	36	MEDIAN	0.41
		MEAN	0.47	42	MEAN	0.49
		AG	0.38	34	AG	0.38
		AVG DEV	0.17		AVG DEV	0.19
		COD	0.46	1.16	COD	0.46
		PRD	0.99	1.21	PRD	1.07
FACTOR 0.85	GRADE 95 AND LOWER	MEDIAN	0.38	44	SAME AS ABOVE	
		MEAN	0.47	53		
		AG	0.38	39		
		AVG DEV	0.17			
		COD	0.46	1.23		
		PRD	0.99	1.36		
FACTOR 1.05	GRADE 100	MEDIAN	0.38	37	SAME AS ABOVE	
		MEAN	0.47	48		
		AG	0.38	37		
		AVG DEV	0.17			
		COD	0.46	1.28		
		PRD	0.99	1.28		

Determination: After applying 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 REVISED: 2/22/2016

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 Revaluation Update:**

- a. PDF format of property reviews for Feb 12th and 16<sup>th</sup> forwarded to the Board on February 19 are available for the Board's review in meeting scheduled on February 24, 2016.
- b. If it so pleases the Board until the final adoption of the Board's action for field work to be directed to upper grade properties, field representatives will apply efforts toward the following:
  1. check-complete tags and following up on letters to property owners pertaining to appointments for re-visits in order to request access to locked or gated areas,

**Recommendation:**

Requesting the Board of Assessor's acknowledgement of receiving the email with property record cards including reviews from February 12 through February 16, 2016.

**Reviewers: Wanda Brown and Randy Espy**

The Board acknowledged and discussed items a-c.

**d. Map/Parcel: 27-51**

Owner: West, Esau

Tax Year: 2016

**Contention:** Requesting homestead and elderly exemptions at age 85 for tax year 2016.

**Determination:**

1. Mr. West does not have license or identification to verify age.
2. He has been unable to obtain a birth certificate.
3. Mr. West submitted all he has for identification: Medicare card, Signa Health Card and Affinis Hospice patient care sheet.
4. The property owner resides at the location for which he is filing for exemptions and his date of birth is 4/8/1931 according to his daughter who lives with him and Affinis Hospice contact, Jessica contacted by Wanda Brown, Appraiser I per phone call on February 17, 2016.

5. He has also submitted a 2015 Social Security statement as proof of income and his social security number is on that.
6. His social security number is also on the Affinis Hospice documentation that shows his date of birth.
7. Mr. Wests' daughter, Dana Phillips lives with him and she has submitted her social security income statement and driver's license.
8. According to research of Senate Bill #242, House Bill #1836 and O.C.G.A. § 48-5-40, the required documentation for proof of age is not specified.
9. According to the documentation submitted, Mr. West is eligible for elderly and school tax exemptions.

**Recommendation:**

1. If within the uniformity of all applicants and/or Board of Assessor's policy, if there's one in place for required documentation for proof of age and income:
  - a. Requesting homestead exemption approval
  - b. And state and local school tax and elderly exemptions

**Reviewer: Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Map / Parcel: 36-11A

Property Owner: John T Smithson

Tax Year: 2016

**Appraiser Note:** This property is located off of Harrisburg Road. The property was taxed at 53.00 acres. Property owner brought in a survey showing the property at 50.54 acres.

**Recommendation:** It is recommended to correct acreage per survey plat that matches deed book 147 page 480 and apply refunds if applicable.

**Reviewer: Kenny Ledford**

Motion to correct acreage:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

**VII: APPEALS**

a. Property: 39--9 ACC bldg 1 14x72 198  
 Tax Payer: CUMBAA, DORIS (Linda U  
 Year: 2015

ON HOLD PENDING  
 FURTHER INFO

TURED HOME

**Contention:** HOME IS NOT IN LIVEABLE CONDITION

**Determination:**

1. VALUE IN QUESTION: \$ 6,248
2. Home of record
  - a. 14x72 1985 Clayton
  - b. OPTS include house-style roof, central AC, a 12x18 1-story addition, a 4x18 open porch, a 3x5 landing and a bay window.
    - Floor value of home = \$ 2,903
    - Value of OPTs = \$ 3,345
  - c. Physical condition was listed at 16% for 2015 (fully depreciated)
  - d. Home is titled to Doris Duke Cumbaa
  - e. Ms. Cumbaa is deceased. Home is unoccupied.

