

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 13, 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 @ 9:08 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 6, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Mobile Home Tax digest

2. Course V Cost approach to value

Mr. Bohanon requested to be registered for this class

3. 2015 Public Utilities 2015

4. Rex Laney

The Board instructed Mr. Barrett to send a note to Mr. Corbin informing him they hope to make a decision soon.

5. Cancelled Chattooga onsite visit

The Board instructed Mr. Barrett to contact Thomson Reuters to change the meeting from cancelled to reschedule. The Board also wants training set up with Thomas Reuters for Wanda Brown to help determine what data is needed when submitting the file for tax bills.

6. Planner

7. Employee time sheet

The Board approved the time sheet and Mrs. Edgeman stated she will email update at the end of each month.

c. Mail

1. GA Property Tax News

BOA acknowledged receiving email & Mail

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 we are plugging away with exemptions and property owners are responding to letters for personal Property.

NEW BUSINESS:

V. Appeals:

2015 Appeals taken: 98 (including 6 late appeals)
Total appeals reviewed Board: 98
Pending appeals: 0
Closed: 98
Includes Motor Vehicle Appeals
Appeal count through 12/21/2015

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% to be visited to meet the proportional count of residential out of the 17,737 parcels in the county (including personal property and exempt) – that's about 584 residential properties to be reviewed. (Projected goal is approximately 500)
2. An email with the PDF file sent to the Board of Assessors on January 11, 2016 concludes the 100 grade and above property reviews with the exception of some data entry.
3. Also included in the PDF file are the sales visits and new house tags visited and sketched.
4. Approximately 248 reviews have been conducted and in addition approximately 60 sales and new houses from October until January.

5. The 95 grade and below should make up the remaining 336 out of the original percentage estimation of 584 total reviews, however as previously discussed with the Board it may not be feasible to conduct the entire 584 reviews.
6. The projected goal for 95 grades and below is about the same as 100 grades and above being about 250 reviews.
7. In the event we reach the 250 goal early, we will be adding the figured percentage of exempt properties in an attempt to maintain a closely uniform overall percentage.
8. Taking into consideration the new houses, move to complete tags and sales may add approximately another 140 property visits with data entry by the end of March.

Reviewers: Wanda Brown and Randy Espy

The Board discussed items a-c.

d. Concern: MANUFACTURED HOME REGULATIONS

Appraiser: Roger F Jones

Year: 2016

PURPOSE OF THIS ITEM: To update the Board of Assessors concerning specifications in the Georgia Tax Code and DoR Substantive Regulations applicable to Manufactured Homes for the 2016 tax year.

BILLING & APPEALS:

1. The due date for mobile home prebills has been changed from May 1st to April 1st.
 - a) Per the wording of DoR Substantive Regulations 560-11-9.09(1)(a)1. April 1st now becomes the default deadline to file appeals on most prebill manufactured homes.
 - b) The exception to this rule would be late filed MH bills dated on or after February 16th; these accounts would have 45 days from the date printed on the bill.
2. Per DoR Substantive Regulations 560-11-9.09(1)(a)2, the Board of Assessors shall notify the Tax Commissioner of the filing of the Appeal within 10 days (or by April 1st whichever occurs first) of the filing. Per the wording of Rule 560-11-9.09(1)(a)2., a temporary tax bill shall be issued to every mobile home that is on appeal.
 - a) Once the appeal has been settled the BoA has 10 days to notify the tax commissioner of the final value.
 - b) O.C.G.A. § 48-5-311(e)(1)(B.5) specifies that the 10 day deadline of point a) above, follows the 30 day period the appeal has to accept /reject an appeal decision at each level of appeal.
 - c) The tax commissioner then has 10 days to issue either a refund or a second bill for the remaining amount of tax due, if any.

LOCATION PERMITS (DECALS):

1. It is the responsibility of the Assessors Office to inspect manufactured homes for compliance with O.C.G.A. § 48-5-492 concerning the display of location permits decals. This responsibility has been neglected in past years due to lack of follow-up at the enforcement level.
2. O.C.G.A. § 48-5-493, formerly set the minimum fine for failure to comply with O.C.G.A. § 48-5-492 at \$ 25. The minimum fine has now been increased to \$100. Additionally an imprisonment period of not more than 12 months can be imposed in lieu of, or in addition to, the monetary fine.

a) Per Rule 560-11-9-.05(4), not less than 30 days before the end of each quarter, the county appraisal staff is to furnish a list to the tax commissioner and the county's

Authorized agent [rule 560-11-9.05(3)] of those manufactured homes discovered in violation of O.C.G.A. § 48-5-492 for that quarter.

b) It is further the responsibility of the Assessors Office to notify the owner of the home, if known, or the occupant of the home (if occupied) of the requirements for O.C.G.A. § 48-5-492 and the penalties for failure to properly display the decal. The authorized agent mentioned in a) is to issue a citation to those mobile home owners whose names appear on the provided lists. Between 15 & 30 days after the citation is issued the appropriate fines are to be imposed by the County, with the method of enforcement left up to the County. If judicial enforcement is sought, the venue allowed by statute is Magistrate Court.

c) The "agent" is appointed by the County Commissioner, and can be a member of the Board of Tax Assessors, the county appraisal staff, or some other designee suitable to the county governing authority. If the agent appointed is a member of the Board of Tax Assessors, or a member of the appraisal staff, the required notification and citation can be sent simultaneously.

d) Rule 560-11-9.05 does not require the appointment of such agent by the county governing body, nor does it specify who would be responsible for issuing the required citation lacking such agent. It is the opinion of this appraiser that such responsibility would fall to the office of the Tax Commissioner per the wording of paragraph 4 *"Within 30 days after the end of each calendar quarter, or more frequently at the property appraisal staff's discretion, the property appraisal staff shall forward to the tax commissioner [underline added] and the authorized agent, if one has been appointed, a list of mobile homes discovered during the quarter, if any, that are not displaying the required mobile home decal. The list shall contain the information set forth in Regulation 560-11-9-.08(1) to enable these officials to locate and identify each mobile home thereon"*.

