

**DRAFT**



Bartow County Assessors  
135 W Cherokee Avenue, Suite 126  
BOA Meeting Minutes  
January 11, 2024  
8:30 A.M.

**Board Members Present:** Howard Smith (HS), Freddy Wehunt (FW), Stanley Warren (SW)

**Staff Present:** Jarrod Roberts (JR), Clint Evans (CE), Nikki Huskins (NH)

**Also Present:** Three members of the general public

The meeting was called to order by Howard Smith, Chairman.

Motion by FW and second by SW to approve the December 2023 meeting minutes. Motion carried.

**Old Business: NONE**

**New Business:**

ITEMS 1-2) Election of 2024 Officers

Chairman: Howard Smith

Secretary: Clint Evans

Alternate Secretary: Dayleane Allred

Motions to appoint the following Officers for 2024. Motions carried.

ITEM 3) Subpoena for Production of Documents (See Attachment #1)

There was a motion to approve the signing of the subpoena by HS. Motion carried.

ITEM 4) 2024 Revaluation Plan (See Attachment #2)

There was a motion to approve the 2024 Revaluation Plan. Motion carried.

**Board Member Updates:**

- 2024 Mobile Home Digest files were delivered to the Bartow County Tax Commissioner on January 4, 2024.
- Personal Property Return forms are being mailed to property owners.
- New contract with Data Cloud Solutions to digitize data collection
- New contract with McCormick Solutions for rural land re-evaluation

Next meeting to be held February 8, 2024 at 8:30 A.M.

Meeting adjourned.

Approved by:

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Howard Smith, Chairman

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Freddy Wehunt

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Stanley Warren

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Clint Evans, Reporting Secretary

Bartow County Board of Assessors  
Regular Meeting Agenda  
January 11, 2024

CALL TO ORDER: Chairman Howard Smith

MINUTES: The December 14, 2023, Board Meeting Minutes

FW

SW

OLD BUSINESS: None

NEW BUSINESS:

ITEM # 1: Election of Officers for 2024: Chairman

SW

FW

ITEM # 2: Election of Officers for 2024: Secretary

Assistant Secretary/Alternate

HS

FW

motion: HS Second: FW

ITEM # 3: Subpoena for Cartersville Bartow Airport Authority list

SW

FW

ITEM # 4: Before Ratio and 2024 synopsis.

FW

SW

FOR THE BOARDS INFORMATION:

ITEM # 1: 2024 Mobile Home Digest files were delivered to the Bartow County Tax Commissioner on January 4, 2024

ITEM # 2: Personal Property return forms are being mailed to property owners.

ITEM # 3: New contract with Data Cloud Solutions to digitize data collection.

ITEM # 4: New contract with McCormick Solutions for a rural land re-evaluation.

NEXT MEETING DATE: Thursday February 8, 2024

ADJORN:

HS

FW

# BARTOW COUNTY



## SUBPOENA FOR PRODUCTION OF DOCUMENTS

TO: Custodian of Records  
Phoenix Air Group, Inc.  
100 Phoenix Air Drive  
Cartersville, GA 30120

YOU ARE HEREBY COMMANDED, that laying all other business aside, you attend and appear before the Bartow County Board of Tax Assessors, Suite 126, Frank Moore Administration and Judicial Center, 135 West Cherokee Avenue, Cartersville, Georgia 30120, at 8:30 a.m. on the 8th day of February, 2024 and to bring with you the following documents to be used by the Board for the purposes set forth in *O.C.G.A. §§48-5-305*, which contain the following information:

1. Names and mailing addresses of all persons or entities leasing space at Cartersville-Bartow Airport as of January 1, 2024.
2. Descriptions and/or N-Numbers of all aircraft owned by such persons or entities or otherwise present at Cartersville-Bartow Airport as of January 1, 2024.

This subpoena for production of documents is issued pursuant to the authority of the board under *O.C.G.A. § 48-5-300*.

This 11th day of January, 2024.

