

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 20, 2016

Attending:	William M. Barker – Present
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Present
	Richard L. Richter – Present
	Doug L. Wilson – Present
	Leonard Barrett – Present
	Nancy Edgeman - Present

Meeting called to order @ 9:05 a.m.

Larry Stansell, Mayor of Trion joined the meeting to discuss the Town of Trion's interest in acquiring property (10 acres) belonging to Mt Vernon Mills. Mr. Stansell stated the property is in a flood zone and estimated the value around \$200 to \$300 per acres. (See Agenda item on page 5, item e)

APPOINTMENTS:

Kathy Brown, Tax Commissioner joined the meeting and discussed Mobile home and Personal Property issues. Ms. Brown requested help from the Assessors office to resolve these issues. The board agreed Roger Jones and Cindy Finster would assist her as time permits in resolving these issues.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 13, 2016
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Veterans Exemptions

The Board discussed information from the Department of Veterans Affairs. The Board of Assessors requires a copy of the rating letter with all Veterans Exemption applications.

2. Pictometry

3. Telfair County Question on Timber Harvesting

4. GAAO North GA meeting

5. Klatt Trust appeal

6. Updated 2015 sales

7. 2016 Factor value on 100 grade and up BOA

8. Lowndes County question RD 515 sales

9. Budget Expenditure Report 3/31/2016

The BOA discussed being under budget
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

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

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 4/19/2016

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	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		
TO HAVING NUMBER AS CLOSE	MEAN DEV	36.13%
TO 38% AND COD AS CLOSE TO 1.00	COD	1.00
AS POSSIBLE	PRD	1.13

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 April 5 through April 11 forwarded to the Board of Assessors are available for the Board's review.

b. Field Representatives exceeded the average for a 3 day period including April 8th data entry, reviews April 7 and April 11 with data entry.

- i. Sketching, data entry and team consults pertaining to map/parcel 14-4 to add a new house carried into this week.
- ii. The property record, notes, sketches and photos are included in the April 7 and April 11 PDF for the Board's review.

c. All originals for these reviews are available for the Board's meeting of April 20, 2016.

d. Downloads of the 2016 digest forms began Friday, April 8.

- i. The 2016 digest information packet from the Department of Revenue has a few new items and memos.
- ii. Updates will be added to the Board's agenda as digest preparation continues and there are any significant changes and/or requested information from the Board.

Recommendation:

Requesting the Board's acknowledgement of receiving the PDF file emailed on April 14, 2016 pertaining to field visits April 5, April 7-11, 2016.

Reviewer: Wanda Brown

The BOA acknowledged and discussed items a-d.

c. Re: parcels with no TFMV or assessed value

Map & Parcel: 56-49

Appraiser notes:

Mr. Willingham from the Town of Trion called to inquire about a value for the above parcel. He stated that when he looked online he could not find a value. I looked at our telnet records and found no value. As I was researching this parcel Mr. Don Henderson came into the office asking for the same information.

Determinations:

1. There was a note in the comments that stated "value inc in T12-61". Leonard informed me that most of the value for Mt. Vernon is attributed to this parcel.
2. The value for T12-61 was set at \$7,000,000 per appeal action.
3. The assessor value for T12-61 is \$22,389,571.
4. The value for this parcel in 1990 was \$30,050. The value for this parcel in 1993 was \$80,400. The value for this parcel in 1994 was eliminated from the record.

Recommendations:

I am unsure how to arrive at a value for this parcel. I need some direction as to how to approach this issue; so that I am able to provide accurate information to Mr. Willingham and Mr. Henderson.

Reviewer: Randy Espy

Motion to estimate value on Parcel for tax records:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor.

