



State of Georgia

Department of Revenue
Local Government Services Division

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David M. Curry
 Commissioner

Charles Nazerian
 Director

TO: Charles Nazerian, Director
FROM: Ben W. Pope
SUBJECT: 2019 PICKENS County Digest Review

On , I confirmed with Roy Dobbs, Stephanie Gooch, David Fitzgibbon, Stuart Hobgood the practices and procedures used by Pickens County in the compilation of the 2019 tax digest as part of the review of the digest required by O.C.G.A § 48-5-342.

Although the State Auditor performed the ratio study used to review the 2019 digest, I asked to see the internal sales ratio study. The county did perform a 'before' internal sales ratio study; the county also performed an 'after' internal sales ratio study.

BEFORE

Class	Sale Count	Median	Aggregate	COD	PRD
RES	961	0.40	0.39	0.05	0.99
AGR	52	0.40	0.33	0.12	1.07
COM	65	0.40	0.38	0.07	1.01
IND	1	0.40	0.40	0.00	1.00
Overall	982	0.40	0.41	0.14	1.03

AFTER

Class	Sale Count	Median	Aggregate	COD	PRD
RES	956	0.40	0.39	0.08	0.99
AGR	65	0.40	0.31	0.15	1.11
COM	63	0.40	0.32	0.10	1.13
IND	1	0.36	0.36	0.00	1.00
Overall	1,026	0.40	0.39	0.14	1.03

DOAA

Class	Sale Count	Median	Aggregate	COD	PRD
RES	299	40.66	40.12	8.99	100.01
AGR	15	40.33	41.55	12.24	96.63
COM	17	38.43	40.62	11.19	96.79
IND	19	38.43	40.24	10.26	97.27

General Procedures

The Tax Assessor Office did complete their revisions to the digest by July 15th as required by law. The Tax Assessor's Office did timely submit their county digest to the Tax Commissioner Office as required by law. The notices were approved by the Board of Assessors on May 24, 2019. The Tax Assessor's Office reports that no edits, other than appeals processing, occurred to the digest after the statutory deadline. The county, correctly, does not transfer ownership of property when the sale occurs after the statutory valuation date of January 1st. The County has a written policy and procedure for handling of corrections to the digest. I obtained a copy of the county's policy and procedures for handling and processing Errors and Releases. After inspection and discussion, it is my opinion the county's procedure is in compliance with O.C.G.A. 48-5-154, 241, 303, and 380.

The County is physically reviewing property throughout the County on a three-year cycle as recommended by the Appraisal Procedure Manual. The County is capturing digital photographs of property during field review. After proper discussion and examination of the county's procedures used when an appraiser cannot gain physical access to a property, it

appears the Tax Assessor's Office is making adequate effort to schedule appointments with the property owner to gain access to the property for the completion of the appraisal inspection. The physical inspection procedures have been designed for standardization, consistency, objectivity, completeness, and easy CAMA integration. The County does have a policy regarding interior inspection of older structures in order to assess the presence of restoration or lack of possible restoration to arrive at the proper amount of physical depreciation or functional obsolescence present in the structure. Based on the information provided from the County, it appears that the county makes every reasonable effort to arrive at an appropriate value as opposed to an overstated value of the property. The county uses square foot, income, and market valuation processes to value property.

Based on the information provided from the County, it appears that the county makes every reasonable effort to inspect property prior to assigning an opinion of value. The Tax Assessor's Office provides any and all information to the Department as needed and requested by the Department in the form requested by the Department as required by O.C.G.A. 48-5-263.

Sales Qualification Procedures

The County is using the PT61 real estate transfer tax form when qualifying sales. The County processes, reviews, and qualifies sales weekly. The County processes PT61s electronically weekly. The County maintains a record of all sales that occur in the county each year. The sales record consists of all the detail and characteristics required by the APM. The County does extract the value of personal property when included in the sales prices of real property as outlined in the APM. The County does extract the value of timber when included in the sales price of real property. The County is utilizing a time adjustment in their sales qualification process, as provided for in Rule 560-11-10-.09(3)(a)2 of the APM. The county maintains an accurate record documenting reasons and the basis of sales qualification in a manner easily and readily available for public or governmental examination.

