

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 27, 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 @ 9:01 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 20, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. 2015 Summerville @ 100%

2. An open well

3. Cabins

4. Georgia Department of Revenue-proposed local Govt Svs rules & regs

The Board discussed Covenant values. The Board approved Covenants being presented for approval via spreadsheet.

5. Mobile Home decals

The Board instructed Mr. Barrett to talk with the Tax Commissioners about stapling a notice to display mobile home decal to the decals when received.

6. Property Tax Exemptions map 26-91

7. Information Request Klatt file

BOA acknowledged receiving 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 – 28

Hearings Scheduled – 1

Pending cases –1

b. Total TAVT 2013-2015 Certified to the Board of Equalization – 39

Cases Settled – 39

Hearings Scheduled – 0

Pending cases – 0

The Board acknowledged there are 1 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

Mr. Barrett stated the office is working Covenants, Exemptions, and Personal Property.

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 1

Total appeals reviewed Board: 0

Pending appeals: 1

Closed: 0

Includes Motor Vehicle Appeals

Appeal count through 1/25/2016

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.

The Board acknowledged

VI: MISC ITEMS:

a. 2015 Sales Study (Item on hold for weekly discussion)

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

2) Out of the 98 sales there are:

30 that are grade 105 plus

52 that are grade 95 and lower

16 that are grade 100

AFTER FACTOR APPLIED BEFORE FACTOR APPLIED, being 1.00

FACTOR 1.10	GRADE 105 - PLUS	MEDIAN	0.38	MEDIAN	0.41
		MEAN	0.47	MEAN	0.49
		AG	0.38	AG	0.38
		AVG DEV	0.17	AVG DEV	0.19
		COD	0.46	COD	0.46
		PRD	0.99	PRD	1.07
FACTOR 0.85	GRADE 95 AND LOWER	MEDIAN	0.38	SAME AS ABOVE	
		MEAN	0.47		
		AG	0.38		
		AVG DEV	0.17		
		COD	0.46		
		PRD	0.99		
FACTOR 1.05	GRADE 100	MEDIAN	0.38	SAME AS ABOVE	
		MEAN	0.47		
		AG	0.38		
		AVG DEV	0.17		
		COD	0.46		
		PRD	0.99		

Determination: After applying a 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

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 VALUE UPDATE

Residential Property Reval below is a portion of the 2016 property revaluation:

1. There are 8639 residential properties - 48.7% should be visited to meet the proportional count of residential out of the 17,737 parcels in the county (including personal property and exempt) – this is not a feasible percentage to meet by the end of March.
2. An estimation of 1200 property visits being the feasible number of reviews possible with the number of work days between October and March results in about 584 residential properties (Projected goal is approximately 500)
3. The new house tags and move to complete tags are typically priority at the beginning of each tax year.
4. With the new house visits coming to a close, the remaining houses under construction to be visited are being worked in with the upcoming 95 grade and below reviews as well as maintaining the visits for sales.
5. All the property record cards for the 95 grade and below have been printed and put in order by map area in groups of 25 or 50.

Update: The above item one and two are detailed different and items 3 through five are still in process.

Recommendation:

lease acknowledge PDF emailed to the Board on January 25, 2016 of property reviews between January 5 and January 21, 2016.

Reviewers: Wanda Brown and Randy Espy

The Board discussed items a-c. The Board inquired as to how many 95 grade and below houses we have and how many total properties have been visited.

d. Request: Wanda A. Brown
Time off in June or July

My husband will be completing his obligations for his job in Oregon around June, 2016. Our plan is for John to fly out at the end of May for our son's graduation then return to Oregon to finish up through the end of June, possibly end of July.

Him coming out in May will most likely prolong his obligations, but him wanting to be here for David's graduation is worth a couple more months and especially important to us since John has missed several big family events. This puts my request for time off close or during the first weeks of the appeal period.

As a graduation trip for our son, he and I will fly out at this point and we will all drive back together. The time to fly out, David to see the west coast and prepare everything then cross-country drive will take us two weeks.

