

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 6, 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 @ 9:07 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 30, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. GAAO North GA meeting

Motion was made by Mr. Wilson to approve Mr. Barker attend GAAO meeting on April 21, 2016, Seconded by Mr. Richter, all that were present voted in favor.

2. Pictometry

3. Space available Advanced income workshop Savannah

4. Map 36-53 Mobile home

5. 2015 BOE action Map 57-21

Motion was made by Mr. Bohanon to invite Mr. Wade Hoyt to attend a meeting with the Board of Assessors to discuss Map & Parcel 57-21, Seconded by Mr. Richter, all that were present voted in favor.

6. ACCG Legislative Update

7. 2016 Review update

8. Alvin Sentell 2015 CA 40624

Motion was made by Mr. Wilson to accept the Superior Court decision for Mr. Sentell, Seconded by Mr. Bohanon, all that were present voted in favor. The BOA also instructed Mr. Barrett to contact Mr. Hoyt to determine how the value was set for CA 40624.

9. 2015 Property value appeal map 57-21

10. Aladdin Manufacturing Payment in lieu of taxes

11. Espy Boy

12. Value Data – Chattooga GA

13. Appeal Cover letter

Motion was made by Mr. Wilson to use cover letter to file with Clerk of Courts, Seconded by Mr. Richter, all that were present vote in favor.

14. Employee Meeting

Motion was made by Mr. Bohanon to approve Nancy Edgeman & Cindy Finster's salary be increased to Appraiser II level effective April 7, 2016, Seconded by Mr. Wilson, all that were present voted in favor.

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

- 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.
Covenants, Homesteads, & returns are being processed

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 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	GRADE 100	MEDIAN	0.38	37	SAME AS
ABOVE		MEAN	0.47	48	
1.05		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

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. Residential Grade Study

Re: Issues noted during grade study

Leonard brought to my attention some issues he found while completing a grade study. He asked that I create an agenda item to make the board aware of these items.

- A. Buildings built in 2016 in data file for taxation during tax year 2016.
 - There seems to be an issue with the data transfer. The property record cards for these 2 properties do not reflect a building built in 2016.
- B. Buildings with a grade of "0".
 - There are 39 records that show a grade of "0" on this report.
 - Many of these properties are exempt and our records for exempt properties are lacking completion and accuracy. This includes lack of a bldg. sketch and or grade assignment to the bldg. on the property.
 - Some of these properties have a building that has been sound valued. Even though sound valued these buildings should still be assigned a grade.
 - The report shows a grade of "0" while the record shows no grade at all.
 - I have learned that inaccuracy on the exempt properties may adversely affect QBE funding for the county.
- C. Buildings with no grade at all.
 - There are 9 records that show no grade at all on this report.

- Many of these properties are exempt and our records for exempt properties are lacking completion and accuracy. This includes lack of a bldg. sketch and or grade assignation to the bldg. on the property.
- Some of these properties have a building that has been sound valued. Even though sound valued these buildings should still be assigned a grade.

Reviewer: Randy Espy

The Board acknowledged items a-d.

VII: APPEALS

a. Property: 37--67-33 SEVEN UNRETURNED MANUFACTURED HOMES.

Tax Payer: HENDERSON, IRA M

Year: 2016

Determination:

1. On 03/11/2016, seven unreturned manufactured homes were discovered on this parcel.
 - a. One was accounted for as part of the Russell Hughes Dooley appeal (BoA Hearing 03/16/2016)
 - b. Three show up on the County's 2015 satellite image of this parcel.
2. The additional three (located on the east side of Ranchland Drive) show by physical condition, attached decals, and/or HUD labels that they were manufactured prior to 01/01/2016.
3. Per BoA policy, those homes not identifiable by other types of ownership documentation were added to the county's tax records in FUTURE YEAR XXX on 03/30/2016 and 03/31/2016.
4. If these homes were located in Georgia on 01/01/2016, then they are *<i>taxable</i>* in Georgia for 2016.
 - a. None of the homes have a 2016 decal, which should have been attached to the home prior to moving to this parcel, if 2016 taxes had been paid.
 - b. Since none of these seven homes were returned to the county for 2016, no documentation showing the payment of taxes was provided.

Recommendations:

1. Authorize adding the 6 homes not accounted for as unreturned taxable manufactured homes to the 2016 Chattooga County mobile home digest.
2. Accept the following appraisals as final FMVs for the 6 homes in question.
 - a. ACC 007 UNKNOWN 14-WIDE HUD LABEL PTL 032629 \$1,000.
 - b. ACC 008 16-WIDE CLAYON, HUD LABEL TEN 336922 \$4,300.
 - c. ACC 009 14 WIDE FLEETWOOD, HUD LABEL GEO 831288 \$1,500.
 - d. ACC 010 UNKNOWN 12-WIDE, HUD LABEL GEO 005506 \$1,000.
 - e. ACC 011 16-WIDE CHANDELEUR, HUD LABEL NTA 38327 \$7,200.
 - f. ACC 012 16-WIDE CLAYTON, HUD LABEL GEO 1287238 \$1,000.

3. Authorize the issuance of Error and Addition forms to the Tax Commissioner's office for these homes for the tax year 2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 26--64 ACC bldg 01 1976 14x62 Crimson manufactured home.

