

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 30, 2016

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

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

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 23, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Fondren Wright 2016 Return

2. Grade sort and Summary

3. Assessor Time Line update

4. Trion Property Tax consolidation

5. 2016 reval update

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
We have 1 2014 appeal pending before the Superior Court (Alvin Sentell)

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.
Still working Covenants, Homesteads, & returns

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

		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 1.05 ABOVE	GRADE 100	MEDIAN	0.38	37	SAME AS	
		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 TO 38% AND COD AS CLOSE TO 1.00 AS POSSIBLE	MEAN DEV COD PRD	36.13% 1.00 1.13
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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 for the remainder of data entered for March 15 and 16 along with the PRC's for March 21 and March 22 forwarded to the Board of Assessors are available for the Board's review.

- b. Currently, field representatives are still averaging 25 to 30 property visits including reviews of 100 grade/above, building tags, check-to-complete tags and 2016 returns.

Note:

1. The number of visits for week March 21-March 25 totaled 13.
2. Efforts focused toward data entry and the parcel/building conversion from Telnet to Excel.
3. Efforts focused on retrieving grades per each property visit from September to present date -- required accessing each property record card one by one from the property tax data base.
4. Randy is updating field data spreadsheet with 2015 and 2016 grades and values.
5. Friday, March 25 -- office closed for holiday.

- c. Data entry in tax records and data entry in excel spreadsheets forwarded to the Board on Thursday, March 24 will be available for the Board's review in meeting of March 30, 2016.

Recommendation:

Requesting the Board's acknowledgement of receiving the emails pertaining to field visits for March 21 and March 22.

Requesting the Board's acknowledgement of receiving email pertaining to Grade summary retrieved from parcel/building property tax data base.

Reviewer's: Wanda A. Brown & Randy Espy

The Board acknowledged and discussed item a-d.

- e. Map / Parcel: 64-104, 64-109, 64-110, 64-111, & 64-111A

Property Owner: Multiple Property Owners

Tax Year: 2016

Appraiser Note: These are parcels that front Spring Hill Road off of West Spring Creek Road. The properties were at limited access and should all be good access. This error was brought to my attention by field representative Randy Espy and Wanda Brown.

Recommendation: It is recommended to correct access factors on the above parcels from limited to good access.

Reviewer: Kenny Ledford

Motion to approve recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Map & Parcel: map 57-21H and 57-21I
 Owner Name: Klatt Family Trust
 Tax Year: 2016

Dear Board Members,

During your meeting of 03/23/2016, the issue of covenant value in relation to value set by BOE action was discussed concerning tax map 57-21H & 21I. One of the many facets of the discussion was the purpose of maintaining an annual estimation of "Fair Market Value" for property taxed on conservation use covenant values.

Following is information related to the above facet.

1. O.C.G.A. 48-5-7.4(I) indicates the penalty for a breach of the conservation use covenant is based on the tax savings for each year or partially completed year which savings is the difference between the taxes based on the conservation use assessment and the taxes otherwise due under property taxation law.
2. O.C.G.A. 48-5-1 and O.C.G.A 48-5-2 indicate the legislative intent of the property taxation laws is to have assessors value of real property at "Fair Market Value" as defined therein.
3. Therefore, for the tax savings to be determined each year, the "Fair Market Value" and conservation use value must be known and documented for each year.

If you have questions or there is error in the above, please let me know.

Reviewer's Signature: Leonard Barrett

The Board Acknowledged

VII: APPEALS

a. Property: 58--36 ACC bldg 02 1954 8x30 Nashua mobile home with additions.
 Tax Payer: DRIVER, JOHN H
 Year: 2016

Contention: TAXABILITY

Determination:

1. The value under contention is \$ 500.
2. A return/appeal has NOT actually been filed; an unsigned note was left on the Appraiser's desk.
3. Appellant reports home has been torn down.
 - a. Drive-by (03/29/2016) confirms that the home is no longer on parcel.
 - b. 2015 satellite imagery confirms home removed prior to 01/01/2016.

Recommendations:

1. Void the 2016 appraisal on this home.
2. Home was deleted from the county tax records in Future Year XXXX 03/29/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: COVENANTS**a. 2016 Covenants**

MAP PAR	NAME	ACERAGE
16-5	HEGWOOD MARGARET	10 RENEWAL
15-71	MASSEY EDWIN & LEE ROY	77 NEW
72-21 & 72-21A	RAGLAND MICHAEL & JENNIFER	136.15 RENEWAL
26-7	RAILEY DOUG	33 NEW
18-14	YARBROUGH MARGARET	71.23 NEW
69-4	LITTLE MATT	169.64 NEW
28-24	ADCOX HILDA GILKERSON	118 RENEWAL
21-47	SIKES BRENDA, COOK JERRY, COOK WALLACE	44 CONTINUATION
31-10E & 31-10F	SIKES BRENDA, COOK JERRY, COOK WALLACE	132.67 CONTINAUTION
008-43	MCGILL ROBERT & RIBIN SUMRALL	38.02 NEW
41-128	EVANS BROTHERS	31 RENEWAL
31-2	MORRISON MARTHA JO	28 NEW
69-38B-T5A	BANNISTER ANTHONY & RHONDA	66.22 RENEWAL
38-65B	FULMER MICHAEL & KAY	26.15 RENEWAL
37-130A	DOOLEY RYAN DODD	15 NEW
37-TR12	DOOLEY RYAN DODD	11.07 NEW
73-56	JAGOT LOWRY SANDRA	21.60 RENEWAL

Reviewer: Nancy Edgeman

Motion to approve all covenants listed above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

The Board discussed and requested a spread sheet of all grades of properties to evaluate uniformity.

Motion was made by Mr. Wilson to inform the County Attorney, Chris Corbin the Board of Assessors is appealing the Board of Equalizations decision of value on Map & Parcel 57-21H & 57-21i to Superior Court, Seconded by Mr. Bohanon, all that were present voted in favor.

Meeting Adjourned at 10:02AM

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

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Meeting of March 30, 2016