Appraisal Information

The County provided that all real property returns were reviewed and processed during the valuation process, as provided for in Rule 560-11-10-.09(2)(b) of the APM. Real property return forms filed by the property owners, PT50R, are retained pursuant to the county's record retention schedule. As required by the APM, all key characteristics for improvements have been identified and included in the county's records. Those characteristics include but are not limited to, size, actual use, design, construction quality, construction material, age, and observed condition.

After review, it is determined that the appraisal staff has clearly demonstrated how the land schedule is applied and provided the necessary explanation on its limitations as recommended in Rule 560-11-10-.09(3)(b) of the APM. The land schedules were reappraised in 2018 by a vendor. The vendor has now been hired on as full time staff to continue the updated valuation process. The large tract schedule does correctly apply location and size adjustment factors based on trends in a homogenous area where the market reflected a relationship between the value per acre and the number of acres in a tract as provided in Rule 560-11-10-.09(3)(b)2(iii)

of the APM. The accessibility and desirability schedule applied to large tracts is rounded to four decimals of accuracy as required by the APM. The large tract schedule does include adjustments for market absorption. The county reported that they are considering all sales, even those including timber after the timber value has been determined in accordance with the APM and removed from the sales price. The Tax Assessor's Office does calculate the value of merchantable timber; does not calculate the value of pre-merchantable planted pine timber; does not determine the value of other pre-merchantable timber; and does not contact the buyer and seller in regard to estimating the value of the timber. The county should start valuing pre-merchantable planted pine timber. The county also should be contacting buyers and sellers to help estimate the value of timber.

The County does use absorption rates when appraising urban land. The county values common area by using a nominal value, but only if the property has been transferred to the homeowner's association.

The county has a systematic and objective process by which construction in progress is estimated. The county is not adding all construction in progress at its point of completion as of January 1st of the digest year. The county only adds a property after it is 50% complete and they did not provide any data showing how they figure the amount of Construction in Progress.

Based on evidence found in Board of Assessors minutes and interviews with staff members, the Tax Assessor's Office did properly engage in public relations and information campaigns, including but not limited to civic organizations, prior to and leading up to implementation of reappraisal and/or value updates. The Tax Assessor's Office was successful in their efforts to solicit and gain the support and approval of reappraisal from the county governing authority prior to planning and implementation of the reappraisal.

The county reappraises real property annually. The county used vendors and in-house appraiser to reappraise real property for 2019. The Board of Assessors' minutes properly document the authorization of the reappraisal process as mandated in O.C.G.A. 48-5-297. Examination of the Board of Assessors' minutes reveal proper documentation of progress reports for the reappraisal work. Upon completion of the reappraisal process, the final submission and approval of values and authorization to print and mail notices of assessment were documented in the official Board of Assessors' minutes dated May 24, 2019. The Board of Assessors was certified and qualified to vote and act in all matters questioned above.

The county maintains before and after sales ratio analysis as evidence of the need for updates and to provide evidence of the accuracy of appraisal updates for the areas reappraised. The county has a system of prioritizing those properties updated in a given digest year. Furthermore, the system is objective and systematic to guarantee that no region or type of property is updated more or less frequently than others. In the future, the county plans to reappraise all property annually using in-house appraisers. The county will prioritize the process by focusing on areas not in compliance first.

The Chief Appraiser has implemented procedures necessary for the efficient operation of the

appraisal staff as required in O.C.G.A. 48-5-264(a)(3). The Chief Appraiser submitted a certified list of assessments for all taxable property with the county to the Board of Assessors as required by O.C.G.A. 48-5-266. As required by O.C.G.A. 48-5-263, the appraisal staff prepared and submitted appraisals on all tax-exempt property in the county to the Board of Assessors. Evidence of this is found in Board of Assessors minutes dated: May 24, 2019.

