

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of December 2, 2015

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

Meeting called to order @ 9:08 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 25, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, and signed

b. Emails:

1. Lyerly Warehouse map code 30-76A
2. New hire Report info for Employer
3. Earn CE's online Boards of equalization and appeals process training
4. 2016 data transfer conference

The BOA instructed Mr. Barrett to contact the County Commissioners office to reserve the meeting room and extend an invitation to Mr. Winters.

The BOA acknowledged receiving email

III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

Requesting BOA acknowledge 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 – 37
Cases Settled – 37
Hearings Scheduled – 0
Pending cases – 0

The Board acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Mr. Barrett stated the office has been busy with Boats, Covenant, and billing issues.

NEW BUSINESS:

V. Appeals:

2015 Appeals taken: 97 (including 6 late appeals)
 Total appeals reviewed Board: 97
 Pending appeals: 0
 Closed: 95
 Includes Motor Vehicle Appeals
 Appeal count through 12/01/2015

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

The Board discussed

VII: EXEMPTIONS

a. Property Owner: JP & Mary Rowlls Trust

Map & Parcel: 32-38

Tax Year: 2015

Contention: Property owner states she had exemptions in 2014 and was removed in 2015.

Determination:

- 1) Johnny and Mary Rowlls applied and were approved for the age 70 exemption in 2010.
- 2) Johnny & Mary Rowlls were approved for a Covenant in 2012.
- 3) Mr. Rowlls passed away in 2014 and when the Covenant was removed the exemptions were also removed in error.

Recommendation: I recommend reinstating the exemption and prepare an Error and release for the Tax Commissioner to issue a new bill.

Update: Mr. Rowlls also had a Covenant that was void upon Mr. Rowlls death in 2014. Ms. Rowlls was not notified that she had to reapply in her name prior to Covenant removal.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

b. Covenant Renewal - Update

When preparing the covenant renewals there were six names on the list that were from prior years that had not been removed. The names are Joyce G. Crane, Ann Rowlls Elrod, Larry Scoggins, Carol Strange Bridges, and Bonnie Hall that expired in 2013 and Mary Mitchell Yates that expired in 2014. I have found letters for Joyce Crane & Ann Rowlls Elrod where they were prepared and sent but Covenant had not been removed. I searched Clerk of Courts website and could not locate a covenant renewal. I searched obituaries and found that Bonnie Hall had been deceased since 2010.

Recommendation:

I am requesting guidance from the Board as to how to handle covenants.

My recommendation would be to remove the Covenant for 2016 and notify the property owners to file for new Covenant beginning 2016.

Reviewer: Nancy Edgeman

Motion to remove Covenants and send letters to property owners to renew:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Brandon Gurley was sent a possible breach of penalty letter on October 27, 2015 requesting a \$12.00 recording fee. Mr. Gurley filed the covenant continuation application and has not paid the fee. I am requesting guidance from the Board as to how to handle this matter.

Motion to mail notice for deadline of December 31, 2015 for recording fee before continuing with breach penalty:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. MISC ITEMS**a. Map/Parcel: 63C-2-B**

Owner: Thomas, Jimmy Jack

Tax Year: 2016

Contention: This property should be in the name of Gary Thomas included in his larger tract and not a separate parcel in the name of Jimmy Thomas.

Determination:

After researching deeds and mapping corrections it was determined that this acre is included in deed to Gary Thomas adjoining Jimmy Thomas' larger tract.

Jimmy Thomas has received tax bills for this parcel in 2013, 2014 and 2015.

Mr. Thomas paid the taxes in 2013 and 2014 and is requesting a refund for both years.

Mr. Thomas requested being released from paying the taxes on this acre for 2015.

Kenny Ledford, Appraiser II/ Mapper; has corrected the tax records in accordance with recorded deed 202 page 723.

According to Tax Commissioner's Office and E&R with a name change would send a new bill to the correct property owner and with the Board of Assessor's approval a refund issued for 2013 and 2014.

UPDATE:

1. Mr. Jimmy Thomas was contacted by phone call at 12:25 p.m. Monday, November 30, 2015 pertaining to the refund and billing on map/parcel 63C-2-B.

2. He said Gary is his son and he doesn't want to receive a refund and then Gary billed for the acre.

3. Mr. Thomas requested that the acre be on the correct parcel beginning 2016.

4. Property map/parcel 63C-2-B is now included in the adjoining property in the name of Gary Thomas according to tax records and verification with Kenny Ledford, Mapper, Appraiser II.

Recommendation:

1. Requesting the Board acknowledge and approve the action taken to correct the error and move the acre from 63C-2-B and include the acre in with 63C-2, owner Gary Thomas.

Reviewer: Wanda A. Brown

Motion to accept recommendation to correct acreage:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Public Utilities (Bellsouth) need Mr. Barker, Chairman Signature.

Mr. Barker, Chairman signed

Mr. Barrett requested instructions from the Board as to when to run the Ad in the paper for Exemptions. The Board agreed to run the Ad the last week of December and the first week of January and then again the last two weeks of March.

Mr. Richter informed Mr. Barrett that timber is being cut on Little Sand Mountain Road.

Mr. Wilson also informed Mr. Barrett that timber is being cut on Hair Lake road. Mr. Wilson inquired about the exemption codes that were given to Mr. Barrett in a previous meeting. Mr. Barrett stated that Roger Jones is in the process of correcting the codes. Mr. Wilson also requested Mr. Barrett research as to why the Tax bills have the exemptions codes listed twice.

Mr. Bohanon inquired if the Field reps. were keeping a record of the properties visited. Mr. Barrett stated the Field Reps are keeping a log of all properties being visited and the updates.

Mr. Barker instructed Mr. Barrett to get a count of the properties with no value.

Meeting Adjourned at 10:03 a.m.

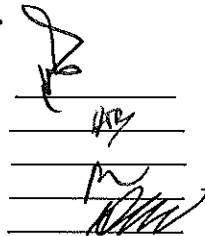
William M. Barker, Chairman

Hugh T. Bohanon Sr.

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