

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 13, 2016

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

Meeting called to order @ 9:02 a.m.

Mr. Bohanon opened the meeting as acting Chairman. Mr. Barker, Chairman joined the meeting at 9:28am.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 6, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. 2016 March time sheets

2. 2015 Klatt Trust appeal

Meeting set for Friday, April 20, 2016 with Wade Hoyt

3. Chattooga County website updated

4. Alvin Sentell 2015-CA-40624

5. 2016 change in pay

6. BOEQ question

7. Pictometry

Meeting at 11:00am on April 20, 2016

8. County Attorney Memo: Office Forms & Assistance Completing Forms.

Motion was made by Mr. Richter to set up a meeting with Chris Corbin, County Attorney to discuss the Memo of Office Forms & Assistance Completing Forms, Seconded by Mr. Wilson, All that were present voted in favor.

9. Crabtree request for refund

The Board discussed email and no action was taken on the refund.

BOA acknowledged and discussed 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

a. Total 2015 Certified to the Board of Equalization – 29

Cases Settled – 29

Hearings Scheduled – 0

Pending cases – 0

b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41
 Cases Settled – 41
 Hearings Scheduled – 0
 Pending cases – 0

The BOA acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
 Covenants, Homesteads, & returns are being processed.

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 1
 Total appeals reviewed Board: 1
 Pending appeals: 0
 Closed: 0
 Includes Motor Vehicle Appeals
 Appeal count through 4/11/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.
 The BOA acknowledged

VI: MISC ITEMS:

a. 2015 Sales Study (items in red are updates)

- 1) There are 98 (187) total sales that have bank sales with houses and land over districts 1-5.
- 2) Out of the 98 (187) sales there are: **UPDATED NUMBERS IN RED**

30 that are grade 105 plus 46
 52 that are grade 95 and lower 108
 16 that are grade 100 33
FACTOR APPLIED, being 1.00

AFTER FACTOR APPLIED BEFORE

UPDATED 2/22/2016

FACTOR 1.10	GRADE 105 - PLUS	MEDIAN	0.38	36	MEDIAN	0.41
		MEAN	0.47	42	MEAN	0.49
		AG	0.38	34	AG	0.38
		AVG DEV	0.17		AVG DEV	0.19
		COD	0.46	1.16	COD	0.46
		PRD	0.99	1.21	PRD	1.07
FACTOR 0.85	GRADE 95 AND LOWER	MEDIAN	0.38	44	SAME AS ABOVE	
		MEAN	0.47	53		
		AG	0.38	39		
		AVG DEV	0.17			
		COD	0.46	1.23		
		PRD	0.99	1.36		
FACTOR ABOVE 1.05	GRADE 100	MEDIAN	0.38	37	SAME AS	
		MEAN	0.47	48		
		AG	0.38	37		
		AVG DEV	0.17			
		COD	0.46	1.28		

PRD 0.99 1.28

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

REVISED: 2/22/2016

b. UPDATED 2015 SALES

REVISED: 2-29-2016

105 PLUS GRADE NO BANK SALES	MEDIAN	36.05%
32 SALES	MEAN RATIO	36.13%
	AGGREGATE	32.11%

FACTOR WOULD BE 1.25

ALL FACTOR'S ARE ACCORDING TO HAVING NUMBER AS CLOSE TO 38% AND COD AS CLOSE TO 1.00 AS POSSIBLE	MEAN DEV COD PRD	36.13% 1.00 1.13
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105 PLUS GRADE WITH BANK SALES	MEDIAN	38.51%
45 SALES	MEAN RATIO	42.78%
	AGGREGATE	34.82%

FACTOR WOULD BE 1.20

MEAN DEV	42.78%
COD	1.11
PRD	1.23

UPDATED 2015 SALES

REVISED: 2-29-2016

100 GRADE NO BANK SALES	MEDIAN	36.37%
20 SALES	MEAN RATIO	49.44%
	AGGREGATE	39.22%

FACOTR WOULD BE 1.25

MEAN DEV	49.44%
COD	1.36
PRD	1.26

100 GRADE WITH BANK SALES	MEDIAN	39.65%
33 SALES	MEAN RATIO	50.58%
	AGGREGATE	38.61%

FACTOR WOULD BE 1.02

MEAN DEV	50.58%
COD	1.28
PRD	1.31

Reviewer: Kenny Ledford

c. 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

d. d. 2016 Property Revaluation Update:

- a. A PDF format of property reviews March 28 through April 5 forwarded to the Board of Assessors are available for the Board's review.
- b. Field Representatives averaged below 25/30 goal for the five days between March 28 and April 5.
- c. Data entry is still being processed on the new house visits for this review period.
 1. The property record cards for these remaining sketches and data entry are not included in the PDF file forwarded to the Board.
 2. The originals are available for the Board's review during the meeting of April 13, 2016.