“The ninth order of business was for the board to discuss new business. At this time Mr. Dobbs presented to the board a letter from the Habit of Humanity requesting property tax relief for six parcels that they owned. Mr. Dobbs said that he had sit down and spoke with them and learned that when they build a house for a new home owner, they donate the lot to them. He said that when you read the codes, there is nothing saying that they would be exempt. However, if you keep reading you will find that they may qualify. Mr. Dobbs said that during the CAVEAT training earlier this week, we learned that HB344 is currently in the works to go on ballots for a vote that would exempt the properties owned by Habitat for Humanity. At this time, Mr. Dobbs recommended to the board that they exempt five of the six parcels as public charity as one of the lots is currently being built upon and once again, the lots are donated to the new family as the house is built. Upon review, Mr. Armour made the motion to approve the list; Mrs. Trammell seconded it. All board members present voted and it passed unanimously.”

Schedules

Schedule Type	Year Updated	Year Property Last Physically Inspected	Depreciation	Point/Base Costs	Base Dollars per Square Foot
Rural Large Tracts	2019	2019			\$ -
Rural Small Parcels	2019	2019			\$ -
Urban Land	2019	2019			\$ -
Residential Improvements	2019	2019	2019	0	\$ -
Mfg Housing Property	2019	2019	2019	See Below	
Commercial / Industrial	2019	2019	2019	0	\$ -
Accessory Improvements	2019	2019	2019	0	\$ -

MFG HSE	Base Costs	Width	Length
AV-SW	\$ 21.62 -	14	72
AV-MW	\$ 21.05 -	28	60

NADA YEAR	2019
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	Overrides	Total	Percent
Land	0	0	0.0%
Res Imps	0	0	0.0%
Com/Ind Imps	0	0	0.0%
Accy Imps	0	0	0.0%
NonPrebill Manufactured	0	0	0.0%
Prebill Manufactured Housing	0	0	0.0%

The county has defined a small acre break point at 24.99 acres. The small and large acre tract schedules appear to blend smoothly as the size of property transitions from one valuation schedule to the other, allowing appropriate adjustments between the location and size of rural properties. There do not appear to be any situations that would result in tract values having sudden peaks or valleys as one approaches the acre level increments. The county has applied size adjustments and other influences to property for private land owners as compared to corporate land owners creating a lack of uniformity and equalization. The county and I discussed this issue and the perils of this practice and it's illegalities.

The county is using the market adjusted cost method for estimating improvement values. The county's base depreciation year for calculating the age of improvements is 2018. The county is using neighborhood modeling. The county has 294 residential neighborhoods. The county correctly applies observed condition relative to the age of the structure as opposed to assigning observed condition based on the quality of construction. The county uses market data to figure depreciation amounts.

The county provided documentation related to the consideration of the income approach to value. The commonly use the income approach to value income producing properties.

CAMA Systems

The county is using WINGAP as their computer assisted mass appraisal (CAMA) system for the valuation of all property in the county. All property characteristics, ownership, and other information are kept reasonably current on all properties in the county. The IT department used by the county backs up the data daily to an external hard drive.

The county issued 20053 real property notices of assessment, and 2968 personal property notices of assessment for the digest under review. The Tax Assessor's Office has properly documented in Board of Assessors official meeting minutes the approval of mailing of the notices of assessments. As required by O.C.G.A. 48-5-306, the Tax Assessor's Office mailed annual assessment notices in a timely fashion. The annual assessment notices were mailed on or about May 24, 2019. The notice of assessment complies with the requirements of O.C.G.A. 48-5-306.

The county is correctly using simple, non-technical reasons for assessment change reasons as required by the Taxpayer Bill of Rights. When the county sends a NOA to properties whose value has been previously frozen in accordance with O.C.G.A. 48-5-299, the Tax Assessor's Office is not notifying the property owner with the procedures and actions taken that legally authorize removal of the frozen appeal value and is therefore not in compliance with this code section. When a notice is mailed but returned undeliverable to the Tax Assessor's Office, the Tax Assessor's Office is in compliance with O.C.G.A 48-5-306 (c) (e.g., a notice is posted in front of the courthouse door or a notice is posted on the website of the Tax Assessor's Office for a period of 30 days, the judge of the probate court of the county makes a certificate to the posting of the notice, and each certificate is signed by the judge and recorded by the Tax Assessor's Office in a book kept for that purpose). The county is maintaining an archive of all notices mailed that contains at least property identification, mailing address used, and values contained on notice.

