

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 23, 2016

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 @ 9:04 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 16, 2016
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

- 1. Budget Expenditures Report 2-29-2016**
- 2. C Brooks Veterans Exemption**
- 3. Property Reval sort by grade**
- 4. ACCG Legislative Update**
- 5. CAVEAT**

William Barker, Richard Richter, Leonard Barrett, & possibly Hugh Bohanon will attend CAVEAT in May 2016.

- 6. Tommy Chadwick Covenant**
- 7. Building Construction by year**
- 8. Phillip Wright Complaints**
- 9. County Web verification**
- 10. 2016 Digest Submission**

The BOA agreed Wanda Brown will be in charge of the 2016 digest

- 11. Chattooga Shape files**
- 12. Aladdin manufacturing payment in lieu of Taxes**

BOA acknowledged and discussed 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 – 29
Hearings Scheduled – 0
Pending cases – 0
- b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41**
Cases Settled – 41

Hearings Scheduled – 0
Pending cases – 0

The BOA acknowledged there are 0 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 3/7/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.
 The BOA acknowledged

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
FACTOR APPLIED, being 1.00

16 that are grade 100		33	AFTER FACTOR APPLIED			BEFORE	
FACTOR APPLIED, being 1.00							
UPDATED 2/22/2016							
FACTOR	GRADE 105 - PLUS	MEDIAN	0.38	36	MEDIAN	0.41	
1.10		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	GRADE 95 AND LOWER	MEDIAN	0.38	44	SAME AS ABOVE		
0.85		MEAN	0.47	53			
		AG	0.38	39			
		AVG DEV	0.17				
		COD	0.46	1.23			
		PRD	0.99	1.36			
FACTOR	GRADE 100	MEDIAN	0.38	37	SAME AS		
ABOVE							
1.05		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

REVISED: 2/22/2016

b. UPDATED 2015 SALES

REVISED: 2-29-2016

105 PLUS GRADE NO BANK SALES	MEDIAN	36.05%
32 SALES	MEAN RATIO	36.13%
	AGGREGATE	32.11%

FACTOR WOULD BE 1.25

ALL FACTOR'S ARE ACCORDING	MEAN DEV	36.13%
TO HAVING NUMBER AS CLOSE	COD	1.00
TO 38% AND COD AS CLOSE TO 1.00	PRD	1.13
AS POSSIBLE		

105 PLUS GRADE WITH BANK SALES	MEDIAN	38.51%
45 SALES	MEAN RATIO	42.78%
	AGGREGATE	34.82%

FACTOR WOULD BE 1.20

MEAN DEV	42.78%
COD	1.11
PRD	1.23

UPDATED 2015 SALES

REVISED: 2-29-2016

100 GRADE NO BANK SALES	MEDIAN	36.37%
20 SALES	MEAN RATIO	49.44%
	AGGREGATE	39.22%

FACOTR WOULD BE 1.25

MEAN DEV	49.44%
COD	1.36
PRD	1.26

100 GRADE WITH BANK SALES	MEDIAN	39.65%
33 SALES	MEAN RATIO	50.58%
	AGGREGATE	38.61%

FACTOR WOULD BE 1.02	MEAN DEV	50.58%
	COD	1.28
	PRD	1.31

Reviewer: Kenny Ledford

c. 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

d. 2016 Property Revaluation Update:

- a. A PDF format of property reviews dated March 15 and March 16 forwarded to the Board of Assessors on March 18 are available for the Board's review. Field representatives are still processing the data entry.
- b. These record cards do not include all data entry due to research on some for verification of road access and comparison for \$5 per sq. ft on a return and new building sketch and updating sketches on reviews. Records of returns were not scanned due to scanner/copier breakdown.
- c. Currently, field representatives are still averaging 25 to 30 property visits including reviews of 100 grade/above, building tags and check-to-complete tags also now including returns.
- d. As requested by the Board of Assessor's in meeting of March 16th:
 - The number of property visits from September 2015 to March 8, 2016 is approximately 534 including commercial reviews, check for building tags, new houses, residential reviews, check/move-to-complete tags and returns.

Recommendation:

Requesting the Board's acknowledgement of receiving the email of PDF file for visits March 15 and 16.

Reviewer: Wanda Brown and Randy Espy

The BOA acknowledged and discussed items a – d above.

e. To: Board of Assessors,

I am requesting approval from the Board for Nancy Edgeman, Cindy Finster, and Kenny Ledford, to take the Appraiser II exam on March 31, 2016. I am also requesting approval for Wanda Brown to take the Appraiser I exam on March 31, 2016. We would like to leave the office at 1:00PM on March 30, 2016 and stay over night at the Hampton Inn. The Exam amount is \$25.00. The room rate is around \$117.00 per night and is the lowest in the area. Thank you for your consideration.