Tax Payer: COOK, GREG & REGINA

Year: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 500.
2. Per the appeal form, the home is being returned at a value of -0-.
3. Field inspection confirms that home's interior has been completely stripped.
 - a. It appears the most expensive portion of the remains would be the aluminum siding and the steel I-beam frame.
 - b. The siding appears to be 30-gauge aluminum. Allowing for the doors and windows it there is approximately 550 SQFT of aluminum siding. Based on web-based pricing charts, this much 30-gauge aluminum would sell as scrap for approximately \$27.
 - c. The steel frame would weigh approximately 650 lbs. Based on web-based pricing charts, this amount of #2 steel would sell as scrap for approximately \$40.
4. If the husk were to be sold as part of the real estate, it would likely be seen as a deficiency, lowering the market value of the property as a whole.

Recommendations:

1. Set the 2016 value of this home to -0-.
2. This value was applied in Future Year XXXX 04/04/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: 83--41 ACC bldg 13 1981 12x56 Summit by Horton Homes.
Tax Payer: WOMACK, STEVEN MONROE
Year: 2016

Contention: TAXABILILTY

Determination:

1. The value under consideration is \$ 2,446.
2. Appellant reports that the 1981 12x56 Summit he is being billed on, was traded in in March of 2015 for a 27x77 2015 Clayton. Therefore the bill on the Summit is invalid.
3. Field visit of 04/01/2016 confirms that the Summit is no longer at this location -- the 2015 Clayton now sits at this address.
4. Comparison of the 2011 and 2015 Satellite images appears to confirm that the single wide was removed from, and the double-wide placed on the property sometime during 2015.

Recommendations:

1. Void the 2016 appraisal on the 12-wide Summit.
2. The double-wide Clayton had already been returned and was already on the tax roll at the time this appeal was filed.
3. The single-wide Summit was deleted from the County tax record 04/05/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: RETURNS**a. Map & Parcel: 64-124-B****Owner Name: William Taylor****Tax Year: 2016****Appraiser notes:** Return for 2016**Owner's Contention:** Land value returned at \$3,040

Determination: The TFMV of this property was recorded at \$35,618. Land was determined to have incorrect access factor and incorrect land class. Correction of these errors made the TFMV of this property \$15,018 a reduction of \$20,600.

Recommendations: Apply corrected values for tax year 2016.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Map & Parcel: 64E-23**Owner Name: Richardson Enterprises of Georgia LLC****Tax Year: 2016 return****Appraiser notes:**

Owner's Contention: Owner contends that home has no value. **Determination:** During a field visit made on 3/16/16 it was determined that the home is uninhabitable and the carport has very poor physical condition. The home is currently recorded with a 39 physical and a value of \$10,283.

Recommendations: I recommend assigning a sound value of \$0 to the carport and a sound value of \$5 per s.f. to the home. This action gives the home a value of \$6,080. The TFMV of the parcel will be reduced from \$15,382 to \$9,121; a reduction of \$6,261.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Map & Parcel: T17-80**Owner Name: Robert & Sandra Himes****Tax Year: 2016 Return****Appraiser notes:****Owner's Contention:** Contends paving value should be \$500.

Determination: During field visit on 3/16/2016 it was determined that the grade of asphalt was slightly elevated compared to similar properties. The grade was adjusted to 75 from 85. This gives the asphalt a value of \$1533.

Recommendations: I recommend assigning the adjusted TFMV of \$116276 for tax year 2016. This is reduction of \$205.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

IX: COVENANTS**a. 2016 Covenants**

MAP PAR	NAME	ACERAGE
67-65A	KENDZOR ROGER & KAREN	15 NEW
31-10D	HENDERSON REBEKAH	24 CONTINUATION
36-43	LEDFOORD RANDY, JACK, & MIKE	42 NEW
40-104	THOMAS REBECCA B	93.50 RENEWAL
28-37	COLLINS JEREMY	21.30 RENEWAL
13-15	PRINCE FRANCES	32.05 NEW
009-24	HALL BONNIE ESTATE	72.5 NEW
009-35	TUCKER JESSIE	44.31 RENEWAL
26-22 & 26-45	STOKES JANE	48.7 RENEWAL
46-20-TRI	NOEL SCOTT & LYNN	24.12 CONTINUATION
38-2A	JARRETT CHARLES & CATHY	77.89 RENEWAL
84-34	CARGLE JEFF	48 CONTINUATION
22-19	CHAMBLISS FRANK & JO LAUREN	334.78 CONTINUATION
23-2	CHAMBLISS FRANK & JO LAUREN	230.47 CONTINUATION
35-79	LEE PAUL & SARAH	106.06 RENEWAL
009-47	EDWIN C THOMPSON	115 RENEWAL
30-34	MCNEESE PAULA	26 NEW
010-7	HOLT WILLIE LEON	75 RENEWAL
47-70	BALDWIN RULLELL & PEGGY	72.90 RENEWAL
47-22	BALDWIN RULLELL & PEGGY	64.63 RENEWAL

Reviewer: Nancy Edgeman

Motion to accept all Covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

All office employees joined the meeting at 10:30am. The Board congratulated Nancy Edgeman and Cindy Finster on their completion of the Appraiser II exam and Wanda Brown on the Appraiser I exam. The Employee review form was introduced during the meeting and will be completed by Mr. Barrett. The Board request employees read the personnel policy manual.

Meeting Adjourned at 10:48AM

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

Board of Tax Assessors

Meeting of April 6, 2016