

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 20, 2016

| | |
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| 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 @ 9:10 a.m.

APPOINTMENTS: None

Mr. Bohanon opened the meeting as acting Chairman, Mr. Barker joined the meeting at 9:15 and resumed role as Chairman.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 13, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Chattooga County onsite visit

2. CAVEAT lodging

The BOA instructed to Mrs. Edgeman to make reservations at Holiday Inn or Candlewood for CAVEAT.

3. 2014 Rex Laney

Mr. Wilson made a motion to approve the Veterans exemption based on County Attorney, Chris Corbin's opinion, Seconded by Mr. Bohanon, and all that were present voted in favor.

4. Mobile Home decal display

The BOA instructed Mr. Barrett to contact the Tax Commissioners office to discuss mobile home decals.

5. ACCG legislative

6. 2016 Mobile home Digest files

The Board acknowledged email from Mr. Jones to Thomson Reuters inquiring about the file format for the mobile home digest.

7. Appeal inquiry Braden

Mr. Barker stated Mr. Braden has restored 3 cabins overlooking the Brow in Cloudland.

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 the office is steadily working the Covenants, Exemptions, and 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 performed 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. JANUARY 20, 2016

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 as derived from an estimation of 1200 property visits being the feasible number of reviews conducted by the end of March 2016. (Projected goal is approximately 500)
2. Field representatives are preparing to begin the 95 grade and below property reviews with a projected goal of approximately 250 visits.
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. With the technical issues of the laptop used for field work, maps are currently being printed; some must be in color in order to verify all buildings and structures on the property and helps verify locations of properties in densely wooded areas. (This is to inform the Board of the increase in use of printing copies and increase in use of ink)
6. 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.
7. The request previously approved by The Board on November 13, 2015 and forwarded to the Commissioner's office for cameras and measuring devices was followed up by an email from Leonard Barrett to the Commissioner's office on January 8, 2016.
8. In the event no response or action is reached from the Commissioner's office by the next supply order, if it so pleases the Board of Assessor's; the cameras and measuring devices may possibly be available through ordering supplies.

Recommendation:

- Requesting the Board acknowledge the projected goal of approximately 250 field visits for 95 grades and below reviews while working in the properties already tagged to visit for new houses, sales and move-to-complete tags.
- Requesting 2 cameras and 2 measuring devices are ordered with Assessor's office supplies in the event there's been no response from the Commissioner's office before next supply order.

Reviewers: Wanda Brown and Randy Espy

d. 2015 Field Visit Data

We have compiled some data gathered from field visits made from October thru December 2015. The information in these spreadsheets may be of interest in regards to our revaluation visits.

1. visit log-
 - a. Contains 2015 values, 2016 values and the difference between the two.
 - b. Derived from this info is the dollar amount added to the digest for 2016 and how much revenue this will provide the county.
 - c. Comments regarding changes made to each visit.
2. commercial reval-
 - a. Contains information derived from 40 commercial visits in September and October.
 - b. Contains 2015 values, 2016 values and the difference between the two.
 - c. Derived from this info is the dollar amount added to the digest for 2016 and how much revenue this will provide the county.
3. grade consult results-
 - a. Contains information involving consultations of appraisal staff regarding properties with inaccurate grades.
4. grade consult photos-
 - a. Contains photos of houses involved in grade consultations.

This information has been sent via email for the Board of Assessor's review. If you have any questions regarding this information I will be glad to make an attempt to answer them for you.

Reviewer: Randy Espy & Wanda Brown

The BOA acknowledged and discussed items a-d.

VII: EXEMPTIONS

- a. **Property Owner:** Ronald Delane Montgomery
Map & Parcel: S44-5
Year: 2016

Owners Contention: Filing for Veterans Exemption

Determination: According to paperwork from the Department of Veterans Affairs Mr. Montgomery has been honorably discharged and has been assigned 100% disability.

Recommendation: Approve the Exemption for 2016.

Reviewer: Nancy Edgeman

Motion to approve Exemption:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

Motion was made by Mr. Bohanon to review the Personnel Policy at the next meeting, Seconded by Mr. Wilson, and all that were present voted in favor.

Motion was made by Mr. Bohanon to order camera and tape measure from office Depot with the next scheduled order, Seconded by Mr. Richter, and all that were present voted in favor.

Meeting Adjourned at 10:10 a.m.

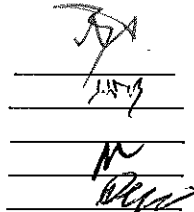
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



Handwritten signatures of the board members over horizontal lines.

Chattooga County

Board of Tax Assessors

Meeting of January 20, 2015