Recommendation:

Requesting the Board's acknowledgement of receiving the email pertaining to field visits for March 28 through April 5.

Reviewer's: Wanda A. Brown & Randy Espy

The Board acknowledged and discussed items a-d.

e. Map / Parcel: 64F-57

Property Owner: Brian McClarity

Tax Year: 2016

Owner's Contention: Since I bought property in 2009, I have been taxed on 2.00 acres up to 2014. The acreage should be .66 acre.

Appraiser Note: This property is located on Burton Road. The property was corrected in acreage as of 2015 to .66 acre. The property had been taxed at 2.00 acres since 2009. It appears that the land was not corrected on the tax bills for prior years.

Recommendation: It is recommended to correct the acreage for 2012 -2014 and forward on to the County Commissioner's Office for the years prior to 2012.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VII: APPEALS

a. Property: M06--73 ACC bldg 02 1975 12x61 Marton manufactured home.

Tax Payer: MAJORS CLAUDE FRANCIS

Year: 2016

Contention: MARKET VALUE

Determination:

1. The value under contention is \$ 500.
 - a. The home is a 12x61 1975 Marton. It is used for storage.
 - b. The home was deemed "salvage" and assigned a value of \$ 500 in 2011. Home has been maintained at that value since.
2. Field inspection of 04/01/2016 confirmed that the home is still on the property, and appears to still be used for storage.
3. An interior inspection was not possible (the home was locked and the Appellants were not at home).
4. Home appears to still be useable for storage purposes.

Recommendations:

1. Leave home at \$ 500 salvage value.
2. Certify this appeal to the county board of equalization per O.C.G.A. §48-5-311(e) (2) (B).

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Property: 17--17 ACC bldg 01 1991 12x57 Redman manufactured home with additions.

Tax Payer: KNOX, JIMMY (Melvin Knox as Agent)

Year: 2014

Contention: MARKET VALUE

Determination:

1. The value under consideration is \$ 6,284.
2. In 2014 the value of this structure was lowered from \$ 14,828 to \$ 6,284 due to poor physical condition. This value is being appealed as being above true FMV for the home.
3. The home has continued to deteriorate, and appears to have done so at an exponential rate.
 - a. The roof shows extensive deterioration
 - b. The ceilings and insulation have begun collapsing
 - c. This appraiser did not deem the structure safe for extensive interior inspection.
4. The home is far below livable condition. It is not in good enough condition to use as storage.

Recommendations:

1. It is recommended that the 2014 value of this structure be set at \$500 (salvage value).
2. It is recommended that this value be applied to tax years 2015 & 2016.
3. This correction was made in FUTURE YEAR XXXX on 04/06/2016.

Reviewer: Roger F Jones

Motion to accept recommendation and provide documentation as agent:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 66--40 ACC bldg 08 1964 14x67 Buddy mobile home by Skyline Homes.
 Tax Payer: RAMEY, LARRY
 Year: 2008 - 2016

Contention: TAXABLITY

Determination:

