

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 9, 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 @ 9:00 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 2, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA Acknowledged receiving

b. Emails:

1. 2016 Reval update

2. Field work revenue estimation

3. E Agnew Conservation Covenant Continuation App

4. Lumpkin County Question

5. Updated 2015 sales

6. ACCG Legislative Update

7. 2016 Owner Harvest Timber Value Table

8. Forest Land protection Act index

9. Map 13-44 Tommy Chadwick

10. Cindy Finster Continuing Education

BOA approved class for a less expensive location

11. Thelma Lowery Covenant

BOA acknowledged receiving email

c. Mail Georgia property Tax News

BOA acknowledged receiving mail

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

		AFTER FACTOR APPLIED			BEFORE	
		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 ABOVE 1.05	GRADE 100	MEDIAN	0.38	37	SAME AS	
		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 TO HAVING NUMBER AS CLOSE TO 38% AND COD AS CLOSE TO 1.00 AS POSSIBLE	MEAN DEV COD PRD	36.13% 1.00 1.13
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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%

FACTOR 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 for Feb 29th and March 3rd forwarded to the Board via email are available for the Board's review in meeting scheduled on March 9, 2016.
- b. This begins the instructions from the Board of Assessors to redirect field visits to 100 grade and above residential.
- c. Currently all data entry has been completed for 95 grade and below reviews.
- d. Field representatives are still conducting visits for tags to check for buildings.

Recommendation:

Requesting the Board's acknowledgement of receiving the email with PDF file for visits February 29 and March 3, 2016.

Reviewer's: Wanda Brown and Randy Espy

BOA acknowledged and discussed items a-d

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

Total Appraisal 2015	\$ 5,714

6. Apply 2015 value to 2016 account

Reviewer: Roger F Jones

b. Property: 66--1 ACC bldg 6 14x60 1979 Mansion manufactured home.
 Tax Payer: GROGAN, JAMES CLIFFORD & ANNIE R Shannon L Romine as Agent
 Year: 2016

Contention: MARKET VALUE**Determination:**

- 1. The value under contention is \$ 5,905.
- 2. Mr. Shannon Ladale Romine is filing this appeal as the agent of the Appellant, Mr. James Clifford Grogan, having acquired the real estate where the home resides in December of 2015. A description of the home is NOT included in the deed description.
 - a. It seems that Mr. Grogan and Mr. Romine agree that the manufactured home in question was part of this transaction.
 - b. Home is still titled in the names of James Clifford and Annie R. Grogan.
- 3. Mr. Romine requests that the tax appraisal of this home be set at - 0 - for tax year 2016 due to:

- a. damage and physical deterioration of the home, and
 - b. lack of water and electrical service.
4. Availability of services is not a factor in the 2016 appraisal. Home is considered *personal* property, not real estate, and value is appraised separately and independently from the real estate.
5. Though the home is damaged, the damage does not appear to be extensive enough to warrant a complete loss in value.
- a. The home is already depreciated to 20% physical condition, which is full depreciation for this grade of home.
 - b. However, in this Appraiser's opinion this home is over-graded.
 - o Class 6 indicates a quality of construction and materials appreciably greater than "standard".
 - o In the County's grading system, class 9 is considered "standard". In this appraiser's opinion, this home is of slightly better than "standard" quality; indicating a more appropriate grade of class 8.
 - c. As a class 8, full depreciation adjusts from 20% to 16%.
 - d. Correction would reduce the value of this home to \$ 3,814
6. Examination of the interior of the room exposed through that hole indicates that the floor, remaining wall, and ceiling are undamaged.
7. Limited inspection of the kitchen and living room area of the home indicates:
- a. No water stains or deterioration to the ceiling.
 - b. No damage or deterioration to the interior wall finish.
 - c. The floor covering has been removed and the floor vents have been removed.
8. Per NADA cost to repair would approximate \$ 800
- a. Exterior = \$ 225.
 - b. Interior = \$ 110
 - c. Carpet = \$ 365
 - d. Misc = \$ 100
9. Increasing depreciation to reflect a physical condition factor of 12.3% would yield a value reduction of \$ 808, resulting in a final 2016 valuation of \$ 3,006

Recommendations:

- 1. Adjust value of this manufactured home to \$ 3,006 for tax year 2016.
- 2. Maintain the manufactured home account in the names of James Clifford and Annie R Grogan per current title records.
- 3. Since it appears that it was the intention of Mr. Grogan to transfer ownership of the home to Mr. Romine, correct the account to show a mailing/contact address "care of" Mr. Romine.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: COVENANTS

a. Re: E. Agnew map 58-20A.

Mr. Farrar filed a letter with the board of **ON HOLD** ng a notice of breach letter.

I understood the following.