VII: APPEALS

- a. Property: 2--31 ACC bldg 01 1994 27x55 Manufactured Home.
 Tax Payer: McGAHA, DEXTER B
 Year: 2016

Contention: MARKET VALUE

Determination:

1. The value in contention is \$ 22,916.
2. The Appellant is contending for a value of \$ 11,000 based on a 2009 appeal.
 - a. In 2009 the value of this manufactured home was set at \$ 11,000 by the county board of equalization.
 - b. The 2009, 2010, and 2011 bills were corrected prior to payment.
3. Upon the expiration of the BoEQ's decision, the Home was revisited, re-examined, and re-appraised (January 2012).
 - a. A notice of assessment, in the form of a PT-40, has been sent to the Appellant each year to the Appellant's last known mailing address.
 - b. During this time period, no appeal or return has been filed on this account.
4. On 04/11/2006 the property was visited pursuant to this review.
 - a. In this appraiser's opinion, the home is of standard quality, and in good-to-average condition.
 - b. No major deficiencies, defects, or damage was apparent to the exterior, nor to the interior (only partial interior inspected).
5. The following OPTS have been removed from the Home.
 - a. the 12x10 deck with rail - 2016 value = \$ 275
 - b. the 6x4 deck with rail - 2016 value = \$ 55
 - c. the central system - 2016 value = \$ 1,920
6. Referencing the NADA guides, NADA indicates a value in the range of \$ 14,800 to \$ 16,300.
 - a. Base value would lie in a range of \$ 12,050 to \$ 13,600.
 - b. The following "additional features" add a total of \$ 1,431 in value to the home.
 - House Style Roof/Roofing - \$ 617
 - House Style Siding - \$ 661
 - Factory Installed Fireplace - \$ 1,431

7. Allowing for the removal of the central system and the decks, the total value of the Home for 2016 would adjust to \$ 18,266.

8. Adding for the Factory Installed Fireplace, the House-Style Roof/Roofing, and the House-Style Siding would increase the appraisal of the home by \$ 2,400 to a total of \$ 20,666.

Recommendations:

1. The quality grade applied to this home is a grade "7" which is slightly higher than "standard". It is recommended that the grade of this home be adjusted to "8" which more closely reflects standard construction quality.
2. The home is listed with an effective age of 1994. Based on inspection, it is recommended that the home be given an effective age of 1996 to reflect its well-maintained condition.
3. This will result in a final value for 2016 of \$ 14,755.
4. The 2015 bill on this account is also outstanding. As the Appellant has not returned the home since 2009, it cannot be determined if the decks and central unit were removed prior to 2016.
 - a. Lacking documentation from the Appellant to the contrary, it is recommended that the value of the decks and central unit not be deducted from the 2015 appraisal of this home.
 - b. Adjustment of grade and physical condition as recommended above would then result in a 2015 final value of \$17,005 (this includes the value of the OPTS mentioned in item "a" immediately preceding).
 - c. It is recommended that the same final valuation be applied to the 2014, 2013, and 2012 accounts in keeping with O.C.G.A § 48-5-380(b), as the 2012 bill was paid within 3 years of the Appellant first contacting this Office this year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All that were present voted in favor

b. Property: 73--55 ACC bldg 1 24x53 2000 Wisteria II by Bellerest Homes
 Tax Payer: WOMACK, REBECCA ELIZABETH &
 WOMACK, WILLIAM MASON
 Year: 2016

Contention: HOME HAS NOT BEEN ADDED TO THE 2016 MOBILE HOME DIGEST

Determination:

1. The value under consideration is \$ 16,354
2. On 04/12/2016 this office received a call from finance company representative wanting to know if we had added manufactured home described above to the county's 2016 mobile home digest.
 - a. Information provided included name of client, size, year model, serial number, date of purchase, and mailing address.
 - b. On 04/13/2016 the home was visited, confirming dimensions, OPTS, class, and physical condition.
 - c. Serial number was checked with the assistance of the Tax Commissioner's Office, confirming make, year model, the name of the title holders, their mailing address and the date of purchase.
4. The home cannot be matched to any manufactured home currently listed on the county's tax rolls.
5. While the home displays 2012 & 2013 decals (Bartow), there are NO more recent decals displayed.
6. The home DOES appear on the county's 2015 satellite imagery, and the DDS report signifies a purchase date 03/13/2015.
7. The County's valuation schedules and the NADA guide for used manufactured homes both indicate a fair market value on the close order of \$ 16,400.

