

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of November 4, 2015

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Absent</b>
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Meeting called to order @ 9:14 a.m.  
**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for October 28, 2015  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, & signed

**b. Emails:**

1. 2015 Sales
2. New Corrected Sales
3. 2016 Data Transfer Conference  
The Board suggested Mr. Barrett discuss the conference with the Tax Commissioner
4. Advertisement for printing services
5. 2015 Rex Laney / Palmour Law firm letter  
The Boards instructed Mrs. Edgeman to forward the letter and information to the County Attorney, Chris Corbin for advice on how to proceed.
6. Jason Winters letter / City of Summerville
7. Mobile Home Status Study
8. RE: T21-24
9. Property revaluation 2016  
Wanda Brown explained the progress on the residential revaluation for 2016
10. Calvin Brooks 17-9 Veterans Exemption
11. Doyle E Smith Map 55-B6 & 14-27A  
Mr. Richter made a motion to deny appeal due to deadline has passed, correct map lines, and notify property owner that we can only use one address for assessment notice and bill, Seconded by Mr. Bohanon, and all that were present voted in favor.
12. Open Well

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. (Alvin Sentell)

a. Total 2015 Certified to the Board of Equalization – 29

Cases Settled – 27  
 Hearings Scheduled – 2  
 Pending cases – 2

b. Total TAVT 2013-2015 Certified to the Board of Equalization – 37  
 Cases Settled – 36  
 Hearings Scheduled – 1  
 Pending cases – 1

BOA acknowledged there are 3 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.  
 Mr. Barrett stated we are still working on the 2016 digest getting samplings of properties.

**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 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 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

The Board discussed

**c. November 2, 2015**

**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. In approximately a six hour time frame we were able to visit 9 properties and make notes of necessary changes, take photos, measure and sketch additions on paper, and return to the office

with the data to begin entering. The sketches for 3 homes had to be completely re-sketched and two of these were extremely complicated due to the following:

- a. Our database only holds so many fields for measurements and there is one field per measurement. In cases where the number of measurements for a building amount to more than the number of fields, the sketch must be re-drawn and additions or extras added as separate buildings or accessories.
  - b. This aspect of the process is time consuming and thus far is going into the second day of just entering data.
  - c. At this rate, that's about 2 hours per property with two field representatives working as a team. The properties visited last week are on the brow in Cloudland, in the Menlo area and out on Stateline Road.
  - d. The sample pulling properties by every 14 from a list of residential 100 grades and above indicates visiting approximately 200 properties for these grades and the remaining of the 584 for 95 grades and below.
3. Method of visiting and collecting data is as follows:
- a. Verify all information on the property record card: more than 45 fields on the card to verify
  - b. Note any changes or concerns and take pictures
  - c. Measure and sketch any additions
  - d. Verify building sketch, details and accessories then land and acreage information.
4. Method for in-office data entry:
- a. Always enter date and brief description in comments
  - b. Enter all updated information in the building screen
    - i. The computer asks for reason for change, sometimes this is a matter of reading through the list of 999 reason for change codes in order to choose the appropriate match
    - ii. The sketch must be entered next, then all accessories, and remarks.
  - c. The acres on the property record cards are then checked in comparison to the mapping data and in some cases redrawn and corrected.
5. In conclusion:
- a. Nine properties averaging 2 hours per property is about 4 to 5 parcels per day
  - b. That's 25 parcels per week and approximately 8 weeks just to complete the 100 grade and above portion of the property revaluation.

**Reviewer: Wanda A. Brown**

Wanda Brown discussed with the Board while visiting some of the properties that 1) she wouldn't have been able to do them the by herself. 2) The office does not have enough tools. 3) Verifying the percentage of higher grade homes to visit. The Board instructed Mrs. Brown to make a list of tools with prices to present during the next meeting.

#### **VII: ERRORS**

a. Property: 9-9  
 Tax Payer: ELLER, JAMES E & JAMES M  
 Year: 2014 & 2015

Contention: REQUEST FOR CORRECTION DUE TO ER  
 CALCULATION

#### **Determination:**

1. Value under contention is \$ 17,314.

**On hold pending  
 further  
 information  
 (Signed request  
 for refund form)**

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

b. Map / Parcel: 65-18

Property Owner: Jeremy Brown & Samantha Fowler

Tax Year: 2015

Owner's Contention: Did not receive the Conservation Use Easement

Appraiser Note: This property was transferred in 2015 per deed book 636 page 720 on 2/10/2015. The property is subject to the Conservation Easement dated 12/21/2007. When the 2015 tax bill went out it did not reflect the Conservation Easement.

Recommendation: It is recommended to correct the 2015 tax bill to reflect the Conservation Use Easement values. The fair market value should be \$84,189.

**Reviewer: Kenny Ledford**  
**Motion to accept recommendation:**  
**Motion: Mr. Richter**  
**Second: Mr. Bohanon**  
**Vote: All that were present voted in favor**

**c. Property Owner: Mary & Cecil Wigley**  
**Map & Parcel: L04-12**  
**Tax Year: 2015**

**Contention: Filed for age 70 exemption**

**Determination:**

- 1) In 2015 the property owner filed for age 70 exemptions.
- 2) 2015 tax bill shows the exemption was not properly applied.

**Recommendation:** I recommend correcting the exemption, preparing an error and release form for the Tax Commissioner to issue a corrected bill.

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**d. Property Owner: David Durham Todd**  
**Map & Parcel: L01-13**  
**Tax Year: 2015**

**Contention: Filed for homestead exemption**

**Determination:**

- 1) Property owner applied for Homestead exemption on March 27, 2015
- 2) 2015 tax bill shows the exemption was not applied.

**Recommendation:** I recommend applying the exemption, preparing an error and release form for the Tax Commissioner to issue a corrected bill.

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

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

**e. 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.
- 4) 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: Mr. Richter**

**Second: Mr. Bohanon**

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

**VIII: INVOICES**

- a. RJ Young Inv Number - INV1084358 - Inv Date 10-26-2015 – Amt \$528.77
  - b. IAAO Membership dues – Invoice # 16-00011324 – Amount \$190.00 Due date 1/1/2016
- The BOA reviewed, approved, and signed

Mr. Barrett informed the Board that he was out of personal and vacation time.

Mrs. Edgeman informed the Board that on Wednesday, November 11, 2015 is Veterans Day and the office will be closed in observance of the Holiday.

The Board agreed the next Board meeting will be held on 11/18/2015.

Meeting Adjourned at 10:32 a.m.

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

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