

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of November 18, 2015

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Absent</b> <b>Gwyn W. Crabtree – Present</b> <b>Richard L. Richter – Absent</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:30 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for November 4, 2015

BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, & signed

**b. Emails:**

**1. How Okanogan County excelled during the largest state wildfire**

**2. Application for employment**

**3. Doyle E Smith 55b-6, 14 & 27a**

**4. Bonnie Hall 2015 taxes**

Discussion on hold pending information from the department of revenue.

**5. We need to have an updated letter of authorization**

**6. 2015 Nov Tax Sale**

**7. Open Well**

**8. Review of Income**

**9. Summerville City Gas revised**

**10. BOEQ appeals process training**

**11. Calvin Brooks Veterans exemption**

On hold pending additional documentation

**12. Trion Mill rates**

**13. Rex Laney Veterans exemption / Chris Corbin opinion**

On hold pending response from the County Attorney, Chris Corbin

**14. Digital Map files for County water lines and fire hydrants**

**15. 2015 estimated equalized ratio**

Motion was made by Mr. Wilson to use equalized ratio of 38.10, Seconded by Mrs. Crabtree, and all that were present voted in favor.

**16. Budget expenditures report 10/31/2015**

**17. Employee time**

On hold for next meeting pending additional information

BOA acknowledged receiving emails.

**c. Mail: GAAO**

BOA acknowledged receiving 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. (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 – 36
- Hearings Scheduled – 0
- Pending cases – 1

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 stated the office is still working on issues with tax bills and Covenants due to covenant renewal and continuation letters mailed out. The field Appraisers is still working on the revaluation and sales of property.

**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: 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

c. 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.
2. Follow up from previous update on November 2, 2015:
  - a. Field representatives are still averaging about 25 properties per week with more ease than previous report.
3. Requesting tools and equipment discussed in Board meeting of November 2, 2015 as follows:
  - a. 3 – Mini laptop PC’s Acer 11.6” E3-11 with Intel Celeron N2930 Quad-Core Processor, 4 GB Memory, 500GB Hard Drive and Windows 7 – 247.99 each (In store at Walmart) Researched with Steve Waddell, I.T. technician.
  - b. 2 - Sony Digital Cameras \$88 each
  - c. 2 – Laser Measurers \$89.55 each
  - d. 2- Camera Cases \$6.99 each

**TOTAL approximate cost: \$1200 including tax**

**Recommendation:** Requesting each field representative have a mini laptop, camera and measuring device in order for more than one appraiser at a time to be out in the field and have the tools and equipment needed to accurately collect the data required to update assessor’s records.

**Reviewer: Wanda A. Brown**

Motion to purchase items listed above and to purchase new batteries for the old laptops for back up:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All that were present voted in favor

## **VII: APPEALS**

- a. Owner: Mark E Holloway  
Vehicle: 2015 Honda Civic EX  
Tax Year: 2015

**Owner’s Contention: Vehicle was bought with rebuilt title. Did not cost original price as new.**

### **Determination:**

1. Owner purchased Honda Civic EX in 2015 for \$13,500 according to buyers order.
2. The mileage at date of purchase was 12,146.
3. The Vehicle is a 2015 Honda Civic EX in very good condition.
4. The State value is \$19,950
5. The NADA based 12,146 miles shows clean retail as \$19,350, clean trade in as \$16,900, average trade in as \$15,950, and rough trade in as \$14,750.
6. Kelley Blue Book based on 12,146 miles shows excellent condition as \$18,565, very good condition as \$18,179, good condition as \$17,572, and fair condition as \$16,206.

**Recommendations:** According to the state of Georgia a vehicle with a rebuilt title is valued the same as a good title. However, I disagree with the state value of \$19,950. In my opinion and the State of Georgia a rebuilt title was once a salvaged title. A rebuilt title does not have the same resale value as a vehicle with a good title. I recommend leaving the value as the state has it valued at \$19,950 or split the difference and lower the value to \$16,725.