1. The value under contention is \$ 3,929.
2. There has no actual appeal or return filed in this case. There is confusion between the Office of the Tax Commissioner and Property Owner as to how many manufactured homes are owned and which one is delinquent. The Tax Commissioner and the Property Owner have requested the help of the Assessors Office in clarifying the matter.
3. The tax record indicates 2 accounts, one in the name of "Larry Ramey", and the other in the name of "Larry F Ramey".
 - a. The first is the account under consideration here.
 - b. The second concerns a 16x47 1999 Clayton located at 185 Ledford Circle in Summerville (Map 36 Parcel 53).
 - c. This review deals only with the 1964 Buddy.
4. The 1964 Buddy first appears in the tax records in 1998 in the name of Larry Ramey.
 - a. Tax bills from 1998 to 2001 are paid
 - b. Tax bill from 2002 to 2016 are delinquent.
 - c. Per O.C.G.A. § 48-3-21, only the last 7 years show as delinquent in Tax Commissioner's Records.
5. When the E-911 system was instituted, a single-wide mobile listed to "Larry F Ramey" was listed with an address corresponding to the address on the Buddy tax bill.
 - a) That address became "90 Mountainside Lane" in the E-911 database
 - b) Mountainside Lane is a private road running through the property of Bobby & Martha Shook.
6. A singlewide mobile home, in the assumed location of 90 Mountainside Lane, appears evident on the County's 1989 aerial photography.
 - a) The home still appears on the 1999 satellite imagery.
 - b) Satellite imagery from 2007 through 2010 has too much foliage to confirm or deny the presence of the home.
 - c) The 2015 satellite imagery shows the home no longer at this location.
7. A drive-by of this property could find no indication of a "90 Mountainside Lane". Though this Appraiser has not been able to determine the final disposition of this home, it appears to have been removed from the property sometime between 1999 and 2015.

Recommendations:

1. The home cannot be identified nor confirmed to be in the county during the delinquency period. It is therefore recommended that the Board of Assessors set the Fair Market Value of this mobile home to -0- for tax year 2008 to 2016.
2. Home was deleted from the county tax records in Future Year XXXX 04/07/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: S19--1 ACC bldg 09 1975 12x61 Crimson manufactured home.
 Tax Payer: SHIREMAN, EDDIE & DONNA
 Year: 2016

Contention: TAXABILITY

Determination:

1. The value under contention is \$ 1,594.
2. This home was deleted from the county tax records prior to the submission of the 2015 mobile home digest. This it appears on the 2016 mobile home digest is an error.
3. A drive by conducted 04/08/2016 re-confirms that the home is gone.
4. Satellite imagery seems to confirm that the home was gone prior to 01/01/2016.

Recommendations:

1. It is recommended that the value of this account be set to -0- for the 2016 tax year.
2. This home was deleted from the county tax roll in FUTURE YEAR XXXX on 04/08/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: RETURNS**a. Map & Parcel: 55B-46**

Owner Name: Thomas, Kay Marie

Tax Year: 2016 Return

Owner's Contention: Owner contends 2016 FMV for the land should be \$3400. A TFMV of \$5301.

Determination:

1. 2015 land value was recorded as \$13,059
 - This was a decrease of \$1,901 from tax year 2014.
 - This change was a board action on a 2015 appeal.
 - The reason for adjustment was property was valued above market.
 - The adjustment to value for this property causes a uniformity issue with like properties still being valued above market and the method of valuation used to assign this value to the property. This was discovered during a comp study for this 2016 return.
 - The adjustment to value for this parcel should have been applied to all parcels in this market.
2. Subject parcel is valued below average of comparables.
3. Subject is valued consistently with most recent market data.

Recommendations: I recommend no changes to parcel 55B-46 for tax year 2016.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: 55B-47

Owner Name: Hale, Margaret

Tax Year: 2016 Return

Owner's Contention: Owner states FMV should be \$1,500.

Determination: Parcel is valued in line with comparable properties at \$4,983 per acre.

Recommendations: I recommend no changes to parcel 55B-47 for tax year 2016.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Map & Parcel: 46-14-B

Owner Name: Wright, Malcolm & Tony & Fondren

Tax Year: 2016 Return

Owner's Contention: Owner contest previous year value of \$7,993. Owner returns value of \$3,000.

Determination: Comp study indicates property value of \$4,844 per acre is in line with comparable properties. Soil study indicates property has same soil type as comparable properties. Property visit did verify that owner's statement that land is steep hill and ditch is accurate.

Recommendations: I recommend no changes to parcel 46-14-B for tax year 2016 based on the comp study.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Map & Parcel: 15-90

Owner Name: Wright, Fondren

Tax Year: 2016 Return

Owner's Contention: Owner contends that value of \$18,006 is too high. Returned parcel at \$4,050.

Determination: Comp study indicates property is valued in line with comparables at \$2,223.