MOBILE HOME DIGEST REVIEW:

1) Mobile Home digest is now due to the tax commissioner no later than January 5th of each year. Formerly it was due in November of the preceding year.

2) In regards to this, per Rule 560-11-9.08, on the 10th day of each month, the tax commissioner is to provide to the Board of Tax Assessors a list of all location permits issued the previous month. If agreed to in writing, this period can be changed: at minimum this list must be issued once a year prior to December 1st.

3) On or before January 5th of each year, the Board of Tax Assessors shall review the returns of homes for which permits were not issued (ie delinquent) and data on homes where permits were issued for the previous year. This would be precursory to establishing the final valuation schedules for the current tax year. As with real property, manufactured homes already on the digest which have not been returned at a different value by the owner, are deemed to have been returned at their previous year's value.

Recommendations:

1) Adjust the 2016 Mobile Home appeal log to include dates pertinent to the 10 day deadlines established by the Department of Revenue.

2) Prepare a form letter for use in notifying the owner or occupant of any manufactured homes found to be in violation of O.C.G.A §48-5-492 concerning the display of the mobile home location permit (decal).

3) Contact the County Commissioner regarding the appointment of an "agent" to issue citations to the magistrate court for violations of O.C.G.A §48-5-492.

4) If it is the intention of the Board of Tax Assessors to comply with the requirements set forth in Rule 560-11-09, it is recommended that a press release be prepared notifying the local media of the changes approved by the state, and the penalties set forth in the code section for violations.

Reviewer: Roger F Jones

Motion to approve items 1, 3, & 4 above:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 voted yes, 1 abstained

Mr. Barrett was instructed to meet with Commissioner Winters concerning item #2 above.

e. 2016 MOBLE HOME DIGEST

Appraiser: Roger F Jones

Determination:

1. MD manufactured homes on the 2015 tax digest (county wide)
 - a. Count = 1,906
 - b. Net Assessment = 6,224,571
2. Counts and net assessment proposed for the 2016 Mobile Home digest (county wide)
 - a. Count = 1,880
 - b. Net Assessment = 6,275,341
3. Sales sample determining 2016 manufactured home value comprises approximately 1% of the total MD population.
 - a. Ratios per this sample

▪ Mean	=	36.39%
▪ Median	=	30.99%
▪ Aggregate	=	30.73%
 - b. Though this sample indicates our current mobile home values are below minimum acceptable levels of market, the sample size (20) is deemed too small to validate increasing mobile home values for 2016.
4. 2016 proposed mobile home digest breakdown

a. District 01 (Unincorporated)	1,650 homes	Net Assessment = 5,680,285
b. District 02 (Summerville)	192 homes	Net Assessment = 458,122
c. District 03 (Trion)	0 homes	Net Assessment = 0
d. District 04 (Lyerly)	21 homes	Net Assessment = 67,048
e. District 05 (Menlo)	17 homes	Net Assessment = 69,886
f. TOTALS (County Wide)	1,880 homes	Net Assessment = 6,275,341
5. School and Incorporated

a. Incorporated (all cities)	230 homes	Net Assessment = 595,056
b. School	1,880 homes	Net Assessment = 6,275,341
6. Estimated tax revenue

a. Unincorporated	5,680,285 x 0.012192	=	69,254.03
b. Incorporated	595,056 x 0.015373	=	9,147.80
	Total County		78,401.83
c. School	6,275,341 x 0.014126	=	88,645.47

Recommendation:

Approve 2016 mobile home digest counts and values

Reviewer: Roger F Jones

Motion to accept 2016 Mobile home Digest counts and values:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VII: EXEMPTIONS

a. Property Owner: Sharod Litea Edwards

Map & Parcel: 46-38-128

Year: 2016

Owners Contention: Filing for Veterans Exemption

According to paperwork from the Department of Veterans Affairs Mr. Edwards has been honorably discharged from the Navy and has service connected disabilities at 100%.

Recommendation: Approve the Exemption for 2016.

Reviewer: Nancy Edgeman

Motion to approve Exemption:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: INVOICE

a. Schneider (public) Invoice # 166484 Date January 6, 2016 Amount \$625.00

The BOA reviewed, approved, & signed

Mrs. Edgeman presented copies of the BOA Personnel Policy for the Board to review.

Mr. Bohanon made a motion to continue all Employees in the Assessors Office employment for 2016 per BOA policy Chapter 3, Section 5c, Seconded by Mr. Wilson, and all that were present voted in favor.

Meeting Adjourned at 10:20 a.m.

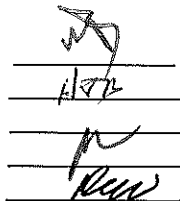
William M. Barker, Chairman

Hugh T. Bohanon Sr.

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