**Reviewer: Nancy Edgeman**

Motion to lower value to \$16,725:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All that were present voted in favor

**VIII: EXEMPTIONS**

a. Map & Parcel: S26-58, S26-58A, S26-58B

Owner Name: Freedom Tabernacle

Tax Year: 2015

ON HOLD  
PENDING  
FURTHER  
DISCUSSION

**Owner's Contention:** Filing for Exempt status for land purchased for parking lot for church members. Tabernacle. The 3 lots were

**Determination:**

- 1. S26-58, S26-58A, and S26-58B have been combined with S26-55 for future year.
- 2. After visiting the property it has been determined the lots have been graded for parking lot. (see photos in file)

**Recommendations:** Approve Exempt status for 2016 tax year per 48-5-41(a) (2.1) (a) (b) (3) § 48-5-41. Property exempt from taxation

(a) the following property shall be exempt from all ad valorem property taxes in this state:  
(2.1)(A) All places of religious worship; and

(b) All property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and such property is used in a manner consistent with such exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended;

(3) All property owned by religious groups and used only for single-family residences when no income is derived from the property;

**Reviewer Nancy Edgeman**

b. Property Owner: Carolyn Johnston

Map & Parcel: 37-23

Tax Year: 2015

**Contention: Received exemption last year but didn't receive it for 2015.**

**Determination:**

- 1) In 2014 the property had age 70 exemptions.
- 2) 2015 tax bill shows exemption was removed.
- 3) Husband passed away in 2007 without a will.
- 4) Carolyn Johnston applied for exemptions and was approved in 2010.

**Recommendation:** I recommend reinstating the exemption due to being removed in error, preparing an error and release form for the Tax Commissioner to issue a corrected bill.

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property Owner: Alfred Hardiman Jr  
 Map & Parcel: 50C-36  
 Tax Year: 2016

Note: Homestead Exemption on property in error.

**Determination:** Mr. Hardiman has a single homestead exemption on the property he owns in Chattooga County. During research of an appeal it was determined that Mr. Hardiman has an in exemption in Cobb County. (See copy of Assessment notice in file)

**Recommendation:** I am recommending removing the exemption for 2016.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mrs. Wilson

**Second:** Mr. Crabtree

**Vote:** All that were present voted in favor

#### IX. MISC ITEMS

a. Property: 9-9

Tax Payer: ELLER, JAMES E & JAMES M

Year: 2014 & 2015

**Contention:** REQUEST FOR CORRECTION DUE TO ERROR IN LAND VALUE CALCULATION

#### **Determination:**

1. Value under contention is \$ 17,314.
2. Property owner came into the Office on 10/23/2015 questioning the land value on his 2015 tax bill. An examination of the property record did discover an error in the land value calculation.
  - a. For 2012, this property was listed with a Market Areas 3 Land Class and Access Code. The parcel lies in Market Area 5, therefore for 2013, the land class was adjusted to "705" and the Access Code to "05" (limited access). SEE 2013 ARCHIVE SCREEN PRINT and REMARKS 06/12/2013.
  - b. An examination of the access factor chart for access code "05" indicates an invalid access factor for properties of 1.5 to 2.5 acres for tax years 2014 & 2015. SEE CHART 1
    - This error affects 7 properties on the 2014 tax digest
    - This error affects 6 properties on the 2015 tax digest
    - This error has been corrected in FUTURE YEAR XXXX
3. For 2015 the access code for this account was changed from "05" to "34". "34" is the access code for "good access" in Market Area 3. (The land class was left as "705"). SEE 2015 ARCHIVE SCREEN PRINT.
4. This tract has listed as 2 acres since, at least, 1991. Per Mapper Kenny Ledford this tract is actually 3.28 acres. This correction was made for 2015.

#### **Recommendations:**

1. Correct 2015 access code to "05". This will result in a total land value of \$ 9,604

2. Correct the 2014 acreage of this parcel to 3.28. Correct the Access Factor to 1.83. This will result in a 2014 land value of \$ 9,640 (value was \$ 12,800 on 2014 digest)
3. Correct the access factor error on the following accounts for 2014:
 

a. 3--48 from \$ 12,416 to \$ 5,773	b. 6--31 from \$ 11,854 to \$ 5,387
c. 8--7-C from \$ 15,168 to \$ 7,053	d. 8--74 from \$ 9,600 to \$ 4,464
e. 13--4 from \$ 14,656 to \$ 6,815	f. 13--53-A from \$ 12,800 to \$ 5,952
4. Correct the access factor error on the following accounts for 2015:
 

a. 3--48 from \$ 12,416 to \$ 5,773	b. 6--31 from \$ 11,854 to \$ 5,387
c. 8--7-C from \$ 15,168 to \$ 7,053	d. 8--74 from \$ 9,600 to \$ 4,464
e. 13--4 from \$ 14,656 to \$ 6,815	f. 13--53-A from \$ 12,800 to \$ 5,952

