

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of December 16, 2015

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

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

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for December 9, 2015

BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, & signed

**b. Emails:**

**1. Covenant continuation application**

**2. Online QUIS and web mapping course**

The Board instructed Kenny Ledford, Mapper to research the course to see if maybe he would benefit from the course.

**3. Application for employment**

**4. Happy Holidays**

**5. Property Tax Exemption for non profit Home for the aged**

**6. Rex Laney property**

Mr. Wilson made a motion for Mr. Barrett to draft a letter requesting additional information and to prepare a letter for their approval, Seconded by Mr. Richter, and all that were present voted in favor.

The Board also instructed Mr. Barrett to notify Mr. Corbin that they will hopefully make a decision before the end of the year.

**7. Letter to Commissioner**

On hold pending further information

**8. Chattooga county onsite visit – 2016 Data Transfer Conference**

The Board requested Mr. Barrett prepare an agenda for the meeting and extend an invitation to GSI.

**9. Re-appointment Richter**

Mr. Barker, Chairman congratulated Mr. Richter on his reappointment.

**10. Newspaper Ad**

BOA acknowledged receiving email

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

**The 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 – 37  
 Hearings Scheduled – 0  
 Pending cases – 0

The Board acknowledged there are 2 hearing scheduled at this time.

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

Mr. Barrett informed the Board the Newspaper Ad for exemptions has been sent to the Summerville news.

**NEW BUSINESS:****V. Appeals:**

**2015 Appeals taken: 98 (including 6 late appeals)**  
 Total appeals reviewed Board: 97  
 Pending appeals: 1  
 Closed: 97  
 Includes Motor Vehicle Appeals  
**Appeal count through 12/14/2015**

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	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**

The BOA discussed

c. Map & Parcel: 30-76-A

Owner Name: Braden, Jerry & Annamarie

Tax Year: 2013

**Appraiser notes:**

Owner's Contention: Tax values were not adjusted for 2013 or 2014. Owner has asked for information to be sent to him showing the correct values; so that he may go speak with tax commissioner.

