

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of October 28, 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 October 21, 2015  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Checks**

BOA acknowledged receiving

**b. Emails:**

1. Budget expenditures report 9-30-2015
2. GSI reports and inquiry PRC
3. 2015 billing issues
4. 2015 Public Sector champions
5. Chattooga 2015 Bill 11483
6. 2016 Data transfer conference / auto reply
7. APM / Digest review procedures
8. A new view
9. Questions from 10/21/2015
10. 2016 State of GA millage rate

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.

2015 - Mr. Barrett stated there are fewer tax bill issues this year compared to past years. Most were billing issues from Thomas Reuters.

2016 – Mr. Barrett stated Wanda Brown and Randy Espy are in the Residential phase and are starting this morning. Mr. Barrett is putting together a list of the homesteaded mobile homes that Board requested a few weeks ago. Mr. Barrett explained that Ms. Brown, Tax Commissioner can't levy against mobile homes that she doesn't have any information on and no information might indicate the mobile home is not there anymore.

**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 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 Board discussed

c. 2016 PROPERTY VALUE UPDATE

Map/Parcel: T21-14

Owner: Garner, Betty K --- C/O Betty Hyden

Tax Year: 2016

**Contention:** Commercial Review to apply beginning tax year 2016

**Determination:**

1. Yard lighting added to the account – Randy worked with GSI, our tax record data base techs to resolve issues pertaining to dimensions and codes in entering commercial lighting.
2. Paving, asphalt was sound valued in previous tax records, the sound value was removed and a grade and physical applied to maintain uniformity with other commercial comparables.

3. All exterior measurements were reviewed and corrected – There was an area of approximately 9,204 sq. ft. not included in tax records for the left wing main building. Randy Espy, field representative; re-sketched the left and right wing buildings making corrections and additions. (There are property record cards with new sketches and field appraiser notes, remarks added in assessor records indicating all changes and corrections and reason for change codes listed for the 2016 assessment notice).

4. The restaurant drive-thru on the property was not included in previous tax records. This building was added as building 4.

5. The hardware store building is included in the property and was reviewed and updated.

6. The land factor for this property had a residential frontage applied. This issue was discussed and reviewed with the mapper and chief appraiser. There is nothing to support a residential classification on any part of the land. This was corrected to an all commercial classification.

**Recommendation:**

1. Requesting the Board of Assessor's review the documentation in PDF file, acknowledge and approve changes and corrections to map/parcel T21-14 to date.

**Reviewer: Wanda A. Brown**

**Motion to accept recommendation but check drive thru building:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

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

**VII: ERRORS:**

a. **Property:** S11—6  
**Tax Payer:** EDWARDS, JOHNNY D  
**Year:** 2015

**Contention:** 1) Error in 2015 billing  
 2) Error in on-line tax information

**Determination:**

1. Taxpayer applied for and was granted Local County and school tax exemptions (see included application form).
2. In the County's appraisal software, the local county exemption was applied only to 1.15 acres. The exemption was not applied to the dwelling or to the remaining 3.19 acres of this tract
3. Concerning the on-line tax information, this is being reported to the BoA for informational purposes only. This is not the Assessors website, nor has the Assessors Office any authority to change it.
  - a. The data appearing on-line is duplicated for the State portion of the bill (3 times) and for the County portion (twice).
  - b. The overall millage rate is shown as 41.841
  - c. The "current amount due" ignores the duplications, but the errors are predominant on the screen.
  - d. The "current amount due" is wrong even allowing for the homestead error mentioned above.
  - e. NOTE: The errors showing on-line do NOT appear in the Tax Commissioner's VCSTax data base – the bill is calculated correctly, allowing for the homestead error mentioned above.
4. The Tax Commissioner was notified of the problem with the on-line billing 10/21/2015.

**Recommendations:**

Correct the Tax Account to properly apply the Local County Exemption. (The Homestead data error has

already been corrected in Future Year XXXXs in the Assessors system.)

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

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

b. **Property Owner:** JP & Mary Rowlls Trust

**Map & Parcel:** 32-38

**Tax Year:** 2015

**Contention:** Property owner states she had exemptions in 2014 and was removed in 2015.

**Determination:**

- 1) Johnny and Mary Rowlls applied and were approved for the age 70 exemption in 2010.
- 2) Johnny & Mary Rowlls were approved for a Covenant in 2012.
- 3) Mr. Rowlls passed away in 2014 and when the Covenant was removed the exemptions were also removed in error.

**Recommendation:** I recommend reinstating the exemption and prepare an Error and release for the Tax Commissioner to issue a new bill.

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

c. **Property Owner:** William Brian Scott

**Map & Parcel:** 56-34-F03

**Tax Year:** 2015

**Contention:** Request for Refund for incorrect acreage. Property owner should have 3.39 acres and bill only shows 1.51.

**Determination:**

- 1) The property in 2014 was 3.39 acres.
- 2) In 2015 the property shows 1.51.
- 3) Correct acreage according to the deed is 3.39

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

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

d. **Property Owner:** Marguerite P Morgan

**Map & Parcel:** S28-64

**Tax Year:** 2015

**Contention:** Exemption was taken off in error per son Danny Strickland

**Determination:**

- 1) In 2014 the property had age 70 exemptions.
- 2) 2015 tax bill shows exemption was removed.
- 3) I could not determine why the exemption was removed.

**Recommendation:** I recommend reinstating 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**




Mr. Wilson inquired about the 4<sup>TH</sup> quarter sales study. Mr. Barrett replied he will have Kenny Ledford send it via email to the Board.

The Board discussed when the Tax Commissioner requests help from the Assessors office contacting the News Paper so the property owners will be aware of the assistance the Tax Commissioner receives from the Assessors office.

Mr. Bohanon and Mr. Wilson prepared handouts of the tax digest timeline for the Board to review and discuss ways for improvement in the future.

Meeting Adjourned at 10:20 a.m.

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

  
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