

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 17, 2016

Attending:	William M. Barker – Present
	Hugh T. Bohanon Sr. – Present
	Gwyn W. Crabtree – Absent
	Richard L. Richter – Present
	Doug L. Wilson – Present

Meeting called to order @ 9:08 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 10, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Budget Expenditure report 12/31/2015

2. Bryan Traylor

3. 2015 Field Data

4. Hope Rebirth Homeless Center

5. Henry Housch

6. 2015 Chattooga Map & Data files

The board took action to only visit higher grade properties at this time for the revaluation of properties for 2016.

7. ACCG legislative Update

8. Tax Map 8-64

9. Posting for Tax Sale Update

10. 2015 sales update

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 (Klatt)

Pending cases – 1

b. Total TAVT 2013-2015 Certified to the Board of Equalization – 41

Cases Settled – 39

Hearings Scheduled – 2

Pending cases – 0

The Board acknowledged there are 3 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 2/8/2016

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

Items a & b pending update

c. 2016 Property Revaluation Update:

1. PDF files being forwarded to the Board of Assessors on Monday, February 15, 2016 are record cards of property reviews conducted February 4 through February 10, 2016.

2. The stamp complete has December and is in error on the sale review property record cards.

Recommendation:

Requesting the Board of Assessor's acknowledgement of receiving the email with property record cards including reviews from February 4 through February 10, 2016.

Reviewer: Wanda Brown

The Board acknowledged items a-c

d. Map / Parcel: 55B-6 & 55B-27A

Property Owner: Doyle E. Smith

Tax Year: 2015

Owner's Contention: Map drawn wrong and taxed on buildings that are not there.

Appraiser Note: Map and parcel 55B-6 and 55B-27A have been drawn incorrectly on the areal photo. Map and Parcel 55B-6 has been taxed at 4.43 acres and per deed 212 page 464 should have been 5.06 acres and map and parcel 55B-27A has been taxed at 2.02 acres and per deed 145 page 259 should have been 1.95 acres. This has been corrected on map and in the telnet records. Please see attacked copy of map and property record cards showing the corrections. Any value changes that are to be made will be corrected by field rep Randy Espy.

Recommendation: It is recommended for the BOA to acknowledge these changes.

Reviewer: Kenny Ledford

Motion to acknowledge:

Mr. Wilson

Mr. Richter

Vote: All that were present voted in favor

VII: APPEALS

- a. Property: 39--9 ACC bldg 1 14x72 1985 CLAYTON MAN
 Tax Payer: CUMBAA, DORIS (Linda Underwood acting as
 Year: 2015

ON HOLD
 PENDING
 FURTHER
 INFO

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

5. Apply 2015 value to 2016 account

Reviewer: Roger F Jones

b. Issue: Digest status of RVs, PMRVs, Travel Trailers, Fifth Wheels, etc used as dwellings

Findings:

1. VALUE IN QUESTION: \$ 91,482 FMV on the 2016 MH Digest

- a. This represents the value of 27 RVs, Travel Trailers, Fifth Wheels, Campers, and such which were put on the 2016 mobile home digest.
- b. Beginning with the establishment of Little River Escapes, LLC in the Cloudland area of Chattooga County, a question has arisen concerning the treatment of PMRVs (and by extension any other type of recreational "vehicle") as taxable property in Chattooga County.

2. The nature of such properties makes their proper tax billing and collecting problematic.

- a. If billed on the Tax Commissioner's Motor Vehicle digest, there is no mechanism in place to collect/foreclose for failure to pay.
 - Motor vehicle bills, by their nature, presuppose the need of a tag for the owner to be able to legally use their property. Enforcement handled through traffic citations.
 - If the unit is not going to be on a public road, there is no compelling reason for the owner to obtain a tag.
 - A motor vehicle bill would include a price for a tag, which is an unnecessary expense since these properties do not require tags as dwellings.
- b. However, these properties are by legal definition "personal property" and "vehicles" and technically should not be listed as real property improvements (R1, C1, A1, etc). Additionally there is the complication that the "dwelling" may not be owned by the land owner.
- c. These properties do not meet the legal definitions of a "mobile home" or a "manufactured home" and therefore, technically, should not be included on the county's mobile home digest.
 - Placing such properties on the mobile home digest has been the county's practice for several years; however, such practice has not been officially authorized by the Board of Assessors.
 - Since these properties are not legally mobile or manufactured homes, they would not be subject to the state's mobile home decal statute. (O.C.G.A. § 48-5-493)

3. Ostensibly, such properties could be listed on the personal property digest, but this also presents certain difficulties.

- a. In the County's appraisal system (GSI) there is insufficient space in the personal property description field to record make, model, size, and VIN number.

b. As the GSI system is currently configured, personal property is not identified by map.

- This would add an extra level of work in maintaining proper location data on these types of properties in the event of a real estate split.
- It would further increase the difficulty in tracking such properties since they would not be reflected on the real property PRC.