Documentation pertaining to the appraisal and assessment of real property is provided to taxpayers in accordance to 48-5-306 (d) and the notice is a simple, nontechnical description of the basis for the current assessment. The county is sending written notices to taxpayer which contains a statement of the grounds for rejection of any position the taxpayer has asserted with regard to the valuation of the property as required by 48-5-311(e)(2)(D). The county has appointed 9 members to serve on the Board of Equalization. To the Chief Appraiser's knowledge, the Board of Equalization has attended classes as required by O.C.G.A. 48-5-311(b)(2)(A) and are qualified to serve. The Board of Equalization is sending a copy of the decision to each party by registered or certified mail or statutory overnight delivery to the appellant and is filing the original with the Tax Assessor's Office.

The Board of Assessors has received 80 motor vehicle valuation appeals in the last 12 months.

Appeal Process

The county has an electronic method of tracking appeals. There have been appeals filed with the county. There have been a certified appraisal filed in support with some appeals. The Board of Assessors accepted the certified appraisal submitted by the taxpayer or his or her agent in support of the appeal. There have been 230 appeals filed to the Board of Assessors and there are 5 still pending at the time of review. The Board of Assessors has reviewed all appeals and notified the taxpayer of any corrections or changes within 180 days after receipt of the taxpayer's appeal as mandated by O.C.G.A. 48-5-311(e)(3)(a). The Board of Assessors has responded to the taxpayer within such 180 day period, so the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall not become the assessed fair market value for the taxpayer's property for the tax year under appeal. The number of appeals did not exceed a number equal to or greater than 3% of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3% of the gross tax digest of the county.

During the appeal process to the Board of Equalization and after certification by the Board of Assessors, the Board of Assessors has not elected to mutually agree in writing with the taxpayer on the fair market value of the property under appeal.

There was 1 appeal filed to a Hearing Officer and there are 0 still pending at the time of review. The Board of Assessors reviewed the appeal and notified the taxpayer of any corrections or changes within 90 days after receipt of the taxpayer's appeal. Within 30 days the taxpayer may appeal the changed or corrected value.

There have been 0 appeals filed to Arbitration. Upon election of the taxpayer submitting an appeal to nonbinding arbitration, within 10 days the Board of Assessors failed to send an appeal receipt acknowledgement and notice to taxpayer that the taxpayer has 45 days to submit certified appraisal.

There has been 1 appeal filed to Superior Court and there is 1 still pending at the time of review. Appeals have been filed to Superior Court by the taxpayer. No appeals have been filed to Superior Court by the Board of Assessors. The Board of Assessors did not waive any appeal to the county Board of Assessors of equalization for the purpose of initiating an appeal to the Superior Court. The Board of Assessors sent notice of a settlement conference to the taxpayer within 45 days of the receipt of appeal to the Superior Court. The taxpayer requested to reschedule no later than 30 days of the date of the Settlement Conference notice. The Board of Assessors did elect to hold a Settlement Conference within the 45-day review period. The taxpayer chose not to participate in the Settlement Conference.

The Board of Assessors adhered to 48-5-299(c) in applying the valuation established or announced by any county Board of Assessors of Equalization, Arbitrator, Hearing Officer, or Superior Court or any written agreement or settlement of valuation reached by the county Board of Assessors and the taxpayer, unless otherwise waived in writing by both parties.

Class / Strata Comparisons

Real property changed \$103198489 or 8% due to changes in classification/stratification, normal growth and annual revaluations. Personal property changed \$17487945 or 22% due to changes in classification/stratification, normal growth and annual revaluations. The county has property coded with digest strata of "9". Their 9 stratas are mostly mineral rights

Class	Previous Totals	Current Totals	Percent Change
RES	909,395,850	982,040,374	8.0%
COM	232,807,566	254,149,389	9.2%
IND	48,454,262	52,519,293	8.4%
AGR	186,660,771	209,295,827	12.1%

