

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 15, 2015

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

Meeting called to order @ 9:08 a.m.

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 8, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. 2015 sales last date visited. BOA acknowledged & discussed
 2. 2015 July tax sale “No Sale” property message to Tax Comm. BOA acknowledged & discussed
 3. 2014 sales ratio message from Brand Brown Dept of Audits. BOA acknowledged & discussed
 4. 2015 S15-17 Bobby Edgeworth appeal waiver. Mr. Barker, Chairman signed
 5. 2015 information request by Jason Espy Mohawk Abatement. BOA acknowledged
 6. Steve Waddell’s message concerning Microsoft Windows 10. BOA acknowledged
 7. 2015 June Expenditure Report. BOA discussed and Commissioner is aware
- BOA acknowledged 5 year history & digest emails forwarded to School & Commissioner.

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

a. Total 2013 Certified to the Board of Equalization – 63

Cases Settled – 61
Hearings Scheduled – 0
Pending cases – 2

b. Total 2014 Certified to the Board of Equalization – 53

Cases Settled – 53
Hearings Scheduled – 0
Pending cases – 0

c. Total 2015 Certified to the Board of Equalization – 17

Cases Settled – 1
Hearings Scheduled – 0
Pending cases – 16

d. **Total TAVT 2013-2015 Certified to the Board of Equalization – 36**
Cases Settled – 36
Hearings Scheduled – 0
Pending cases – 0

BOA acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
 Timeline was discussed – Digest status

NEW BUSINESS:

V. Appeals:

2014 Appeals taken: 171
 Total appeals reviewed Board: 171
 Pending appeals: 0
 Closed: 165
Includes Motor Vehicle Appeals
Appeal count through 7/9/2015

2015 Appeals taken: 89 (including 6 late appeals)
 Total appeals reviewed Board: 76
 Pending appeals: 13
 Closed: 40
 Includes Motor Vehicle Appeals
Appeal count through 7/9/2015

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.
 BOA acknowledged

VI. APPEALS:

a. Map & Parcel: P04-9
 Owner Name: Patel, Praven
 Tax Year: 2015

Appraiser notes: Property is a 14 unit motel built in 1953 with a residence on the parcel also.

Owner's Contention: Assessed value of \$256,207 is not realistic in today's market.

Determination:

1. Equity study of 5 miscellaneous commercial buildings built within in 12 years of the subject indicates subject's per sf value of \$14.64 is above the per sf median of \$12.17; a difference of \$2.47 per sf. The subject's value is above the average per sf value of \$14.62; a difference of 2 cents per sf. The value per sf of the adjusted comparable is \$13.27 which is \$1.37 lower than subject's value.
2. Equity study of motels in the county indicates that the subject's per sf value of \$14.64 is above the closest comparable which has a per sf value of \$12.28. The adjusted comparable value per sf is \$13.50 which is \$1.14 less than the subject. There is really only one comparable motel in the county; the others are much newer and classified as such.
3. Equity study of residential buildings built within in 12 years of the subject indicates subject's per sf value of \$26.72 is below the median of \$32.97 and below the average of \$32.99. The subject's per sf value is below the adjusted comparable value of \$27.24.
4. The grade and physical of the buildings on this parcel are consistent with the standards throughout the county.

- 5. A field visit made on 7/9/15 revealed some inconsistencies on record.
 - The commercial building was recorded with 100% floor/wall furnace and should have been recorded as no heat. The rooms are cooled with window units and heated with space heaters. This would change the C1 value from \$73,455 to \$72,311. When researching comparables I discovered some inconsistencies in the way these heating and air systems were recorded.
 - There were also some accessory buildings that were not recorded which added \$6,486 to the R6 value.
 - An addition and 2nd bathroom added to the residence was also discovered; this changed the R1 value from \$44,810 to \$58,233.
- 6. The changes made for tax year 2016 changed the TFMV from \$256,207 to \$274,354; an increase of \$18,147.
- 7. The changes recorded in tax year 2016 should have been applied for tax year 2015 since these attributes existed on Jan. 1st 2015. Since a notice of value has been sent for 2015 the changes were only applied to tax year 2016.

Recommendations:

- 1. I recommend making no changes to 2015 tax year.
- 2. I recommend a review of heating and air systems on all motels and their classifications.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

VII: MISC ITEMS:

a. Connie Carter from NovaCopy visited the office on July 10, 2015 requesting a copy of our contract with RJ Young to see if they can possibly save us money with their Company. I am requesting the Boards opinion on this matter. My opinion is they are welcome to give us a proposal and let the office compare it to RJ Young's services.

The BOA advised obtaining proposal then they will discuss.

VIII: INVOICES:

a. Office Depot – Order number #779988748-001 – Date July 10, 2015 – Amount \$101.54

BOA approved & signed

The Board discussed the budget concerning proposed salaries, Ratio – (Penalty discussed) Get on schedule with property visits to cure ratio from 33% closer to 40%.

Overall budget proposal, education, and step increases were verified and discussed.

Meeting adjourned at 10:25 a.m.

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