Hart County Board of Assessors

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Board Members:

Bill Capie, Chairman

Larry Bramblett

Ray Dillon

 Jerry McHan

 Bobbie Busha

The Hart County Board of Assessors met Tuesday, July 1st, 2014 for a work session at the Hart County Appraisal Department. Those in attendance were Board of Assessor members: Bill Capie, Chairman, Jerry McHan, Larry Bramblett, and Ray Dillon. Wayne Patrick, Chief Appraiser, Shane Hix, Assistant Chief Appraiser, Missy Dove, and Nikki Marcengill were present for the office staff.

Ms. Busha was excused for family emergency.

Nikki Marcengill took minutes for the meeting.

Mr. Capie called the meeting to order at 9:00 a.m.

Mr. Capie opened the meeting with prayer.

Mr. Capie explained that today’s work session was planned to prepare for next week’s regular meeting and the approval of 2014 assessments. Today’s session allows the Board to understand those assessments and to identify issues that need to be resolved before that meeting.

Mr. Capie distributed a copy of a 2013 assessment notices to illustrate the format of assessment notices. He pointed out that there are some 17,000 of them and next week they will exist on a disk.

Mr. Capie related the assessment value on the notices to the expression, “FMV = RCN – Dep + Land.” He explained that values for land and for structures were all derived from cost tables/schedules.

Mr. Capie distributed copies of a property record card and described information fields relating to variables such as the size, age, quality and condition of structures. He indicated that there are “cost tables” associated with each of these and many more similar variables. He explained that with information about a structure, an appraiser could use the tables to assign a value to it. Next Tuesday we will have a report of these tables printed from WinGAP.

Mr. Capie then indicated that most of the county land is valued on a rural land schedule that is guided by three factors. He distributed a county map showing location differences called Accessibility in WinGAP. He then used a table of values to show value differences between the accessibility zones and differences associated with the size of a parcel. Finally, he presented a table of productivity values that reflect differences in soil and topography that are applied to large parcels. Ms. Dove explained that there is a table of Conservation Use values that supersede these values for eligible property.

Mr. Capie then distributed a map of gas and electricity transmission lines and explained that values properties affected by them are discounted by a factor of 5% to 20% depending on how the lines intersect the property. He then presented a list of other factors which have been applied to both rural and urban land.

Mr. Capie explained that most urban land is valued by the lot. Wingap includes a value for each subdivision and a report of those values will be part of the record next Tuesday. He distributed a summary of the values in two tables, one for lake properties and one for others. Both include groups of subdivisions with similar characteristics and values.

Mr. Patrick explained how the review of city properties would help to improve uniformity in 2014 assessments. Examples included reducing the number of schedules and validating influence factors applied to land values. He also explained how influence factors were reviewed for parcels that were included in sales studies.

Mr. Patrick, Mr. Hix, and Mr. Capie explained how sales were analyzed to establish and/or confirm values in a sales study. They emphasized that the goal of a sales study is to identify values that are most representative of a set of sales and that the sales set could include bank sales as well as fair market sales.

Mr. Dillon presented the results of several sales ratio studies based on 2013 sales. He emphasized that the studies began with all FM, LM, and bank sales and that outliers were removed according to criteria in Wingap. He commented that the analyses that included bank sales showed less uniformity, and indicated that that result was to be expected. He concluded that the board could have confidence in approving 2014 schedules and results since these results were encouraging and were based on a conservative clipping process.

Mr. Capie asked if there were any remaining issues or questions before the formal meeting on Tuesday. Mr. Hix and Mr. Patrick invited anyone with questions to come in to the office or to call.

Mr. Capie inquired whether we could consider the July 8th meeting our regular meeting for July15th. Everyone present endorsed the suggestion.

The meeting was adjourned at 10:48 a.m.

Bill Capie, Chairman Bobbie Busha

Jerry McHan Larry Bramblett

Ray Dillon

\* Documents are attached to the original minutes in the Property Appraisal Department