

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of October 21, 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 @ 9:05 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 14, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA acknowledged receiving

b. Emails:

1. BOE class credits

The Board requested information on cost and instructions on how to register for the class.

2. Thomson Reuters

3. 5 year history

4. 2015 November tax sale

5. Commercial Review 2015/2016

The Board discussed the commercial property review for 2015 / 2016

BOA acknowledged receiving emails.

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.

Mr. Barrett informed the Board that the agreement for assistance with the tax digest and tax bills with the Tax Commissioner has been fulfilled.

A motion was made by Mr. Wilson to obtain in writing any request for assistance of the Assessors office made by the Tax Commissioner, Seconded by Mr. Bohanon, and all that were present voted in favor.

NEW BUSINESS:**V. Appeals:**

2015 Appeals taken: 97 (including 6 late appeals)
 Total appeals reviewed Board: 96
 Pending appeals: 1
 Closed: 93
 Includes Motor Vehicle Appeals
Appeal count through 10/20/2015

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

VI: APPEALS:

a. **Property:** S29—8 (Sleepy Hollow mobile home park)
appellant: John Stephens
Year: SEE CHART

Contention:

1. Appellant reports he no longer has any interest in these homes. It is his contention they were part of the 2008 transaction transferring ownership of the real estate to Wade S Gilbert Sr.

ACC #	HOME	YEARS
20	12x60 FLEETWOOD (126 CHEROKEE ST)	2009 - 2015
19	12x48 NEW MOON VIN# 166142 (120 CHEROKEE ST)	2009 - 2015
05	12x66 DENMARK (17 COLELIO CIR)	2009 - 2015
07	14x48 NEW MOON VIN# 14801846 (25 COLELIO CIR)	2009 - 2015
12	12x60 ARGUS VIN# 1923374 (63 COLELIO CIR)	2009 - 2015

2. The following manufactured homes are no longer on this parcel. They have not been located or identified at any other location in the county.

ACC #	HOME	YEARS
18	12x.56 NATIONAL VIN# 342462 (112 CHEROKEE)	2009 - 2015
10	12x36 CHAMPION VIN# 0101188 (55 COLELIO CIR)	2009 - 2015
11	12x40 NEW MOON VIN# MBMHE336587 (60 COLELIO CIR)	2009 - 2015
13	12x56 RICHWOOD VIN# 1586 (66	2009 - 2015

COLELIO CIR)

16 12x62 ALTAIR HOMES VIN# 6512A3274 2009 - 2015
 (78 COLELIO CIR)

3. Although most of these homes have manufacturer's identification numbers listed, they do not match any VIN number in the GRATIS database.

4. The instrument transferring title of the real estate from the Appellant to Wade S Gilbert Sr (DB 544 PGs 194-195) make no specific mention of the rental manufactured homes located on this parcel.

Recommendations:

1. Prepare Error & Release forms transferring the tax accounts for the current and past assessments of the manufactured homes described in item 1 to the current land owner.
 - a. Per BoA policy concerning the establishment of responsible party.
 - b. These transfers were made in Future Year XXXX on 10/01/2015

2. Prepare Error & Release forms voiding the 2009 to 2015 assessments on the manufactured homes described in item 2.
 - a. Per long standing request on the part of the Office of the Tax Commissioner that the BoA void the assessments of such homes as the bills are "uncollectible"; there being no structure on which to file or foreclose.
 - b. These homes were deleted from the county's tax database in Future Year XXXX on 10/01/2015.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All 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 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

BOA discussed items a & b.

c. Owner: Brandon Gurley

Map & Parcel: 58-18

Tax Year: 2015

On May 21, 2015 Beverly B. Johns Cowart transferred Map & Parcel 58-18 to Brandon McCain Gurley. The property was entered into a Covenant in 2007. When the property was transferred in 2008 Mr. Gurley claims he was not notified to continue the Covenant.

Mr. Gurley has since been notified and has filed the application to continue the Covenant. Mr. Gurley did not however pay the \$12.00 recording fee and was to return with the fee. I have called Mr. Gurley and Mr. Gurley stated that he would bring the recording fee. Mr. Gurley still has not returned with the recording fee. Mr. Gurley has since sold the property and the new owner will need to continue the Covenant as well. However, Mr. Gurley must first continue the covenant to prevent a breach. I am recommending a breach letter be mailed to Mr. Gurley with an estimate of the penalty.

Reviewer: Nancy Edgeman

Motion to accept recommendation to send Breach penalty letter:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All voted in favor

VIII. INVOICES:

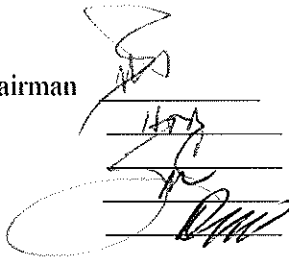
a. GSI invoice # 10741 date 10/8/2015 Amt. \$200.00

BOA reviewed, approved, and signed

Mr. Bohanon discussed some of the dates on getting assessment notices out, getting appeals finished, and transferring the digest file to the tax commissioner.

Meeting Adjourned at 9:55 a.m.

William M. Barker, Chairman
Hugh T. Bohanon Sr.
Gwyn W. Crabtree
Richard L. Richter
Doug L. Wilson



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