**Note:** These changes will result in a total value loss of \$ 16,311 on the 2014 & 2015 digests (each). These changes will result in a loss of tax revenue of approximately \$ 436 on the 2014 digest and \$ 430 on the 2015 digest.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mrs. Wilson

**Second:** Mr. Crabtree

**Vote:** All that were present voted in favor

b. **Property:** 63B--36--002 12x56 1991 manufactured home  
**Tax Payer:** DOVER DEBRA LYNN  
**Year:** 2015

**Contention:** HOME NOT ON PROPERTY AS OF 01/01/2015

**Determination:**

1. Value under consideration \$ 4,042.
2. Home reported torn down in 2014. Account is delinquent back to 2010.
  - a. Home appears on the latest satellite image available to the Assessors Office (2011).
  - b. Field visit 10/20/2015 confirms home is no longer on property.
3. There are no known title or ownership records available for this home.

**Recommendations:**

1. Authorize an Error & Release form voiding all taxable value from this home for 2015 back to 2010.
2. By the report filed, the 2010 to 2014 bills are valid, however, these bills are considered uncollectible by the Tax Commissioner since there is no Home on which to foreclose. There is a long standing request on the part of the Office of the Tax Commissioner that the taxable values of such uncollectible bills be voided.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mrs. Wilson

**Second:** Mr. Crabtree

**Vote:** All that were present voted in favor

c. Map & Parcel: 25-24-C

Owner Name: Westall, Christie & John

Tax Year: 2013

**Contention:** Error Discovered

**Determination:**

1. In checking the land and verifying the assessor records on one of the properties under review the following was determined

- a. The covenant dated 12/4/2012 was approved 01/23/2013 minutes
  - b. 2012 maps indicate 12.36 acres and recorded deed has 10 acres
  - c. The covenant application is for 10 acres and does not exclude 2 acres for the house
2. The 10 acres is inside a larger acre tract with same owner Christie Westall also under covenant; however, the 10 acre tract also has Christie's husband with interest in the property.
  3. Both parcels were covenant renewals in tax year 2013 filed in December 2012.
  4. GA Code as of May 1, 2012 requires 2 acres with house to be left out of covenant leaving 8 acres eligible with supporting documentation of covenant use.
    - a. O.C.G.A. 48-5-7.4 (B) Such property excludes the entire value of any residence and its underlying property; as used in this subparagraph, the term "underlying property" means the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less. This provision for excluding the underlying property of a residence from eligibility in the conservation use covenant shall only apply to property that is first made subject to a covenant or is subject to the renewal of a previous covenant on or after May 1, 2012.
  5. The 10 acre tract owned by John and Christie as a whole was approved for covenant on January 23, 2013 along with the tract it is inside of 25-24-B of 47.89 acres owned by Christie.
    - a. Ga code 48-5-7.4 (2)(A) As used in this paragraph, the term "contiguous" means real property within a county that abuts, joins, or touches and has the same undivided common ownership.

**Recommendation:**

1. GA Code 48-5-7.4 (2) (A) would indicate an 8 acre covenant with documentation must be applied for leaving out 2 acres for the house

2. Or make the application a continuation for 8 acres based on:

GA Code 48-5-7.4 (i) (1) If ownership of all or a part of the property is acquired during a covenant period by a person or entity qualified to enter into an original covenant, then the original covenant may be continued by such acquiring party for the remainder of the term, in which event no breach of the covenant shall be deemed to have occurred.

**Reviewer: Wanda A. Brown**

Motion to notify property owner to apply for covenant with 8 acres:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: all that were present voted in favor