## 3. Exterior inspection findings:

- a. Exterior shows deferred maintenance, but no major damage or deterioration to the home is evident that warrants depreciation in excess of 84% (16% physical).
- b. Home is listed with \$ 180 in "house-style" roofing. This roofing style is standard for this model and should not be added as an OPT.
- c. A 20x15 Carport has been added to the account which is not reflected in the 2015 appraisal.

## 4. Interior inspection findings:

- a. Floor needs repair in several areas.
- b. Some minor water stains are evident in ceiling in the middle and back areas of the home.
- c. The interior appears to be in over-all good condition
- d. The 1-story addition has had extensive leakage and water damage. Cost to repair would, in this appraiser's opinion, exceed the value contributed by the structure (\$ 2,340)

## 5. NADA values:

- a. 1985 Clayton Homes Inc 14x72 in poor condition (no extras) appraises at \$ 3,114.
- b. 1985 Clayton Industries 14x72, standard quality, in poor condition (no extras) appraises at \$ 7,105.

**Recommendations:**

- 1. Maintain home physical condition at 16%.
- 2. Set the value of the 1-Story addition at -0-
- 3. Add the 20x15 carport to the account beginning with the 2015 tax year.
- 4. Roofing on this home is standard for model; remove the \$ 180 roofing value.
  - a. Floor value of home = \$ 2,903
  - b. Value of 1-sty addition = \$ 0
  - c. Value of Carport = \$ 1,987
  - d. Value of other OPTS = \$ 824

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Total Appraisal 2015	\$ 5,714

## 5. Apply 2015 value to 2016 account

Reviewer: Roger F Jones

b. Property: 64--100-9 ACC bldg 4 32x56 2015 Clayton Manufactured Home  
 Tax Payer: DUNN, NATHAN HOWARD  
 Year: 2016

**Contention:** ERROR IN MANUFACTURED HOME DIMENSIONS**Determination:**

- 1. Value in contention is \$ 51,032.
- 2. Mobile home is listed at 32x56 (1,792 SQFT)
- 3. Appellant reports that actual size of the home is 26x56 (1,452 SQFT)
- 4. Field Inspection on 02/22/2016 verified the size of the home as 27x56 (1,512 SQFT)

**Recommendations:**

- 1. Correct home dimensions to 27x56.
- 2. Adjust value of home to \$ 43,752 for the 2016 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

### VIII: COVENANTS

MAP PAR	NAME	ACERAGE
48B-9	NIXON DONALD	69.68 CONTINUATION
67-12	OWINGS JEFFERY & LISA	13.38 NEW
M04-1A*	POWELL CHARLES WAYNE	8 CONTINUATION (see pics)
8-102 & 8-102A	POWELL MORRIS WAYNE & MARY DELAINE	31 RENEWAL
65-31	RUTLEDGE ALAN LEE	36.49 RENEWAL
77-6	SCOGGINS MARK KEVIN	26.4 RENEWAL
8-61-T31	SHEFFIELD STANLEY	31.04 RENEWAL
8-43A	SHINBONE RANCH LLC	38.11 NEW
13-76B	STEPHENSON JOSEPH AW	49.7 CONTINUATION
37-1	TAPP MICHAEL SHANE	19.24 NEW
40A-44	TAYLOR DONNY & JAMIE	43.41 NEW
30-1	TEAGUE MARTHA JO	72 NEW
55-69	THOMAS JACK & AMY JOE	83.82 RENEWAL
64-27	THOMAS JACKIE C & LINDA KAY	28 RENEWAL
55-110	THOMAS JIMMY JACK	171.69 RENEWAL
55-110D	THOMAS JOSHUA COLE	54.1 CONTINUATION
18-48	TREADAWAY MAX & DARLENE	72.92 RENEWAL

M04-1A was transferred from Father to Son property is less that 10 acres and still qualifies. See pics in file.

Reviewer: Nancy Edgeman

Motion to approve all Covenants listed above:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Meeting Adjourned at 10:17AM

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

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Meeting of February 24, 2016