

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 25, 2015

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Absent Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present
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Meeting called to order @ 9:11 a.m.
APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for November 18, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Sentence structure and meaning
2. Pearson appraisal services
3. Conservation use covenants

Mr. Richter made a motion to send renewal letters to property owners, Seconded by Mr. Wilson, and all that were present voted in favor.

4. Department of Revenue proposed new rules
5. ACCG Capitol connection enewsletter

6. 2016 Data Transfer Conference

The Board discussed and the meeting will not be a public meeting and to inform Jason Winters and give him the opportunity to attend.

7. 2015 Lyerly & Menlo Mill rates
8. All Sales (Kenny update)

c. Mail:

1. GAAO
2. Forestar Group Mr. Barker

The BOA acknowledged receiving email and mail

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

Requesting the Board acknowledge there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
 Mr. Barrett stated there is nothing new with the timeline, we are still working with Covenants, bill issues, and field work.

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 11/24/2015

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

Mr. Barrett informed the Board they have to until the first of 2016 to make a decision.

VII: EXEMPTIONS

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

Owner Name: Freedom Tabernacle

Tax Year: 2015

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

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

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. MISC ITEMS

a. Property: Accessory Buildings

Appraiser: Roger F Jones

Year: 2016

Contention: Requesting a change in Stratification code for Accessory buildings

Details:

1. Department of Revenue Substantive Rule 560-11-2-.20(b)2 states:

“Beginning with all ad valorem tax returns received after January 1, 1993, all taxable real property returned or assessed for county taxation shall be further stratified into the following strata:

(a) Improvements - This stratum shall include all in-ground and above ground improvements that have been made to the land including lease hold improvements. This stratum excludes all production and storage improvements utilized in the operation of a farm unit and those improvements auxiliary to residential or agricultural dwellings included in the Production/Storage/Auxiliary stratum.

(1) The Board of Tax Assessors are given the option under this regulation to place the value of residential auxiliary buildings in this stratum or in the Production/Storage/Auxiliary stratum described in subparagraph (2)(f) of this Regulation.”

2. Until 2012, residential auxiliary buildings were stratified as strata R1 (residential improvements) on the County’s tax digest. Agricultural auxiliary buildings that were of more “residential” use (garage, carports, garden sheds, etc) were stratified as strata A1 (agricultural improvements)
3. In tax year 2013, the Tax Commissioner contracted with a company called Thomson Reuters for the preparing of the Tax Digest, digest consolidations for the Department of Revenue, and the preparation of tax bills.

- a. Under the Thomson Reuters program, auxiliary buildings are not stratified as 1's, rather they are stratified as 6's.
 - b. This disparity has resulted in several conflicts in producing a "clean" set of consolidation sheets. Listing the two (2) major conflicts:
 - Thomson Reuter attempts to apply the State and County Senior exemptions to the entire R1 or A1 value, rather than to the value of the main dwelling.
 - A difficulty in matching counts of property strata, since Thomson Reuters does not include in its counts any property strata valued at -0-. (Property strata counts ARE a part of the digest consolidation and digest submission)
4. Thomson Reuters has stated that the company will not change or adjust their stratification system in order to accommodate a single county.

Recommendations:

Based on DoR Substantive Rules & Regulations 560-11-2.20(2)(a)1, it is recommended that the Board of Assessors approve the re-stratification of improvements not considered dwellings on all properties classified as "residential" or "agricultural" as strata code 6.

It should be noted that this will NOT alleviate all the discrepancies between the GSI accounting system and the Thomson Reuters system. (For instance, since Thomson Reuters does not include strata valued at -0- in its counts, strata counts will still have to be verified manually)

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map/Parcel: 63C-2-B

Owner: Thomas, Jimmy Jack

Tax Year: 2016

Contention: This property should be in the name of Gary Thomas including a separate parcel in the name of Jimmy Thomas.

<p>On Hold pending contact with Mr. Thomas.</p>

not a

Determination:

1. After researching deeds and mapping corrections it was determined that this acre is included in deed to Gary Thomas adjoining Jimmy Thomas' larger tract.
2. Jimmy Thomas has received tax bills for this parcel in 2013, 2014 and 2015.
3. Mr. Thomas paid the taxes in 2013 and 2014 and is requesting a refund for both years.
4. Mr. Thomas requested being released from paying the taxes on this acre for 2015.
5. Kenny Ledford, Appraiser II/Mapper; has corrected the tax records in accordance with recorded deed 202 page 723.
6. 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.

Recommendation:

1. Approve refund for tax years 2013 and 2014 and send a new bill to correct property owner releasing Jimmy Thomas of the taxes owed in 2015.

Reviewer: Wanda A. Brown

c. Public Utilities need Mr. Barker, Chairman Signature.

Mr. Barker, Chairman signed.

Mr. Wilson suggested calling Walker County to check the status on their billing.

Mr. Wilson requested a pay increase letter to be sent to the County Commissioners office with all the Boards signatures around mid December.

Meeting Adjourned at 10:14 a.m.

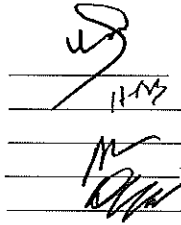
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson



The image shows five handwritten signatures, each written over a horizontal line. The signatures are: 1. William M. Barker (a stylized 'W' and 'B'), 2. Hugh T. Bohanon Sr. (initials 'HTB'), 3. Gwyn W. Crabtree (initials 'GW'), 4. Richard L. Richter (initials 'RLR'), and 5. Doug L. Wilson (initials 'DLW').

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