Reviewer: Nancy Edgeman

Motion to approve request:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: APPEALS

a. Property: T23--17 ACC bldg 1 14x52 1983 Catalina by Havalock Homes
 Tax Payer: PURCELL, MAE R Johnny R Pledger as Agent
 Year: 2016

Contention: DOES NOT OWN FOR 2016

Determination:

1. The question in contest is taxability. The claim is made that the home in question is not taxable to the Appellant for the 2016 tax year.

2. The Appellant is deceased. Per the Probate Court, the Appellant died intestate, and no Letters of Administration have been sought or issued.

a. The Agent filing this appeal is assumed to be the Appellant's son-in-law.

b. It has NOT been established that the Agent's wife (the Appellant's daughter) is sole heir-at-law, therefore it cannot be established that the Agent may legally file this appeal.

c. A formal appeal has not been filed. The Agent simply returned the 2016 mobile home bill on this home, with a note saying neither he nor the Appellant owned this home.

3. The title of the home, if accurately identified, references a third party, unrelated, who appears to have owned the home prior to the Appellant.

4. The home is no longer on parcel T23--17; it now resides on parcel 43--24. It is occupied and the occupant stated that it was obtained from the Appellant's Agent, and that it is now in the possession of Patrick Strawn

Recommendations:

1. Correct the name on this account to Germany, Mark A per the current title record.
2. Void 2016 mobile home bill #61985 issued in the name of Mae R Purcell.
3. Authorize an Error and Addition for 2016 for this home in the name of Mark A Germany.

a. Send the new 2016 bill "care of" Patrick Strawn.

b. Make the following changes in the 2016 appraisal, per field inspection of 03/08/2016:

- correct dimensions to 14x48 (formerly listed as 14x52),
- add a bay window to the OPTS package,
- Add a central AC system to the OPTS package, and
- Add a 13x8 Open Porch to the OPTS package.

4. The value *decrease* from the corrected size (-\$ 198) is off-set by the value *increase* due to the bay window (\$ 200) making the overall FMV change each year for tax years 2015 back to 2013, + \$2 (changes due to the porch and the central air system are not applicable to back years). As this would NOT result in any tax changes for previous years, action to adjust back years, or notify the Appellant's Agent regarding them is not recommended.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 Yes 1 abstained

b. Property: 11--13 ACC bldg 16 14x52 1980 model Charger by Bowen Mobile Homes
 Tax Payer: DOOLEY, RUSSELL HUGHES Jimmy Eugene Mitchell as Agent
 Year: 2016

Contention: DENIES OWNERSHIP OF HOME

Determination:

1. Value in contention is \$ 2,655.
2. The home is titled in the name of Russell Hughes Dooley. The home has resided on the real estate of Jimmy Eugene Mitchell since 2014.
 - a. BOTH individuals deny having ownership of this home.
 - b. The 2015 bill remains delinquent since neither party acknowledges responsibility / ownership.
3. Drive by of 03/07/2016 confirms home is no longer on this property.
 - a. Mr. Mitchell reports home was moved by Ira (Ikie) Henderson. He reports that Mr. Dooley may have given the home to Mr. Henderson.
 - b. Field inspection of 03/11/2016 confirms the presence of this home on Mr. Henderson's property (parcel 37--67-33)

Recommendations:

1. Leave account in Mr. Dooley's name per current title.
2. Correct the 2016 account mailing address as *care of* Mr. Ira M Henderson.
3. Correction made in FUTURE YEAR XXXX on 03/11/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: COVENANTS

a. 2016 Covenants

MAP PAR	NAME	ACERAGE
32-31	PRICE MYRTLE & MARTIN ANNIE	61 NEW
81-3B	YOUNG BLOOD TED & BETTY	41.74 RENEWAL
008-54	FISHER MARK & KAREN	153.22 NEW
7-12B	MASSEY EDDIE & JERRI	12.71 NEW
47-69B	DOOLEY JIM & KAREN	94.27 RENEWAL
71-2	POPE TROY W	83.21 NEW
	2016 FLPA	
19-46	DIRTSELLER LLC	1327 NEW

Reviewer: Nancy Edgeman

Motion to approve all Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

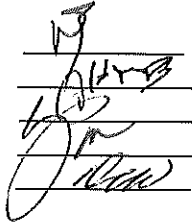
Vote: All that were present voted in favor

The BOA discussed the property surrounding Walmart and Mr. Barrett explained the affects a Covenant would have.

Mr. Bohanon requested a list of building construction by year and a complete county listing of houses in grade order with a summary indicating the count and percentage of each grade.

Meeting Adjourned at 10:03AM

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

Handwritten signatures of the four board members over horizontal lines.

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