

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of December 23, 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 – Present</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:05 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for December 16, 2015

BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA acknowledged receiving

**b. Emails:**

**1. Budget expenditures for 11/30/2015**

**2. Appreciation letter to Commissioner Winters**

Motion was made by Mr. Wilson to approve and send appreciation letter to Commissioner Winters, Seconded by Mr. Bohanon, All that were present voted in favor.

**3. Longevity Bonuses**

The Board discussed the longevity pay.

**4. Assessors Staff Compensation plan**

Motion was made by Mr. Bohanon to resend the Boards decision in the minutes of December 16, 2015 to abolish the Compensation plan and leave it as it reads in Chapter 3, Division 1, Section 2, Seconded by Mrs. Crabtree, All that were present voted in favor.

**5. Chattooga Co onsite visit (GSI invitation)**

**6. 2016 Memo's for Social Security and disabled Veterans**

**7. Meet the Public Sector Champions for Excellence in Business Process Transformation**

**8. Veterans Exemption O.C.G.A. 48-5-48 (Rex Laney deadline)**

Motion was made by Mr. Wilson to send Mr. Laney a letter of eligibility for 2016 due to law changes as of July 1, 2015, Seconded by Mr. Richter, All that were present voted in favor.

**9. Calvin Brooks Veterans Exemption Application**

Motion was made by Mr. Wilson to send same eligibility letter to Brooks as Laney, Seconded by Mr. Richter, All that were present voted in favor.

**10. Covenant Application Cowart / Gurley**

\$12.00 fee was paid Beverly Cowart to prevent Covenant breach penalty.

**11. Hardware Wellness / Milford Morgan**

Mrs. Crabtree requested before making a decision for Mr. Barrett to check the statute of limitations on the FIFA. Mr. Wilson requested Mr. Barrett also check the amount of the penalty and interest.

**12. 2015 Georgia Power appeal**

Mr. Wilson made a motion to send the letter that was prepared by Mr. Barrett to Georgia Power concerning their Public Utility appeal, Seconded by Mr. Bohanon, All that were present voted in favor.

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 – 39  
Cases Settled – 39  
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 stated 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: 98  
Pending appeals: 0  
Closed: 98  
Includes Motor Vehicle Appeals  
Appeal count through 12/21/2015

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	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
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0.85	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

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. Update on property visits between December 7 and December 15, 2015
  - a. Field representatives conducted 51 visits in seven days including reval visits, new houses (data entry new sketch and gathering all new information) and sales visits.
  - b. Records requiring accessory entries or simple sketch changes/upgrades are complete for these 51 visits.
  - c. The remaining entries of about 15 to 20 records will require another day or so.
  - d. Visits for reval, new houses and sales are now averaging around seven or eight per day, however; including data entry the average is about 5 to 6 per day.
  - e. Updates are kept on an excel spreadsheet of changes in value as a result of the reval and keeping a running PDF file for record cards with notes and sketches to be reported to the Board of Assessors.
  - f. Please review PDF file attached to the email forwarded to the Board of Assessors.
  - g. This PDF does not include the entire 51 record cards at this time due to remaining data entry.
  - h. Randy Espy, Appraiser II is also assembling a guide book using information gathered from revaluation visits in order for all field reps to have a guide on grades for houses based on consults with each person of the Assessor’s office staff.
3. If it so pleases the Board of Assessor’s please sign as acknowledgement of field representatives updates and receipt of the PDF file mentioned in item 2 e, f, and g.

**Reviewers: Wanda Brown and Randy Espy**  
The Board acknowledged and discussed a-c.

#### **VII: MISC ITEMS**

- a. Property Owner: Wanda Louise Culberson  
Map & Parcel: 69-34  
Tax Year: 2015

**Contention: Filed for Age 70 exemption**

**Determination:**

- 1) Property owner applied for Homestead exemption on January 23, 2015
- 2) 2015 tax bill shows the exemption was applied but I failed to designate the 5 acres of land.

**Recommendation:** I recommend correcting the error and prepare 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. Wilson

Vote: All that were present voted in favor

- b. Property Owner: Albert & Frances Rutledge  
Map & Parcel: 65-34  
Tax Year: 2015

**Contention: Filed for Age 70 exemption and Covenant**

**Determination:**

- 1) Correction was made on the Covenant and Exemption and the 5 acres of land wasn’t designated in the system.

**Recommendation:** I recommend correcting the error and prepare 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. Wilson**

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

**VIII: INVOICES**

**a. Schneider (qpublic hosting) Invoice number 166292 - Date December 15, 2015 – Amount \$625.00**

**The BOA reviewed, approved, and signed**

The Board approved closing the office following the meeting.

Meeting Adjourned at 10:00 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

The image shows four handwritten signatures, each written over a horizontal line. From top to bottom, the signatures correspond to William M. Barker, Hugh T. Bohanon Sr., Richard L. Richter, and Doug L. Wilson. The signatures are in black ink and are somewhat stylized.

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