1. Mr. Clinton Agnew held title to map 58-20 by himself.
2. He has an existing conservation use covenant on the property.
3. He deeded to his wife Eugenia 7 acres in November of 2015 reserving for himself a "life estate" and a right of 1st refusal.
4. Mr. and Mrs. Agnew plan to build a house on the property.
5. 2 acres are to be cleared for the house will grow trees and graze goats.
6. Mrs. Agnew filed an application to continue Mr. Agnew's covenant on the 7 acres she acquired.
7. The board of assessors sent a letter of intent to breach the covenant.

It seems the following basic conditions exist:

1. The property belonging to Clinton H. Agnew on January 1st 2015 under covenant beginning in tax year 2013 was 120.95 acres.
2. Mr. Agnew deeded to his wife Eugenia 7.1 acres 11/02/2015 reserving a life estate and right of first refusal (deed book 646 page 240) out of the property under covenant.
3. Mrs. Agnew filed an application to continue the existing covenant on the 7.1 acres acquired.
4. Representative for Mrs. Agnew submitted a letter and photos documenting intended and existing use of the property.
5. Documentation indicates 5 acres of property to be used for growing trees and grazing goats. The other 2 acres to be used for location of a residence.

The following was determined:

1. O.C.G.A. 48-5-7.4 and DOR Reg: 560-11-6-.01 thru .09 Provide for the continuation of a conservation covenant.
 - a. The person or entity applying to continue an existing covenant must be qualified to enter into an original covenant (O.C.G.A. 48-5-7.4 (i)(1).
 - b. An original covenant must be for a "bona fide conservation use" "the primary purpose (Reg: 560-11-6-.02 (g)) of which is good faith production, including but not limited to subsistence farming or commercial production, from or on the land of agricultural products or timber" (O.C.G.A. 48-5-7.4 (a)(1).
 - c. For tracts "totaling less than ten acres", the applicant shall be required to submit additional relevant records regarding proof of bona fide conservation use (O.C.G.A. 48-5-7.4 (b)(2).
2. O.C.G.A. 48-5-7.4 (o)(1)(2) (and DOR Reg: 560-11-6) provides for the transfer of up to 5 acres to a family member for a residence.
3. O.C.G.A. 48-5-7.4 (k)(1) provides for the remedy of a breach.

Conclusion:

1. It is questionable if the owner has a qualified agricultural active on the property.
 - a. No schedule as described in O.C.G.A. 48-5-7.4(2) have been submitted.
 - b. Letter of intent and photos of property submitted do not clearly indicate the applicant is in a "good faith production" of an agricultural product for subsistence or commercial production (O.C.G.A. 48-5-7.4 (a)(1).
2. The transfer of property (7.1 acres) exceeds the limit of 5 acres as allowed for the location of a residence in O.C.G.A. 48-5-7.4 (o)(1)(2).
2. To remedy the condition for the applicant and property to qualify, the owner must:
 - a. Provide documentation of "good faith production" of an agricultural product as indicted in conclusion item 1 above,
 - b. Transfer title for tract greater than that which requires documentation under O.C.G.A. 48-5-7.4 (2).
 - c. The transfer title for tract to 5 acres or under as indicted in conclusion item 2 above.

Leonard Barrett

b. 2016 Covenants

MAP PAR	NAME	ACERAGE
21-43	ELLENBURG WILLIAM & JACKIE	30.90 NEW
37-65C	CROW MERIDITH DIANE	49.30 RENEWAL
70-4-TR3	CASH PRESTON & LORI	130.42 NEW
48-52	PETTIT WANDA	77.60 RENEWAL
48-43	PETTIT HARMON	58 RENEWAL
38-124	HUDGINS PHILIP	13.80 NEW
21-39A, 21-39B	COOK JOYCE	19.67 CONTINUATION
31-10C	COOK JOYCE	27.67 CONTINUATION
36-8	HEMPHILL JOHN D	27.30 RENEWAL
65-54	EVANS BUDDY	52 NEW
29-24	BROOM LAWRENCE & BETTY	19.50 NEW
35-102	COOK LARRY D & SUSAN	18 NEW
66-60	GORE FORESTRY PRODUCTS	155 NEW
65-31	RUTLEDGE ALLAN LEE	62.99 NEW
44-26B	WALRAN ENTERPRISE LLC	82.82 NEW
64-34	HENNON JENNIE	10.99 NEW
16-74	ANNETTE HILL PODSCHELNE	58 RENEWAL

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 Board requested information from Mr. Barrett concerning the Klatt property.

The Board discussed Property Returns, a motion was made by Mr. Wilson to work Returns as they as they are filed, Seconded by Mr. Richter, all that were present voted in favor.

Mrs. Edgeman informed the Board the Exemptions Ad will be run in the Summerville news the last 2 weeks in March 2016.

Meeting Adjourned at 10:15AM

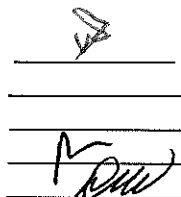
William M. Barker, Chairman

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