Recommendations:

1. Therefore it is recommended that this home be added to the county's 2016 mobile home digest at a value of \$ 16,354
2. The home was added to the county's tax records in Future Year XXXX on 04/14/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: 20--18 ACC bldg 01 2005 16x73 Luv Home by Clayton Homes, Inc.
 Home Owner: BURKE, JAMES
 Year: 2016

Contention: REQUESTING HOME BE ADDED TO 2016 MOBILE HOME DIGEST**Determination:**

1. The home was reported to the Assessors Office in March of 2016, supplying year, make, and manufacturer's ID number.
2. On 04/18/2016 the home was visually inspected, measured, and photographed for inclusion in the Chattooga County mobile home tax rolls.
 - a. Home measures 16x73.
 - b. Home has vinyl simulated lapboard siding, a gable roof with shingles, and a 2 ton central AC unit. House is total electric
 - c. Home appears to be of standard quality and in good condition.
3. NADA used mobile home guide appraisal indicates a value on the close order of \$ 14,000
 The County's mobile schedule indicates a value on the close order of \$ 14,300.
4. The home displays a 2014-2015 MH decal from the state of Alabama, expiration date 09/30/2015) indicating the home was in Alabama for the 2015 tax year.
 - a. The home does not appear on the County's 2015 satellite image of this area.
 - b. The reported manufacturer's ID number does NOT match the record of any home in Chattooga County, or titled in the state of Georgia (per the Tax Commissioner's Office).
 - c. The trade name "Luv" or "Luv Homes" does not appear in the County's manufactured home records.
 - d. The HUD Label TEN640937 does not appear in the County's manufactured home records.

Recommendations:

1. It is therefore recommended that the home be added to the County's 2016 mobile home digest.
2. It is further recommended that the 2016 value of this home be set at \$ 14,331 per the county's valuation schedules.
3. The home was added to the County's mobile homes tax roll in Future Year XXXX on 04/18/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII: RETURNS

- a. Map & Parcel: S22-2
 Owner Name: Flood, Allen
 Tax Year: 2016 Return

Owner's Contention: Parcel has a TFMV of \$23,189. Owner returns a TFMV of \$8,738.

Determination: A field visit on 04/07/2016 found the house to be in very poor condition. I would deem the home uninhabitable. The ceiling is falling in, the roof is deteriorated, the fascia is rotting, and the roof is sinking or collapsing.

Recommendations: I recommend assigning a sound value of \$5 per s.f. to the home. The value of the home would be \$5,520. This would give the parcel a TFMV of \$7,995 a reduction of \$15,194.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

IX: COVENANTS

a. Requesting approval to mail Covenant breach letters to the following property owners that did not file application to continue covenant:

- 1) Property transferred to Eddie & Renee Lanham from Brandon Gurley in 2015.
- 2) Property transferred to Beth Dunn from EH Chisolm in 2015 (6 acres – does not qualify).
- 3) Property transferred to Matthew Brown from Ben Brown in 2015 (.62 acre – does not qualify).
- 4) Property transferred to Le Buu Chau, Duong That Ton, & Gebreyesus Tram-Huong from Le Buu Chau in 2015. (No Covenant could be located in Clerk of Courts or office records – Requesting removal of Covenant and notifying property owner).

Motion to mail Covenant Breach letters to property owners listed in 1- 3, and notify property owner in item 4 to provide a copy of Covenant:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

A motion was made by Mr. Wilson for Mrs. Edgeman to contact Georgia Power and North Georgia Electric to request addresses of all mobile homes with power, Seconded by Mr. Bohanon, All that were present voted in favor.

The Board requested information from 2013, 2014, and 2015 sales study. The information is to include Grade, Current average FMV, Number of sales, Current average sales values, and 3 year history for sales value.

The Board of Assessors instructed a set of minutes be prepared for the meeting held on April 15, 2016 with Mr. Wade Hoyt concerning an appeal filed with the Clerk of Courts on April 6, 2016 in regards to Map & Parcel 57-21. A motion was made by Mr. Richter to enter into Executive Session to discuss litigation, Seconded by Mr. Wilson, 2 voted yes and 1 abstained. A motion was also made by Mr. Richter to exit Executive Session, Seconded by Mr. Wilson, 2 voted yes and 1 abstained.

Meeting Adjourned at 11:40AM

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 20, 2016