

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 30, 2015

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

Meeting called to order @ 9:02 a.m. Nancy Edgeman was absent from meeting, Wanda Brown & Leonard Barrett attended.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 23, 2015
BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

- 2015 Digest File and Layout – Email to Ray Campbell 9/23/2015
- Governmental Systems Inc Invoice: 10584 9/23/2015
- Chattooga Consolidations – Email to Tonia Mierez 9/23/2015
- Chattooga Consolidations – Email to Tonia Mierez 9/24/2015
- Chattooga Consolidations – Email to John Berry 9/24/2015
- Chattooga Consolidations – Email to Tonia Mierez 9/24/2015
- 2015 Digest Status – Commissioner's concerns 9/24/2015
- Digest Submission - Letter to Commissioner Winter's from Kathy Brown 9/25/2015
- R Laney Veterans Exemption Letter 9/25/2015
- Property Value Update – Commercial Reval 9/25/2015

Motion was made by Mr. Wilson to assist the Tax Commissioner upon her written request to complete digest submission to the Department of Revenue. This includes Tax Commissioner's request for Assessors travel to Atlanta to present the digest to the Department of Revenue, Seconded by Mr. Richter, all that were present voted in favor.

BOA acknowledged receiving emails and discussed consolidations for digest.

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.

- a. Total 2015 Certified to the Board of Equalization – 28
- Cases Settled – 27
- Hearings Scheduled – 0

Pending cases –1

b. 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.
 2015 Digest submission was discussed.

NEW BUSINESS:

V. Appeals:

2015 Appeals taken: 96 (including 6 late appeals)
 Total appeals reviewed Board: 96
 Pending appeals: 0
 Closed: 81
 Includes Motor Vehicle Appeals
 Appeal count through 9/25/2015

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

VI: REQUEST FOR REFUND

a. Map / Parcel: 47A-27
 Property Owner: Gretna Smithson
 Tax Year: 2010-2014

Owner's Contention: Request for refund. Deed to property is for .47 acre and is being taxed at .53 acre.

Appraiser Note: Property owner came into office on 9/18/2015 about property. While looking over the deed and property lines it was determined that the lines on the map were wrong showing .53 acre. The deed calls for .47 acre.

Recommendation: It is recommended to correct acreage on map and in telnet system. Do a request for refund for the years of 2010-2014.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All that were present voted in favor

b. Property Owner: Rebecca Sue Martin
 Map & Parcel: 37-142
 Tax Year: 2015

Contention: Filed for local exemption and did not get credit for local county exemption.

Determination:

1. Ms. Martin filed for the age 70 exemptions on 3/4/2015.

- 2. Ms. Martin's income documentation indicates she receives \$15,594 in Social Security (non taxable) and \$37,348.06 (taxable) income from Employees Retirement System of GA.
- 3. According to HB 242 Ms. Martin's taxable income exceeds the maximum \$20,000 limit for the age 70 and above exemption.
- 4. Ms. Martin was given the Double homestead, Ad valorem, State & local exemptions in error (code 12).
- 5. Ms. Martin is eligible for double homestead, Ad Valorem, & State Exemptions (code 4).

Recommendation: I recommend leaving the exemption as is for 2015 and correcting the error for future year. **This was my error.**

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII. EXEMPTIONS

- a. **Property Owner: David Hartline**
Map & Parcel: 30B-46
Tax Year: 2015

Contention: Mr. Hartline visited the office on September 9, 2015 to apply for the Veterans exemption.

Determination:

- 1. Letter from the Department of Veterans Affairs dated August 8, 2015 states Mr. Hartline is 100%Service connected disabled.
- 2. Email from Ellen Mills states if the books are no longer open to the Board of Assessors it is recommended that the property owner make a refund to the Governing Authority.

Recommendation: Since the tax bills have not gone out, I recommend approving the Veterans Exemption for the 2015 Tax year.

Reviewer Nancy Edgeman

Motion to approve for 2015 tax year:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII. Mobile Homes

Property: DELINQUENT MOBILE HOMES – NOT LOCATIBLE
Appellant: SEE CHART
Year: SEE CHART

Contention: RECIPIENTS OF DELINQUENT BILLS REPORT HOMES, REPOSSESSED, DESTROYED, OR SOLD / REMOVED HOMES. CONTEND THAT BILLS ARE NOT VALID.

MAP	NAME	HOME	YEAR
38A--52--003	DOOLEY LARRY JOE	14x61 1975 UNKNOWN	2011 -
S07--39--004	JOHNSON HUBERT & SHIRLEY	12x56 1965 PURDENTIAL	2011 -
55--45-A-002	CARLSON DONALD	10x46 UNKNOWN	2014 -
38--65-A05-001	PRATT JOEL DAVID	14x66 AMBROOK	2011 -
38--62--004	ROACH ROBERT	14x66 AMBROOK	2012 -
55--83-004	HELMS JAMES R	24x44 1974 SUMMERHILL	2011 -
57--27--072	AUSTIN SCOTT HOWARD	28x66 BENNINGTON TORCH	2012 -
40--60--001	CHISOLM EH	16x76 SOUTH RIDGE	2005 -
40--60-B-004	SMITH DONALD WAYNE &	12x65 FRONTIER	2015
9--32—003	SENTELL EUNICE LLOYD	12X62 1969 COMMODORE	2015
S12--5--002	DAVIS LULA	12x52 1975 UNKNOWN	2010 -
49--6—001	CAMP HARRY L & GENEVA	12x44 UNKNOWN	2014 -
48--8-B-003	GRIFFITT LESTER	12x65 1985 UNKNOWN	2009 -
T04--39--002	GRIFFITT LESTER	12x62 UNKNOWN	2014 -
18--39--005	PRICE MARSHALL	12x48 1978 START by BENDIX	2008 -
18--39--006	PRICE MARSHALL	16x76 CLAYTON HOMES	2012 -
43A--17--001	PRICE MARSHALL	12x55 GUERDON	2008 -
40A--11-A-001	GILLESPIE KIM & MICCA	24x44 SPRING HILL by FLEETWOOD	2008 -
81--33--003	HENRY RALPH	14x76 UNKNOWN	2012 -
79--1—002	HUTTON GERALD	12x52 AMERICANA	2015
43--47--002	PHILLIPS ROGER	12x56 SPACE INTERNATIONAL	2012 -
T23--118--001	BLACKMON JAMES H JR	10x38 BOANZA	2015
59--19-C-001	EATON JAMES	10x40 HURON 500	2014 -
39C--7--004	FOX CHRISTINE H	16x56 CHANDELEUR	2012 -
13--61--002	GREEN CHAD &	27x40 FLEETWOOD	2012 -
83--44-A-001	HAYES MATTHEW THOMAS	27x52 UNKNOWN MAKE / MODEL	2014 -
87--3—001	HUNT BRITT	12x70 STAR by BENDIX 71700921	2008 -
41--85--002	HUNNICUT WANDA F	14x66 PINERIDGE by TIDWELL	2015
35--3—004	JOHNSTON FRANK	28x68 JAGUAR by GENERAL MFG HOMES	2015
68--88--002	SNEAD KATHY	14x52 SWEETWATER VIN SHGA5167	2008 -
59--48--001	WHITE BETTY A	10x48 AMERICAN (STORAGE)	2014 -
		10x60 STAR by BENDIX	2008 -
			2014 -
47--11--002	YONTS LORRETTA	8x24 WILDWOOD by FOREST RIVER	
47--93--002	DANIEL BUDDY MARLIN &	27x65 PALM HARBOR	2013 -
B01--36-B-001	STOKER TIMOTHY M &	28x48 AUTUMN MANUFACTURED HOME	2015
39E--37--001	TUCKER THOMAS HOYT	10x53 UNKNOWN WITH ADDITIONS	2012 -

Determination: It has been verified by Field Inspection that the Homes listed hereon are either:

1. No longer on the parcels listed, and
2. Are not identifiable as homes on any other parcel in the county, or
3. Are so badly damaged as to warrant being put at -0- value.

Recommendations:

1. All the homes listed above be set at -0- value for the 2015 year.
2. For those home that are no longer on the properties identified, set the assessed value of any delinquent accounts to -0- per request of the Tax Commissioner's Office. (Such bills are uncollectible as there is no structure on which to foreclose).
3. For those homes still located on the parcels listed, but in such bad condition as to warranted being set at -0-, void the assessments on any back year, per request of the Tax Commissioner. (Such bills are uncollectible – the wreckage cannot be auctioned for enough to cover delinquencies and costs.

Reviewer: Roger F Jones

Date: 09/028/2015

Motion to approve recommendation and set value to \$0:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

IX: 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

Mr. Barrett discussed with BOA that Mr. Ledford has prepared 3rd quarter sales list. The BOA inquired to what effect sales will have on the revaluation in process. Mr. Barrett will update BOA as sales quarters are processed.

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

Discussed during sales study item.

X. INVOICES

a. GSI – Inv # 10584 – date 7/2/15 – Amount \$536.78

BOA reviewed, approved, and signed.

b. Office Depot – Customer # 24824970 – Date 9/23/2015 – Amount \$136.98

BOA reviewed, approved, and signed.

XI. ADDENDUM:

Property: DELINQUENT MOBILE HOMES – OWNERSHIP DENIED
 Appellant: SEE CHART
 Year: SEE CHART

Contention: RECIPIENTS OF DELINQUENT BILLS REPORT HOMES THEY HAVE NO INTEREST IN HOMES.

MAP	NAME	HOME	YEARS
T09--2--016	AUBIE INVESTMENTS	12x56 UNKNOWN MAKE / MODEL	2012 - 2015
T04--39--012	EDGE RANDY C EVERETT JAMES	16x76 SOUTHERN DREAM	2011 - 2015
T04--39--007	BRUCE	16x76 CHANDELEUR	2012 - 2015
T09--2--018	G & H PROPERTIES LC	12x56 EMBASSY by GUERDON	2008 - 2015
T09--2--005	G & H PROPERTIES LC	12x46 DETRIOTER by DMH	2008 - 2015
T09--2--006	G & H PROPERTIES LC	12x48 ALTAIR HOMES	2008 - 2015
T09--2--021	GRIFFITT LESTER	12x56 PARK HOME by BENDIX	2010 - 2015
T04--39--006	GRIFFITT LESTER	14x66 ROYAL ENGLISH by WINSTON IND	2010 - 2015
T04--39--008	GRIFFITT LESTER	12x56 PRESIDENTIAL by R-ANELL HOMES	2008 - 2015
T09--2--019	GRIFFITT LESTER	12x56 UNKNOWN MAKE / MODEL	2015
S29--9--001	WARREN AUSTIN H	12x56 SALEM HOMES	2009 - 2015

Recommendations:

1. Transfer account of Homes with no documentation into the name of the real estate owner.
2. For those homes that do have some kind of documentation, leave account names unchanged but send delinquent and future bills care of real estate owner.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

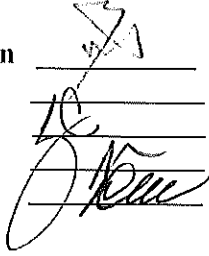
Vote: All that were present voted in favor

Additional Items discussed:

1. Mr. Barrett informed the Board of meeting with Jason Espy, Summerville News reporter to discuss his concerns pertaining to the digest and possible delaying submitting the digest in order to process the tax bills.
2. Board members inquired as to how Mr. Bohanon is recovering. Mrs. Crabtree informed the Board of Mr. Bohanon's training courses needing to be rescheduled. The Board ask Mr. Barrett if Mr. Bohanon's registration has been cancelled. Mr. Barrett informed the Board that he will verify the status with Nancy Edgeman, Board Secretary.
3. The Board of Assessors instructed Leonard to keep them informed on the progress of submitting the digest.
4. The Board discussed on-line courses to meet the requirements of Department of Revenue's standards to maintain hours. Mr. Barker instructed Leonard to follow up on this concern.
5. Mr. Barker instructed Leonard to get details and confirm dates for the North GA GAAO classes.

Meeting Adjourned at 10:03 a.m.

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



Handwritten signatures of the board members over horizontal lines.

Chattooga County
Board of Tax Assessors
Meeting of September 30, 2015