Bartow County Board of Tax Assessors

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Howard Smith, Chairman

**2022 Georgia Code**  
**Title 48 - Revenue and Taxation**  
**Chapter 5 - Ad Valorem Taxation of Property**  
**Article 5 - Uniform Property Tax Administration and Equalization**  
**Part 2 - County Boards of Tax Assessors**  
**§ 48-5-305. Valuation of Property Not in Digest**

**Universal Citation:** GA Code § 48-5-305 (2022)

- a. The county board of tax assessors may provide, pursuant to rules or regulations promulgated by the board and consistent with this article, the manner of ascertaining the fair market value for taxation of any real or personal property not appearing in the digest of any year within the period of the statute of limitations.
- b. It is the purpose and intent of this Code section to confer upon the county board of tax assessors full power and authority necessary to have placed upon the digest an assessment of the fair market value of all property in the county of every character which is subject to taxation and for which either state or county taxes have not been paid in full.



c. Nothing contained in this Code section shall apply to those persons who are required to make their returns to the commissioner.

**History.** Ga. L. 1913, p. 123, § 8; Code 1933, § 92-6915; Ga. L. 1937, p. 517, § 5; Code 1933, § 91A-1442, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 41.

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**2022 Georgia Code**  
**Title 48 - Revenue and Taxation**  
**Chapter 5 - Ad Valorem Taxation of Property**  
**Article 5 - Uniform Property Tax Administration and Equalization**  
**Part 2 - County Boards of Tax Assessors**  
**§ 48-5-300. Power to Summon Witnesses and Require Production of Documents; Exempt Documents; Contempt Proceedings**

**Universal Citation:** GA Code § 48-5-300 (2022)

- a.
  1. Except as otherwise provided in paragraph (2) of this subsection, the county board of tax assessors may issue subpoenas for the attendance of witnesses and may subpoena of any person any books, papers, or documents which may contain any information material to any question relative to the existence or liability of property subject to taxation or to the identity of the owner of property liable to taxation or relevant to other matters necessary to the proper assessment of taxes lawfully due the state or county. Such subpoenas may be

issued in the name of the board, shall be signed by any one or more members of the board or by the secretary of the board, and shall be served upon a taxpayer or witness or any party required to produce documents or records five days before the day upon which any hearing by the board is scheduled at which the attendance of the party or witness or the production of such documents is required.

2. The authority provided for in paragraph (1) of this subsection shall not apply to the following documents or records:

- A. Any income tax records or returns;
- B. Any property appraisals prior to the appeal process;
- C. All insurance policies; or
- D. Any individual tenant sales information.

b. If any witness subpoenaed by any county board of tax assessors fails or refuses to appear, fails or refuses to answer questions propounded, or fails or refuses to produce any books, papers, or documents required to be produced by an order of the board, except upon a legal excuse which would relieve the witness of the obligation to attend as a witness or to produce such documents before the superior court if lawfully required to do so, the person so failing or refusing shall be guilty of contempt and shall be cited by the board to appear before a judge of the superior court of the county. The judge of the superior court of the county shall have the same power and jurisdiction to punish the person failing or refusing to comply with the order for contempt and to require and compel the giving of the testimony or the production of the books and records as in cases of contempt committed in the presence of the court and as in cases pending in the court.

**History.** Ga. L. 1913, p. 123, § 7; Code 1933, § 92-6914; Ga. L. 1937, p. 517, § 4; Code 1933, § 91A-1441, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1996, p. 190, § 3.

### **Cross references.**

Exercise of power of contempt, § 15-1-4 .

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# BARTOW COUNTY

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## SUBPOENA FOR PRODUCTION OF DOCUMENTS

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Cartersville, GA 30120

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This subpoena for production of documents is issued pursuant to the authority of the board under *O.C.G.A. § 48-5-300*.

This 11th day of January, 2024.

Bartow County Board of Tax Assessors

A handwritten signature in blue ink, appearing to read "Howard Smith", is written over a horizontal line.

Howard Smith, Chairman

## Item # 4: Before Ratio and 2024 Synopsis

### 2024 Revaluation Plan (as adopted in January 11, 2024 BOA meeting)

- 6,905 Agricultural
- 37,349 Residential
- 1,887 Commercial
- 578 Industrial
- 79 Public Utilities
- 1044 Exempt
  - 47,842 total parcels

The frequency to reevaluate properties differs each year and not set on a schedule but more on how the real estate market changes.