Recommendations:

1. It is recommended that these properties continue to be included in the county's mobile home digest as the most practical and best synchronized method of billing, tracking, and maintaining such properties.
2. It is recommended that these properties not be included in the state-mandated inspection for compliance with O.C.G.A. § 48-5-493.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. **Property:** S22-6 ACC bldg 1 12x56 1970 WINDSOR Home
Tax Payer: ASHLEY, JOSEPH WAYNE Jesse Robert Thompson as Agent
Year: 2008 - 2016

Contention: HOME IS NOT IN LIVEABLE CONDITION

Determination:

1. The value under consideration is \$ 3,226.
2. The home is in the possession and use of Mr. Thompson, although it appears to remain titled in Mr. Ashley's name.
3. The home appears to be in structurally sound and in over-all average-to-good condition, however home is not occupied as a residence nor can it be occupied as a residence without certain renovations / repairs.
4. Appraised as "standard" quality home in "good" condition, NADA estimates a value \$ 900 lower than the county's 2015 tax appraisal.
5. Use of structure as "storage" can be confirmed back to tax year 2009

Recommendations:

1. Set 2015 tax appraisal of home within the range of \$ 700 to \$ 1,000.
2. Apply corrected value to delinquent years.
3. Apply corrected value to tax year 2016.

Reviewer: Roger F Jones

Motion to accept recommendation and set value set value at \$1000:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. **Property:** 37--113-A ACC bldg 2 23x52 1989 model Home by Blue Ridge Homes, Inc
Tax Payer: HAMPTON, PRESTON L Paula Hampton as Agent
Year: 2016

Contention: DO NOT OWN FOR 2016

Determination:

1. The value under consideration is \$ 11,134.
2. On February 1st, Field Appraisers for this Office reported that the double-wide manufactured home listed to this parcel had been removed.
 - a. The home is still titled in the name of Preston L Hampton.
 - b. The owner was contacted by mail (dated 02/05/2016) requesting information on disposition, and date of disposition of this home.
3. The Appellant reports that the home was donated to the Lyerly Fire Department in July of 2015; therefore the Appellant has no legal or ownership interest in the home for 2016.
4. The City of Lyerly has confirmed, in writing, its ownership of, and possession of the Home in question, prior to January 1 of 2016.

Recommendations:

1. Transfer this 2016 manufactured home account into the name of the City of Lyerly.
2. Grant home tax exempt status as being owned by a municipal government.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Property: 2--36 ACC bldg 1 14x52 1986 model Home by Vintage Homes
 Tax Payer: HUDGINS, JOSEPH E
 Year: 2016

Contention: DOES NOT OWN FOR 2016**Determination:**

1. The value under contention is \$ 3,388.
2. Mr. Hudgins reported home had been sold and removed from his property.
 - a. Office visit took place 12/02/2015.
 - b. Home is still titled in Mr. Hudgins name
 - c. Mr. Hudgins reported home possibly moved into Alabama.
3. Filed inspection of 01/27/2016 confirmed home was not on parcel.
4. No third party or other confirmation was sought verifying the home's removal actually proceeded 01/01/2016.

Recommendations:

1. Void Mr. Hudgins' 2016 mobile home tax bill
2. Delete home from County tax records.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: COVENANTS

MAP & PAR
19-8

NAME
JONES ANTHONY & TONIA STALL

ACERAGE
245.93 RENEWAL

67-53 & 67-41	JONES SAMUEL ORR & SHELLI JONES	267.80 NEW
67-37	JONES SAMUEL ORR & SHELLI JONES	571.12 NEW
24-1A	JOHNSON RICHARD W & ROYANN L	13 RENEWAL
47-4	KEITH KELLEY GLENN	96 RENEWAL
19-25	KERCE CHRISTOPHER	83.81 NEW
21-3B	KERCE CHRISTOPHER & SALLY	60.86 CONTINUATION
37-47B	LANIER BRYAN H	16 NEW
48-1	LANIER BRYAN H	24.41 NEW
48-1E	LANIER BRYAN H	17.50 CONTINUATION
37-47C	LANIER KINGSTON	60 NEW
61-30	LINN ELLIS PAUL	51.54 RENEWAL
56-29	LOGAN CHARLES FRANKLIN II	77.31 RENEWAL
9.00E-11	MAJORS JAMES & JOHN EDWARD	137 RENEWAL
9-56A	MANOUS JOE D	126.18 CONTINUATION
39D-7	MCCARTY JAMES B	38 RENEWAL
25-24A	MCCARTY CHASE & MICHAEL	52.37 CONTINUATION
90-9	MCGEE ELIZABETH B	68 RENEWAL
85-1A	MCGEE ELIZABETH B	137.86 RENEWAL
72-13	MITCHELL WILLIAM & DIANE	120 CONTINUATION
2-13	MORRISON TOBY WAYNE	71.26 RENEWAL
011-11	MOSELEY DENNIS	102 NEW
29-45	MOSELEY GAIL	36 NEW
011-9	MOSELEY KENNETH & GLORIA	45.50 RENEWAL

Motion to approve covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: INVOICES

a. Stamps – 300 @ .49 = \$147.00

BOA reviewed, approved, and signed

Meeting Adjourned at 10:20AM

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 February 17, 2016**