

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of February 3, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:02 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for January 27, 2015

BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA acknowledged receiving

**b. Emails:**

1. Chattooga 2016 MH digest

2. 2016 Employee time January

The Board discussed

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 2/2/2016

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. (Including all property classifications, approximately 1200 is an estimation of the feasible number of reviews possible with the number of work days between October and March. This results in about 584 residential properties out of the 1200 total properties. The projected goal of residential only reviews is approximately 500)
2. Field representatives conducted 21 property visits January 26-January 29, 2016 including move-to-complete tags, follow up on check for building tags, several residential reviews and sales.
3. A PDF file forwarded to the Board on February 1, 2016 includes the remaining properties visited January 5-January 21 of completed data entry and letters to property owners for the month of January.
4. The data entry is not complete for properties visited after January 25; therefore the PDF does not include the 21 recently visited properties.

**Recommendation:**

1. Requesting the Board acknowledge receipt of email pertaining to remaining property visits January 5 through January 21.

**Reviewers: Wanda Brown**

The Board discussed and requested the information be updated and clarified for items a-c for the next meeting.

d. Property: 28--18-B ACC bldg 1 27x66 1995 Hickory Hill by Fleetwood  
 Tax Payer: REED, MAX JACOB COLE & MIRANDA ELISABETH HURLEY  
 Year: 2016

**Contention:** Manufactured Home removed from county prior to 01/01/2016

**Determination:**

1. Home on the tax record: 27x66 1995 Fleetwood Hickory Hill VIN # GAFLS35A/B09769
  - a. Valued at \$ 26,197 for the 2016 tax year
  - b. There are no delinquent taxes levied against this account

2. Per Taxpayer this home was sold September 06, 2015 and sometime after that (but prior to 01/01/2016) moved the home to 730 County Rd 127, Gaylesville, Alabama.
  - a. Information filed with Office 01/15/2016.
  - b. Home is apparent on our 2011 satellite image on map 28--18-B.
  - c. Home also shows on 2016 copyrighted google earth image (most likely taken something during 2015).
  - d. No satellite image taken after September 2015 but before January 01, 2016 has been found to confirm home moved to Alabama location.
3. Field Inspection of 01/27/2016 confirms home is no longer on 28--18-B.

**Recommendations:**

Void 2016 appraisal of home

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**e. Map & Parcel: 75-23**

Owner Name: Storey Lands, Inc.

Tax Year: 2015

**Appraiser notes:** Communication with Mr. Storey took place mid-December. Research indicates home was burnt by Gore F.D. for training purposes on November 17, 2012. Verification that no buildings exist on the property was done in January.

**Owner's Contention:** With your new tax bill format, we notice you indicate a building value for us in Chattooga County. In fact, Storey Lands, Inc. does not own any buildings in Chattooga County. Mr. Storey requests a corrected tax bill showing the amount of taxes owed without the building value.

**Determination:** Parcel 75-23 was visited approx. Jan. 26, 2016. No buildings were found. Evidence of old home site was found. Research and photos indicate home was gone as of December 2012. Other buildings listed on property are also gone. Research photos and affidavits sent by Mr. Storey are included in file. Tax records for 2013 and 2014 also show a building value for which the owner did not but may request a refund.

**Recommendations:** I recommend sending an error and release to the tax commissioner for tax year 2015 showing a corrected value of \$880,097. A reduction of \$17,505 which represents the A1 and A6 values recorded for 2015 tax year. I request the board's direction on correcting 2013 and 2014 tax records and bills.

**Reviewer: Randy Espy**

Motion to remove for Tax year 2015 and future

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

**f. BOA Personnel Policy Discussion**

Mr. Bohanon stated the numbering changed during additions to policy and need to be corrected.

**VII: COVENANTS**

MAP PAR	NAME	ACERAGE
0008000000009000	ALLEN WILLIAM ANDREW	40 - NEW
0001000000024000	ALLEN WILLIAM ANDREW	154.30 - RENEWAL

00018000004100A	BEST BILLY & MARTHA	17 - CONTINUATION
000640000004700C	BLANSIT DARWIN L	30.38 - RENEWAL
000410000001500A	BREWER JACK HAMILTON	25 - RENEWAL
0006200000003000	BRIDGES TED	90 - RENEWAL
0000300000037000	BTH 634 INVESTMENTS, LLC	52.61 - RENEWAL
00059A00000009000	BURDICK ROBERT S & LINDA SUE	22.71- RENEWAL
0002900000005000	CAMP KATHERINE ECHOLS	94.28 - RENEWAL
0038000000060000	CAVIN GENE, KATHY CAVIN, JOANN BYERS	28.25 CONTINUATION
0035000000112000	CHANDLER LUCY ELLEN	81 - NEW
0002800000028TR8	CHISLON JESSIE	19.52 - NEW
0001000000002000	CLAYTON PAUL H	109.24 - RENEWAL
000350000010200A	COOK LARRY D & SUSAN	23 - RENEWAL
0040A00000045000	COOPER BRENDA RATLIFF	28.80 - RENEWAL
000260000000100W	COOPER WAYNE & ESSIE	135.79 - CONTINUATION
00470000000117000	COPELAND SCOTT & THOMAS KLING	18.25 - NEW
0003700000130000	CRAWFORD CAROLYN	15 - RENEWAL

**Reviewer: Nancy Edgeman**

**Motion to approve Covenants**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**Covenant for Katherine Echols Camp's will be for 2016 only (deceased)**

#### **VIII: INVOICES**

**1. RJ Young – #INV1206915 – Date 1/26/2016 – Amount \$569.40**

**2. Office Depot – Customer # 24824970 Date 2/1/2016 – Amount \$125.22**

**The Board reviewed, approved, and signed**

**Motion was made by Mr. Bohanon to adopt the employee evaluation form that was presented, Seconded by Mr. Richter, all that were present voted in favor.**

**The Board instructed Mr. Barrett to contact the Tax Commissioner about property owners receiving a notice to display when receiving their mobile home decals.**

**The Board stated Employee meetings will resume first Wednesday of each quarter beginning April 2016. The Employee evaluation form will be presented to the employees during the meeting.**

**Mr. Barker instructed Mr. Ledford to research property belonging to Doyle Smith and present during next Board meeting.**

**Meeting Adjourned at 9:58 a.m.**

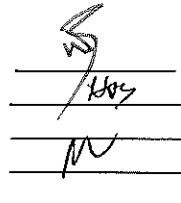
**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

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