Bartow County revaluation typically is “as needed in order to maintain Georgia legal standards for fair and equitable values.” The Georgia Department of Revenue recommends that each property should be physically visited once every 3 years. However, this is a general guideline that originated when data discovery was more manual in nature. Furthermore, there is not any recommendation on how often values are to be changed, except that, overall, values must be within 10% of current market values. Georgia Laws govern that the Board of Assessors must determine an assessed value each year to be used for ad valorem tax purposes. Georgia law also governs that county digests (the collection of all taxable values in the county) be audited annually and pass a series of measures. Georgia's statistical auditing practices are conducted by the Georgia Department of Audits and Accounts and test the county's compliance on an annual basis.

The annual audits test that the Board of Assessors is, overall, maintaining values that are consistent with the market and that there is no bias of demonstrably higher or lower values for any set of properties or owners. Georgia Rules and Regulations 560-11-2.56 states: “County boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are reasonably uniform and that are based on fair market value as defined in § 48-5-2 (except as otherwise stated in § 48-5-6 and § 48-5-7(c.3)). The Department is required by law to periodically review the county digests to determine if the digests are in compliance with such laws (cited 2018).” The regulations go on to state, “This Regulation imposes no additional requirements on the county boards of tax assessors. It merely sets forth the statistical and other methods that are used by the Department in making its determination. The Department does not determine when to revalue property. Each county board of tax assessors determines for itself when it believes a revaluation of property is necessary for legal compliance. Failure to revalue property shall not in and of itself be a basis for assessment of any penalty (cited 2018).”

With over 46,000 properties in Bartow, and a lean staff size, we do our best to visit as many properties as possible each year, but we must rely on additional tools to maintain fair and equitable property values for all Bartow owners. The Board of Assessors staff has developed practices to identify properties

and areas most in need of physical on-site inspections. We utilize best practices and tools to capture relevant changes to property. For example, we utilize detailed aerial photography of each property and change detection to identify changes to property. Our office reviews between 3,500 to 4,500 qualified deed transfers each year, as well as county and city permit data, and fire incident reports. Additionally, we review county and city redevelopment plans, and utilize input from individual property owners. Bartow property owners can feel assured that these collective practices continue to provide accurate property values.

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All ratios were extracted on January 18<sup>th</sup>, with sales entered in through November 1<sup>st</sup>.

All samples are clipped, FM & LM and 2023 only.

No sales data has been field checked for accuracy at this time.

	Median	COD	PRD		Median	COD	PRD
Residential All	0.3623	0.1913	1.0195	Commercial All	0.3277	0.2575	1.5566
Residential Imp	0.3613	0.1794	1.0162	Commercial Imp	0.3701	0.1078	0.9154
Residential Vac	0.3633	0.1934	1.0203	Commercial Vac	0.3139	0.2855	1.5847
Agricultural All	0.3010	0.3006	1.0610	Industrial All	0.2073	0.3813	1.1691
Agricultural Imp	0.3478	0.1919	1.0496	Industrial Imp	0.2842	0.3538	1.3877
Agricultural Vac	0.2895	0.3193	1.0661	Industrial Vac	0.2073	0.3554	1.1352
					Median	COD	PRD
				<b>RACI All</b>	<b>0.3583</b>	<b>0.2042</b>	<b>1.1378</b>
				RACI Imp	0.3573	0.1815	1.0812
				RACI Vac	0.3586	0.2089	1.1500

Using the ratios above. It is the intent of the Assessors' Office to field check the following parcels.

- All parcels with current and active building permits
- All parcels that had a qualified sale with a deed date Jan 1, 2023, through Dec 31, 2023, that has been recorded in the Clerk of Superior Court.
- All Parcels that have filed a 2024 return.
- Parcels that have filed a CUVA, FLIPA, or Preferential assessment application for 2024.
- Parcels that show changes on changes detection software.

A full comprehensive reevaluation will be done this digest year for residential and agricultural parcels. We will bring cost tables and income models to be a comparable value and apply income method on income producing property for uniformity.

After an inspection of parcels that have sold and review the sales data, the Assessors' Office will determine if any Commercial and Industrial neighborhoods will need factoring. This sales review project is projected to be complete by Late April to early May. We will at that time run a county wide ratio study to determine if any NBC needs factoring.