Class	Previous Asmt Level	Current Asmt Level	Percent Change
RES	41.93	40.66	-3.0%
COM	41.53	38.43	-7.5%
IND	41.67	38.43	-7.8%
AGR	41.86	40.33	-3.7%

Mapping

The county's maps are from February of 2018. The county uses digital mapping. Cadastral maps or computerized geographic information systems are maintained by the appraisal staff for all real property located in the county as required by 560-11-10-.09(2)(d)1(i). The appraisal staff has properly and accurately plotted and identified all street and roads; has properly and accurately delineated property lines for each real property parcel; has accurately and properly applied a unique parcel identifier for each parcel; has accurately and properly calculated the physical dimensions or acreage estimate for each parcel; provides aerial photography with property lines; is using parcel identifiers to link the real property records to the maps; Maps are being maintained by Contract. Maps are kept reasonably current.

The county has documented policies and procedures regarding combinations of property. To combine real property, the county has a policy that states it must be contiguous and the exact same owner before they will combine the parcels. The Tax Assessor's Office received deed/plat information from Clerk of Court or clerk's authority weekly. Deeds are mapped through the current week. The county does not charge to split or combine property.

Timber

There is a \$3,319,666 variance between the value reported on the PT283T timber forms and the value from the digest. The county is utilizing a tracking system or mechanism for timber harvests. The county is utilizing state published timber values for owner's harvest reports.

Staffing

At the time of the submission of the 2019 digest, the staff included 1 Appraiser IV, Chief Appraiser (provisionally certified); 2 Appraiser IV, Real Property Appraisers; 1 Appraiser III, Real Property Appraisers; 1 Appraiser III, Personal Property Appraisers; as a Class IV county, the county meets the minimum staff requirements of O.C.G.A 48-5-62. With 5565 parcels per appraiser, the county is not meeting IAAO staffing standards which specify maintaining an accounts-per-appraiser ratio under 4000. The appraisal staff has maintained their certification at all times as mandated in O.C.G.A 48-5-263(b)(8). The county needs additional equipment/facilities to properly perform their job duties. The office is in need of an additional vehicle to property preform the job duties.

The Tax Assessor's Office has not requested the above referenced staff and/or equipment needs in their annual budget requests.

Tax Assessors

The Board of Assessors all obtained their certificates to serve as required by 48-5-291. The County Governing Authority has adopted a resolution selecting the length of terms of office for its Board of Assessors members in accordance to 48-5-295. The Board of Assessors did elect one of its members to serve as chairman at the first meeting of the Board of Assessors for the year, held on January 17, 2019.

"The first order of business was for the board to elect a Board Chairman for the 2019 Digest year. Mrs. Trammell made the motion to nominate Brad Bledsoe; Mr. Armour seconded it. With the exception of Bart Connelly whom had not be sworn in as of today's meeting date, all board members present voted and it passed unanimously."

The Tax Assessor's Office has selected from the county appraisal staff one appraiser to act as a secretary to the Board of Assessors for the tax year. The secretary to the Board of Assessors is an appraiser other than the Chief Appraiser and is designated as an Appraiser III.

The Board of Assessors maintains a permanent file that contains a copy of the meeting agenda, information packets, and other information relevant to decision making by the Board of Assessors for each meeting that would allow public or government review of all information discussed and/or presented at any Board of Assessors meeting. The County follows the Open Meetings Act for BOA meetings as provided in O.C. G.A. 50-14-1(d)(1). Further, meetings other than regular scheduled meetings are following the open meetings law as required by O.C.G.A 50-14-1(a)(1). All special circumstance meetings other than regular scheduled meetings are following the open meetings law as required by O.C.G.A 50-14-1(a)(1). The Board of Assessors is posting the agenda 24 hours prior to meeting as required by O.C.G.A 50-14-1(e)(1).

The Board of Assessors meets at least once a month. The Board of Assessors is paid \$100 per day, which meets or exceeds the minimum of \$20 per day for the time they are actually discharging their required duties including the attendance at required approved appraisal courses set forth by O.C.G.A 48-5-300.