d. Map & Parcel: S33-134

Owner Name: Hope Rebirth Homeless Shelter, Inc

Tax Year: 2015

**Owner's Contention:** Requesting exempt status



**Determination:**

1. Property owner came into the Assessor's office to apply for exempt status upon receipt of the tax bill for property map/parcel S33-134.
  - a. Hope Rebirth purchased the property March 3, 2015 according to recorded deed.
2. The property owner was given an exempt application form and the issue discussed was pertaining to the property owner as of January 1, 2015 being Affinity Bank.
3. Also discussed concerns of the new owner not receiving the assessment notice for 2015 and they are now faced with paying the taxes for 2015.
  - a. The assessment notice is addressed to Affinity Bank for 2015 (copy of notice on file).
4. The property owner contacted the office on Friday, November 13 to request this concern be addressed by the Board of Assessor's in their next meeting.
  - a. At this time the property owner inquired about the property once being a school and stated that the building that was a gymnasium should not be included in their property and that the deed indicates lots 1 through 7 is in their parcel.
  - b. She discussed again her original concerns of exempt status for tax year 2015.
  - c. She discussed bringing the exempt application in for the Board of Assessor's next meeting (November 18, 2015) after she had contacted the Board about her concerns.
5. Research for qualification as follows:
  - a. Georgia Department of Revenue  
Exempt Properties Workshop 06/12 133  
**1991 - YORK RITE BODIES V. CHATHAM CO. BOARD OF EQUALIZATION.**  
"In determining whether property qualifies for exemption as an institution of "purely public charity" as set forth in paragraph (a)(4) of O.C.G.A. § 48-5-41, three factors must be considered and must coexist. First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and third, the use of the property must be exclusively devoted to those charitable pursuits.
  - b. A 501(c)(3) certification indicating the property use as a non-profit charitable organization would verify the property qualifying for exempt status. After researching the Georgia Secretary of State site, no certification for Hope Rebirth Homeless Shelter, Inc, Summerville, GA 30747 was found on record.
6. Applications for exemptions should be received between January 1 and April 1 of the first year for which exemption is sought.
7. According to tax records the building once the gymnasium is not included in S33-134.

**Recommendation:**

- a. The Board of Assessor's determination is in accordance with O.C.G.A. 48-5-40 and O.C.G.A. 48-5-41 upon receiving a 501(c)(3) certification indicating the property use as a non-profit charitable organization along with the completed exemption application between January 1 and April 1, 2016.
- b. While application(s) for prior years will not be accepted, the Board acknowledges that an individual has the right to request a refund of taxes by virtue of O.C.G.A. 48-5-380.

**Reviewer: Wanda A. Brown**

Motion to request 501-C3 for exempt status for 2016 tax year:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All that were present voted in favor

e. Map / Parcel: S12-23

Property Owner: George Johnson & Angela Hendrix

Tax Year: 2014 & 2015

**Owner's Contention:** House has been removed and acreage not correct.

Appraiser Note: This property transferred in 2015 from George Johnson to Angela Hendrix on 6/6/2015. Property owner came into office and said house had been removed and acreage should be a little less than 1/2 acre. It was determined that house was removed as of the 2014 tax year and after transferring property it was determined that acreage should be .40 acre. We had the acreage at .72 acre.

**Recommendation:** It is recommended to correct the 2015 tax bill showing the house removed and acreage at .40 acre and refund if applicable for the 2014 tax year since filed representative had photo to reflect the house not being there.

**Reviewer: Kenny Ledford**

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All that were present voted in favor

e. Covenant Renewals: When preparing the covenant renewals there were five names on the list that were from prior years that had not been removed. The names are Joyce G. Crane, Ann Rowlls Elrod, Mary Mitchell Yates, Larry Scoggins, and Carol Strange Bridges. I have found letters for Joyce Crane & Ann Rowlls Elrod where they were prepared and sent. I searched obituaries and didn't find any.

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

Option 1) would be to notify owner and remove covenant.

Option 2) would be to send back bills for 2013-2015 and remove covenants.

Reviewer: Nancy Edgeman

**ON HOLD PENDING INFORMATION FROM THE DEPARTMENT OF REVENUE**

## **XI. INVOICES**

a. Stamps 300 @ \$.49 = \$14.00

b. GAAO membership dues Inv # 16-1023 / Date 10/26/2015 / Amount \$245.00

c. Office Depot customer number 806425544-001 / Amount \$168.88

d. Schneider (qpublic hosting) Invoice # 165510 / Date November 3, 2015 / Amount \$ 542.83

e. NADA guides CONNECT manufactured homes / order # 190487 / date 11/2/2015 / \$215.00

The BOA reviewed, approved, & signed




Mr. Barker informed Mr. Barrett of a building being torn down on Highland Avenue. Mr. Barrett stated he would flag it to be checked.

Mr. Wilson gave Mr. Barrett a list of Exemption classification codes to correct in Telnet system.

Mr. Wilson requested sending a letter to the Commissioners office mid December to reflect the new salaries for 2016.

Meeting Adjourned at 11:45 a.m.

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

  
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Chattooga County  
Board of Tax Assessors  
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