Recommendations: I recommend no changes to value for tax year 2016.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

e. Map & Parcel: 38B-4

Owner Name: Flood, Kenneth

Tax Year: 2016 Return

Owner's Contention: Owner contends previous year value of \$85,901 is too high. Owner returns a value of \$35,000.

Determination: Comp study indicates property is valued in line with comparables. Property visit on 4/4/2016 revealed damaged pool liner. Research indicates liner replacement cost to be \$4,000 to \$5,000. An adjustment to the physical and obsolescence of the pool was made to allow for repair cost of liner. Property was tagged to check in-ground pool in 2017. The pool deck was not shown on record and was added for tax year 2016. The reflected value for 2016 after the adjustments and corrections is \$84,971.

Recommendations: I recommend setting TFMV of this parcel at \$84,971. This reflects a change of \$930 after applying corrections noted during field visit to property.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Map/Parcel: S16-25

Owner: Pledger, Johnny

Tax Year: 2016

Contention: Returned value of land at \$2,049 and value of house at \$5,000 for a total fair market value of \$7,049.

Determination:

1. Property visit on April 7, 2016 resulted in the following:
 - a. Electrical wiring is ripped out of the box on front porch.
 - b. Old broken windows, exterior damage on fascia and soffit, roof of house and porch damaged from a tree falling on the house, however; the roof does not leak according to the property owner.
 - c. Observed during the interior inspection: floors slope and are un-level, bathroom needs new floor and total remodel, kitchen floor is sound, however; the sheetrock, cabinets and floor covering need replacing.
 - d. All sheetrock throughout should be replaced to be livable and there's a hole in the living room floor.
2. Comparing cost to repair/replace all walls, bathroom floor and walls, all floor covering, roof and porch to the cost of demolition; it may be more cost effective to tear the house down.
3. The physical in comparison to similar homes lines up between a physical of 30 to 40.
4. Setting the physical at 32 results in a value of \$9,198 for the house bringing it in line with comparables with a physical below 40 with the exception of those comps having better walls, porch roof and electrical wiring intact.
5. The estimated cost for sheetrock replacement is about \$888 for one room including labor.
 - a. The kitchen and bathroom both need the sheetrock replaced and the back bedroom next to the bathroom with the mold and water damage.
 - b. Replacing three rooms would be approximately \$2,664 including labor.
 - c. Without an estimate on the porch roof and the wiring, it looks like the cost to bring the house in line indicates a value falling below \$9,198.
6. A \$5 per sq. ft results in a value of \$4,900.

Recommendation:

1. Set the value at \$5 per sq. ft for a value of \$4,900 OR
2. Accept the value on the tax payer's return at \$5,000 for the house
3. Leave land valued as is at \$2,049.

Reviewer: Wanda Brown

Motion to accept taxpayers return value OF \$5000 and leave land value at \$2,049:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

IX: COVENANTS

- a. Property Owner: Klatt Violet, EA, & Bill Winchester
 Map & Parcel: 57-21H, 57-21, 57-21I, 57-39, 48-18, & 57-21A
 Tax Year: 2016

Contention: Filing for Covenants

Determination:

- 1) The office received 6 applications on April 11, 2016 for the Violet Klatt property.
- 2) The applications were received after April 1st deadline.
- 3) The applications were signed in the wrong place.

Recommendation: I recommend denial of all Covenants listed above due to filing after April 1st deadline per O.C.G.A 48-5-7.1(g)

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All that were present voted in favor

X. INVOICES

- a. GSI Inc – Invoice #10946 April backups – 4/1/2016 - \$40.00
- b. Schneider (qpublic) – Invoice #167499 – 4/4/2016 - \$625.00

The BOA reviewed, Approved, & Signed

Motion was made by Mr. Wilson to use Governmental Systems Inc for printing notices, Seconded by Mr. Bohanon, All that were present voted in favor.

Motion was made by Mr. Bohanon to use the Employee Evaluation Form presented in last weeks meeting, Seconded by Mr. Richter, All that were present voted in favor.

The Board discussed the factors house values were based on. The Board requested a spreadsheet with 2 columns to include 100 grades and above houses and percent of increase.

Meeting Adjourned at 10:48AM

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

Board of Tax Assessors

Meeting of April 13, 2016