

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 14, 2015

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

Meeting called to order @ 9:10 a.m.

APPOINTMENTS: Jason Espy joined the meeting at 9:15 a.m.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 30, 2015

No meeting sheet for October 7, 2015 for Website

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Chattooga bill problems

Mr. Wilson suggested getting together with the Tax Commissioner and Thompson Reuters to discuss the issues and ways to prevent this from happening in the future.

2. LEAF OFF aerial imagery flights

3. Letter of request

4. Meeting of 8/7/2015

5. 2015 November Tax sale list

6. North GA district Agenda

c. Mail:

1. Paulding County

2. Georgia Association of Assessing Officials

3. Steve Watson

Board of Assessors received voting ballots for GAAO Executive Board. The ballots were sealed and gave to Mrs. Edgeman to mail.

BOA acknowledged receiving emails and mail.

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

BOA acknowledged that email was received

We have 1 2014 appeal pending before the Superior Court.

a. Total 2015 Certified to the Board of Equalization – 28
Cases Settled – 27
Hearings Scheduled – 0

Pending cases –1

- b. Total TAVT 2013-2015 Certified to the Board of Equalization – 36**
Cases Settled – 36
Hearings Scheduled – 0
Pending cases – 0

BOA acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

NEW BUSINESS:

Mr. Barrett discussed the problems with the bills and referred to the emails that everyone was being copied on. Mr. Barrett also discussed issues with around 800 mobile homes did not receive decals for 2015.

V. Appeals:

2015 Appeals taken: 96 (including 6 late appeals)
Total appeals reviewed Board: 96
Pending appeals: 0
Closed: 81
 Includes Motor Vehicle Appeals
Appeal count through 9/25/2015

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.
 BOA acknowledged

VI: ERRORS

- a. Property:** S34--H-17
Appellant: Johnson, Kenneth Ray & Mary Louise
Years: 2015 back to 2012

Contention: NOT CREDITED WITH PROPER SCHOOL TAX EXEMPTION.

Determination:

1. Amount of over-payment \$ 342.12 (principal)
 - a. \$ 84.76 for 2015
 - b. \$ 85.01 for 2014
 - c. \$ 85.34 for 2013
 - d. \$ 87.01 for 2012

2. Property owner applied for and received the county local senior citizens exemption.
 - a. Exemption code applied was 22
 - b. As was entered in the District Disbursements, code 22 applied the following exemptions.
 1. The State's Senior Citizens' Exemption (complete exemption of the main dwelling and up to 10 contiguous acres plus the regular \$ 4,000 "double homestead").
 2. The County's graduated Local Senior Citizens' Exemption (exemption of 40% of the assessed value of the main house and up to 5 contiguous acres plus the

regular \$ 4,000 "double homestead" exemption.

3. A \$ 4,000 exemption on county school taxes
 - c. The amount of school tax exemption entered in the District Disbursements is incorrect: it should be \$ 10,000.
 1. There is no school tax exemption in the amount of \$ 4,000.
 2. If the applicant qualifies for the \$ 4,000 "double homestead" exemption, then he/she qualifies for the \$ 10,000 school tax exemption.
 - d. This error in the amount of school tax exemption occurs in exemption codes. 21 through 25.
 1. Since 2008 there have been 22 homesteads, codes 21-25 applied to properties in Chattooga County. 2008 is the first year these exemptions were available.
 2. Of those 22 homesteads, 21 were located in taxing district #3 (Trion) and as such were not affected by the incorrect school tax exemption.
3. This error was corrected in the District Disbursements in Future Year XXXX on 09/24/2015.

Recommendation:

1. Issue an Error and Release form to correct the SUBJECT property's 2015 school tax exemption.
2. Issue additional Error and Release forms to authorize a refund for overpaid county school taxes back to 2012.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 63—26-27A
 Appellant: ALLGOOD, SAMANTHA Y
 Year: 2014 back to 2010

Contention: BILLING ERROR SINCE 2011 -- HOME NO LONGER ON PROPERTY.

Determination:

1. Value under contention 24,843
2. Homesteaded property with a manufactured home as dwelling.
 - a. 1.10 acres in the name of Appellant
 - b. 27x56 1999 Chandeleur in the name of James Allgood.
3. Appellant claims home was repossessed in 2010.
 - a. Home has been charged to parcel since 2008.
 - b. Homestead first applied 2008.
 - c. Bills are paid through 2010.

4. The fact that home is not on property has been verified.

a. Field visit 06/04/2015

b. Inspection of Satellite imagery shows home was still at this location after 01/01/2010.