Not being a full-time employee until February of this year as I understand it does not give me 2 weeks vacation until 2017. I am requesting the second week with the understanding it will be unpaid. I am addressing this with the Board of Assessors early with the tickets being more reasonable the sooner we make the purchase and we would like to get them as soon as John has verified a final date with his employer.

Wanda A. Brown

Motion to approve vacation request:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 50-4 ACC bldg 1 12x70 1973 Medallion by Chickasha
Tax Payer: RAMEY, CASEY NIXON
Year: 2015 back to 2012

Contention: BILLED ON THE WRONG HOME FOR THE INDICATED YEARS

Determination:

1. Home on the tax record:

- a. 12x70 1973 Medallion
- b. Valued at \$ 3,494 for years 2012 thru 2015
- c. 2012 thru 2015 bills are delinquent as of this Agenda Item

2. Correct Home (per Taxpayer).

- a. 28x48 2012 Clayton
- b. On 2016 MH digest at \$ 32,046

3. Per Taxpayer the 12x70 was removed from the property approximately March of 2012.

- a. The 28x48 reported moved onto property that same year. See Owners signed Statement in file

- b. Per "remarks" the Taxpayer reported the change in homes to the Assessors Office in early 2014. See Remarks printout in file.
- 4. Taxpayer reports he "gave home away" (12x70) and does not know of its disposition.
 - a. 12x70 still titled in Mr. Ramey's name as of 01/14/2016.
 - b. 28x48 does not appear to have been titled.
 - c. 2011 Satellite image indicates a singlewide home located on property.
 - d. Google Earth image (copyrighted 2016) indicates a doublewide home on property.

Recommendations:

Correct mobile home bills for 2012 thru 2015 to reflect a 2012 28x48 Clayton manufacture home valued at \$ 32,046.

Reviewer: Roger F Jones

Motion to delete tax bills for 2013, 2014, 2015 on the single wide and add tax bills for 2013, 2014, & 2015 on the double wide.

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. BOA Policy discussion

The Board discussed and made several changes to the personnel policy. The Board will discuss and review more changes during their next meeting. The Board instructed Mr. Barrett to prepare or locate a form for employee evaluation (annual review).

VII: APPEALS

a. Owner: Courtney Chandler

Vehicle: 2013 Nissan Juke

Tax Year: 2016

Owner's Contention: The bank looked up the value and they paid the taxes on the value and I only paid \$11,500 which shows on the bill of sale.

Determination:

1. Owner purchased 2013 Nissan Juke for \$11,500 according to Bill of sale (from individual)
2. The mileage at date of inspection was 66,418.
3. The Vehicle is a 2013 Nissan Juke in excellent condition. (See pics in file)
4. The State value is \$13,375
5. The NADA based 66,418 miles shows clean retail as \$13,375, clean trade in as \$11,150, average trade in as \$10,275, and rough trade in as \$9,175.
6. Kelley Blue Book based on 66,418 miles shows excellent condition as \$11,811.

Recommendations: While researching NADA and KBB values I determined there are 8 different models of the Nissan Juke. I could not determine from the paperwork which model it was so I went with the cheapest model for my determination. I also printed a few of the S model from CarMax that were for sale and the prices are well above the value of the purchase price of the Nissan Juke that Ms. Chandler purchased from an individual. **I recommend leaving the value of \$13,375.**

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: INVOICES

a. Governmental Systems Inc Contract Invoice – Date 12/1/2015 / Amount \$5,900.20 / needs Mr. Barker, Chairman's signature.

Mr. Barker, Chairman signed

b. Governmental Systems Inc Contract Invoice – Date 1/11/16 / Amount \$894.80 / Personal property notices

BOA reviewed, approved, and signed

Meeting Adjourned at 10:03 a.m.

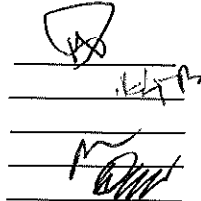
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

The block contains four horizontal lines, each with a handwritten signature written over it. The signatures are in black ink and appear to be cursive or semi-cursive. The first signature is the most legible, followed by the second, third, and fourth which are more stylized.

Chattooga County

Board of Tax Assessors

Meeting of January 27, 2016