The Board of Assessors follows Robert's Rules of Order. The county has a current copy of the Official Code of Georgia Annotated; the county has a current copy of the official Revenue Regulations; the county has an internal policy manual and upon review it appears adequate; the county's Board minutes are adequate. The Board of Assessors has been designated to receive returns. The brochure explaining available exemptions, as required by 48-5-306.1, has been mailed or otherwise delivered to each taxpayer upon the transfer of property where a PT61 was properly filed. The county uses obituaries and Google contacts the counties in which mail is sent to help prevent erroneous homestead applications.

Permits

The county utilizes building permits; the city utilizes building permits. The Tax Assessor's Office is integrated into the permit issuance system to ensure accurate parcel numbers found on permits. The permits are listed in QPublic. They receive the permits daily as they are issued. The county has an electronic, systematic method of tracking permits. The county is not making appraisals based solely on declarations made on the building permits. The county does have code/permit enforcement. The county does not use any other permits other than building permits to value property.

Covenants

The county records all pages of an approved application for current use assessment as required by O.C.G.A 48-5-7.4(j)(1); the county records all pages of an approved application for preferential assessment as required by O.C.G.A 48-5-7.1(k); and the county is recording all pages of an approved application for forest land conservation use assessment including the covenant agreement as required by O.C.G.A 48-5-7.7(j)(1). The county is excluding the entire value of any residence and its underlying property from CUV covenants and is excluding the entire value of any residence and its underlying property from FLPA covenants. The county does not combine parcels under a covenant. The county verifies the absence of delinquent taxes prior to the release of current use assessment required by 48-5-7.4(w); the county verifies the absence of delinquent taxes prior to the release of preferential assessment required by 48-5-7.1(t); and the county verifies the absence of delinquent taxes prior to the release of forest land conservation use assessment required by 48-5-7.7(v).

The county is updating the forest land fair market value every 3 years as prescribed by the Constitution. The county uses current valuation table to value property that is split or did not

exist in 2019. The county should be using values from the time the covenant began. Current year conservation use values are used for all conservation use covenants in accordance with Regulation 560-11-6-.07. Values are applied based on soil productivity makeup in accordance with Regulation 560-11-6.07. Covenant values are limited to 3% change per year in accordance with Regulation 560-6-.07(i). The county has a USDA soil book or map to perform soil ratings.

The county is making diligent examination of applications made by LLC or corporate owners to ensure their qualifications according to law. The county requires additional information for applications of property under 10 acres and does have covenant property under 10 acres. The Tax Assessor's Office has reappraised conservation use properties each year as required by law. The county maintains a check of conservation use properties that lie fallow or idle for more than 2 years in any 5-year period. A Conservation Use public notice is posted in the office of the board of tax assessors as required by O.C.G.A. 48-5-7.4(t) A FLPA public notice is posted in the office of the board of tax assessors as required by O.C.G.A. 48-5-7.7(t).

As is required by regulations 560-11-6-.08 (2) and (4), the county sends notice to the property owner of newly approved covenants providing for the appeal of the Tax Assessor's Office's initial determination or subsequent change of the qualifying use of the property; and does send notice for the initial determination or subsequent change of the soil classification of any part or all of the qualified property; and does send notice for the initial determination or subsequent change of the valuation of any qualified improvements; and does send notice for the initial determination or subsequent change of the application of the tables of values prescribed by DOR. The county is sending a 30-day notice of potential breaches as required by law. The county is sending a 60-day notice of expiring covenants as required by law. The county is not annually checking for any owners having a beneficial interest in more than 2000 acres in any covenant. The county appraisal staff reviews all parcels applying for current use covenants and make recommendations for the Board of Assessors to use in the approval or denial of covenant. Samples of recommendations presented to the Board of Assessors are adequate and are located in the minutes. The county does not approve applications for Conservation Use if they have an outstanding balance. The county should approve conservation applications even if they have an outstanding balance, however, they should not release a covenant that has a current outstanding balance.

Public Utility Equalized Ratio

The Department of Revenue proposed an equalization ratio of 0.4 for the 2019 public utility properties; the Board of Assessors set the final ratio on at .40 and billed on the same. The county did not have any loss of revenue based upon a ratio below 0.38

Manufactured Housing

The Manufactured Housing Digest was submitted to the Tax Commissioner on 1st week of January. The BOA reviewed and approved valuations on November 29, 2018 .

“The seventh order of business was for the board to discuss new business. Mr. Dobbs told the board that next month our office will be preparing for the mailing of the 2019 personal property returns and producing the prebill digest for the Tax Commissioner.”

Mobile Homes were valued, reviewed, and approved prior to January 5th as required by law. In accordance to the recommendations in Rule 560-11-9-.08(5) of the APM, the mobile home digest was submitted prior to the January 5th deadline. The appraisal staff does not forward a list to the Tax Commissioner and Authorized Agent of manufactured homes discovered that are not displaying decals within 30 days at the end of each quarter, or more frequently at the appraisal staff’s discretion. The County has designated an agent for the issuance of citations.

Valuation of manufactured housing is performed using NADA. The Tax Commissioner provides a list of all decals sold during the preceding month on the 10th of each month. There are 1183 manufactured homes listed on the mobile home digest. 1370 current year decals were issued by the Tax Commissioner to prebill homes. The appraisal staff inspects all manufactured homes located in the county.

Exempt Property

The county includes exempt property in their three-year review plan as required by the APM. The last digest year exempt properties were reviewed in detail for qualifications was 2019.

Personal Property Review

Since the last review, personal property increased \$17487945 or 22% due to normal growth and changes in classification/stratification and non-returned personal property estimation of values.

	Previous	Current	\$ Change	% Change
Residential	3,358,114	4,743,442	1,385,328	41.3%
Agricultural	33,628	110,878	77,250	229.7%
Commercial	45,553,312	57,706,277	12,152,965	26.7%
Industrial	30,689,375	34,561,777	3,872,402	12.6%
Totals	79,634,429	97,122,374	17,487,945	22.0%

The county has 2 appraisers dedicated to the discovery, valuation and auditing of personal property. With 2030.5 parcels per appraiser, the county is meeting IAAO staffing standards which specify maintaining an accounts-per-appraiser ratio under 4000. The designated Personal Property appraiser has successfully completed Course III.

The county used the tables provided on the state issued for to determine life groups for assets. The county uses a market risk factor of 0.75 when appraising construction or installation of a large piece or line of production equipment as suggested in the APM. The county values property that has been overhauled by applying the cost to year in which it was overhauled. When using the basic cost approach to appraise machinery and equipment, the county uses the composite conversion factors furnished by the state. The county appraises salvage machinery and equipment at 20% good.

Machinery, equipment, furniture, and fixtures are valued using the Cost approach (DEPRECIATION); boats are valued using the Market approach (ABOS); aircraft are valued using the Market approach (ABOS); inventory is valued using the Cost approach; all other personal property is valued using the approach. There are 959 boats listed in the CAMA system. The County is assigning fair market value to all marine property. The county is appraising boat motors using Market. The county is appraising boat trailers through the Tax Commissioners office.

The personal property files are secured in an individual office. There are 0 approved Freeport accounts that have zero taxable inventory. The county applies a penalty of 10% to unreturned personal property.

Personal Property Forms

After review, it is determined that the County is correctly using authorized personal property returns and schedules as provided for in Rule 560-11-10(.08)(3)(b)(1) of the APM. The Tax Assessor's Office properly processes returned forms for wrong or incomplete addresses. Reporting forms are sent to all accounts each year. Freeport applications are mailed by January 15 each year as required by the APM.

Personal Property Audit and Verification

The county is performing audits of personal property accounts as recommended in the APM 560-11-10(.08)(4)(d), (d)(1) and (4)(e). The Board of Assessors has approved the Audit Selection Criteria. All properties receive a desk audit yearly and the county does a detail audit of about 25% of the properties each year. The audits are performed by 2 in-house personnel.

Appraisal Procedures Manual

A copy of the Appraiser Procedure Manual is available for the Board of Assessors and the appraisal staff. The county is following and complying with the APM and all other rules and regulations.

Pickens county seems to keep a well-maintained office; however, they do need additional staff based upon the suggested IAAO standard for personal needed in the office.