Recommendation:

1. Correct bills for 2011 to 2014 to remove value of home.

2. Correct bills for 2011 to 2014 to remove homestead exemption.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. **Property Owner: Bonnie M. Hall**

Map & Parcel: 9-34 & 9-40

Tax Year: 2015

Property Owner is deceased and Covenant has not been removed.

Determination:

1) While reviewing the Covenant renewals I determined Bonnie Hall is deceased and still has a Covenant on her property.

Recommendation: I recommend doing an error & release for 2015 and notifying the Tax Commissioner to hold the original bill and send a new bill without the Covenant.

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: 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	GRADE 105 - PLUS	MEDIAN	0.38	MEDIAN	0.41
1.10		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	GRADE 95 AND LOWER	MEDIAN	0.38	SAME AS ABOVE	
0.85		MEAN	0.47		
		AG	0.38		

AVG DEV	0.17
COD	0.46
PRD	0.99

FACTOR	GRADE 100	MEDIAN	0.38	SAME AS ABOVE
1.05		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

Items a & b were discussed.

c. 2016 PROPERTY VALUE UPDATE

Commercial Property Reval below is a portion of the 2016 property revaluation:

1. There are 546 commercial properties – 3.76% to be visited to meet the proportional count of commercial out of the 14,485 parcels in the county – that’s about 45 commercial properties.

2. There are 13 remaining commercial properties to be visited; one is a shopping center.
 - a. This property will require additional time for revaluation outlined as follows:
 - i. According to records and aerial photography there is a portion of the main building on the left wing of the shopping center that may not be included in tax records.
 - ii. The area square ft in tax records and the square footage measurement in aerial photography does not even closely match.
 - iii. The last visit was in 2002 and the effective year built is 1961 with no actual year built recorded; however it may have been built sometime in the 1950's.
 - iv. Tax records currently reflect an overall physical of 68 for the entire shopping center.
 - v. This is one of those commercial properties that may have a different physical condition for each office/business space. In some cases property owner's make improvements or upgrades for the entire property if possible.
 - vi. This may not be the case as we have already had a business space within a shopping center building that required a reduced physical while the other buildings had physical improvement over time.

3. Requesting additional time for this particular property in order to obtain the most accurate data possible.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map/Parcel: P06-20

Owner: Ingram, Hazel Mae

Tax Year: 2015

Contention: Commercial property re-valuation

Determination:

1. The property is located in Pennville on Back Penn Road behind a vacant commercial building off Highway 27.
2. The building is block and in poor condition with the roof caving in on the entire right side and the on the same side the wall caved in.
3. There is a tree that grew up through the foundation then through the roof.
4. The interior is extremely damaged with no ceiling or wall coverings.
5. There is no electrical wiring that can be salvaged or useable and there is currently no plumbing.
6. The property review as indicated in photos taken September 2015 indicates the building having a negative value.
7. The building area is 672 square feet and applying a value of \$5 per sq. ft. results in an estimated value of \$3,360.
8. Applying the lowest physical the data base allows of 20 results in an estimated value of \$2,189.
9. The estimated cost for demolition is \$5,000 according to prior research and estimates for a previous building under appeal to be torn down.

Recommendation: Apply a sound value of \$0 to maintain uniformity as applied on previous buildings bringing a negative value to the property and leave the land valued at \$3,009.

Reviewer: Wanda A Brown

Motion to approve for 2016 tax year:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

e. Map / Parcel: 48A-21 & 48A-21A

Property Owner: Linda & Michael Starkey

Tax Year: 2016

Owner's Contention: Have old house that had fire damage and was put on a building only account, have its on parcel so new house and property be refinanced.

Appraiser Note: Property owner called office on 10/13/2015. Property owner request that old house have its on parcel so that the new house and other property can be refinanced.

Determination:

- 1. Map and Parcel 48A-21 shows two houses and 4.60 acre.
- 2. Property owner needs the houses to be on separate parcels to refinance.
- 3. Old on property has been gutted and used for wood working and hatching chickens. House is not used for any other purposes.

Recommendation: It is recommended to split the two houses and sound value old house at \$5 per square foot for the 2016 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

f. Delinquent mobile homes agenda items was approved on 9/30/2015 but were not signed by BOA. BOA signed

VIII. INVOICES

a. qpublic – Invoice # 164857 September 8, 2015 \$542.83

b. qpublic – Invoice # 165235 October 1, 2015 \$543.83

BOA reviewed, approved, and signed

Mr. Barrett requested Thursday, October 15, 2015 off and BOA approved.

Mr. Wilson ask Mr. Barrett to say thanks to the employees especially Roger Jones for assisting the Tax Commissioner and Thompson Reuters beyond our responsibilities.

Meeting Adjourned at 9:55 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson