

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of September 23, 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 @ 9:07 a.m.

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 9, 2015  
No meeting on 9/16/2015 sheet for website  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time sheets**  
BOA reviewed, approved, & signed

**b. Emails:**

1. Budget Expenditure Report 8/31/2015
2. Chattooga consolidations
3. Conservation recording fee
4. 2015 Digest Prep
5. Governmental Systems INC billing data file format  
Motion was made by Mr. Wilson to request Governmental Systems INC send Thompson Reuters the data file and layout, Seconded by Mrs. Crabtree, all that were present voted in favor
6. Governmental Systems INC Invoice #10584
7. Planning a street view project
8. 2015 Digest status
9. Trail of Tears
10. GAAO Executive Board Election-North District
11. 2016 value update

Mr. Barker suggested that Mobile homes and Exempt properties be reviewed in January 2016.

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 receiving email

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

**Requesting the Board acknowledge there are 0 hearing scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.  
 Mr. Barrett stated we have started the process of reviewing properties for 2016. We are still working with Thompson Reuters on the consolidations for the 2015 Digest.

**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 9/21/2015**

Weekly updates and daily status kept for the 2014 & 2015 appeal log by Nancy Edgeman.  
**Requesting the Board acknowledge**

**VII: MISC ITEMS:**

a. Map / Parcel: 63-8 63-8D & 63-8F  
 Property Owner: Elsie Smith Estate  
 Tax Year: 2015

**Appraiser Note:** 63-8F 2 acre tract with old home place, 63-8D 1 acre tract with mobile home, 63-8 31.18 acre tract on west side of Halls Valley Road.

**Determination:**

- 1) All tracts were in Eunice Austin's name per Deed Book 495 page 506.
- 2) Property owner came in office on 7/23/2014 to file appeal and sign for the Conservation Covenant.
- 3) Per BOA decision on 1/21/2015 it was approved to make corrections to the three tracts and put 63-8 under the covenant for the 2014 tax year.
- 4) On 9/11/2015 it was determined by court order No. 2008-CA-33559 that the three tracts should be in the Elsie Smith Estate.

**Recommendation:** It is recommended to transfer all three parcels into the Elsie Smith Estate per court order NO. 2008-CA-33559 and release Covenant from map and parcel 63-8 that was in the name of Eunice Austin and do bill corrections if applicable to all tracts.

**Reviewer:** Kenny Ledford Date: 9/14/2015

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All voted in favor

b. Subject: Public Utilities Georgia Power  
**Map & Parcel: S33-67**

During the process of checking the Public Utilities for payments I noticed Georgia Power had an outstanding 2014 bill. Further research showed we have a duplicate account for S33-67.

**Recommendation:** I recommend sending an Error & Release form to the Tax Commissioners office for the 2014 tax year and delete the account for 2015.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All voted in favor

**c. 2015 Sales Study (Item on hold from previous meeting)**

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 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

The BOA acknowledged

**d. 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 acknowledged

**e. 2016 PROPERTY VALUE UPDATE**

Commercial Property Reval below is a portion of the 2016 property revaluation:

1. There are 546 commercial properties – 3.76% to be visited to meet the proportional count of commercial out of the 14,485 parcels in the county – that’s about 45 commercial properties.
2. In approximately an 8 hour time frame we were able to visit 7 properties and make notes of necessary changes, measure and sketch additions on paper, return to the office with the data, enter the changes, re-sketch four buildings (one of which was the sav-a-lot main building, add an apartment not included in records at all and re-check or proof all revisions.
3. That’s about an hour each property with two field representatives working as a team.
4. Method of visiting and collecting data is as follows:
  - a. Verify all information on the property record card: more than 45 fields on the card to verify
  - b. Note any changes or concerns and take pictures
  - c. Measure and sketch any additions
  - d. Verify accessories, land and acreage information and paving or concrete
5. Method for in-office data entry:
  - a. Always enter date and brief description in comments
  - b. Enter all updated information in the building screen
    - i. The computer asks for reason for change, sometimes this is a matter of reading through the list of 999 reason for change codes in order to choose the appropriate match
  - c. The sketch must be entered next – example of one of the properties is a sketch re-done for addition to main structure and was simply a 17x39 rectangle. Another set of examples of more complex sketches was re-sketching a building adding canopies all the way around the building and adding canopies and drive-thru windows to another building.
    - i. Also adding an apartment building sketch to one property could have been a difficult sketch; however the exact same building across from it was in our tax records so we duplicated the sketch. We did however spend time researching

concerns as to why this building was missing from records. We were unable to verify very much on this question; just looks as though that building 1 record was deleted.

- d. The acres on the property record cards are then checked in comparison to the mapping data and in some cases redrawn and corrected.

6. In conclusion:

- a. 4 buildings re-sketched
- b. 6 record cards required revisions and updates

**Reviewer: Wanda Brown / Kenny Ledford**

The BOA acknowledged

Mrs. Crabtree inquired how the sold properties would affect visiting the properties for 2016. Mr. Barrett stated sales are only around 1% per year.

The BOA requested updates on vacation and sick time for each employee.

Meeting Adjourned at 10:10 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 23, 2015

---