2020 Annual Report

Chattooga County Tax Commissioner

2020 was the end of my first term as tax commissioner. In four short years, my office saw a lot of changes:

- The state's motor vehicle software was completely overhauled, going from a DOS system to Windows-based system;
- Contracted with a new credit card processor with lower customer-paid fees and added the ability to process credit cards at each window, over the phone and through text/email;
- Negotiated with website vendor to save $7200.00 yearly in costs;
- After legislation was approved in 2019, my office began taking pre-payments for property taxes. 50-70 prepayments are made each year, allowing citizens to pay throughout the year. This also allows for faster turnover of tax dollars to levying authorities (BOE, County Commissioner);
- Instituted Quickbooks software for recording and tracking ingoing and outgoing funds. Every penny is accounted for and tracked monthly;
- Titles are scanned into the state instead of mailed, allowing for faster processing times;
- No longer require the Assessor's Office to handle motor vehicle appeals. This allows them more time to focus on their own tasks, while providing appeal values at the window on the first visit for customers.

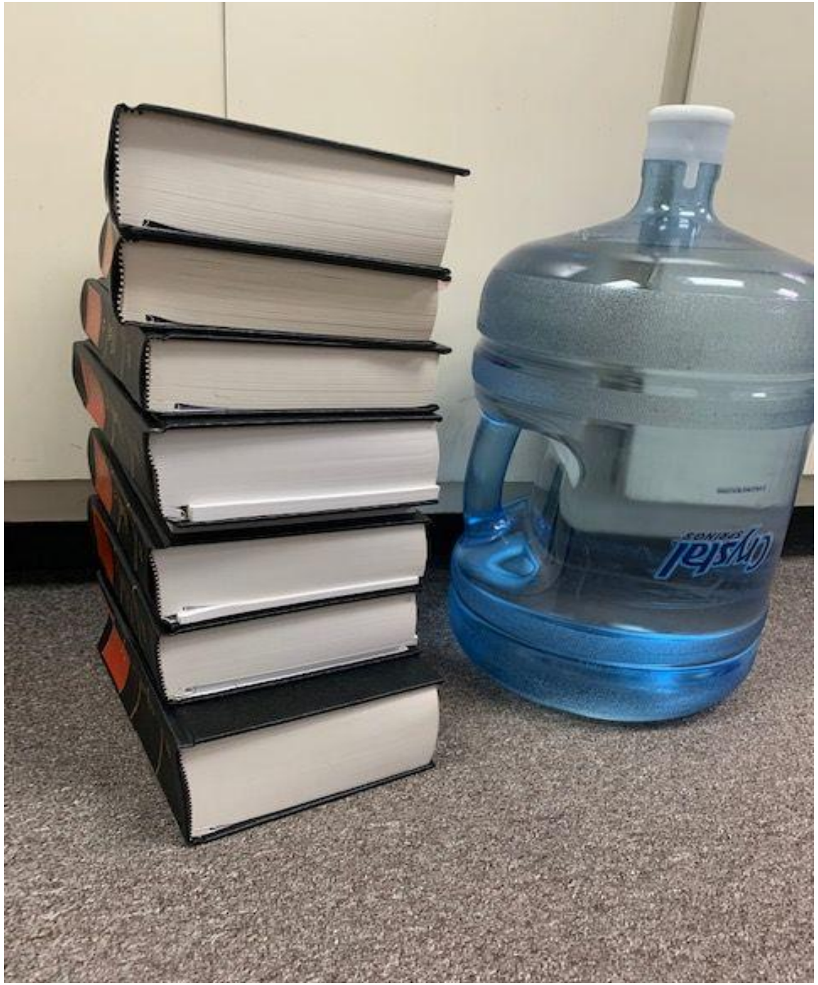
Employees

I was very proud of my staff for being flexible and helping me to keep our office open during the COVID pandemic. The office was closed for 2 full days, had 5 days opening late or closing early due to power outages, weather or cleanings, and once for former Tax Commissioner Brown's funeral. Even during times the buildings were closed to the public my office was staffed to help customers over the phone, through the drop box, through mail, and on the sidewalk.

The amount of knowledge required to work a window at the Tax Commissioner's Office is astonishing. An employee of the Tax Commissioner's office must know property, revenue and motor vehicle laws in Georgia, as well as titling requirements for all 50 states and occasionally international titles. Below is a picture that depicts the Official Code of Georgia books that contain the laws we use each day. In addition, Georgia Department of Revenue issues Rules and Reqs that must be known and applied. (See photo below for an example).

This photo depicts the amount of Georgia laws an employee must be familiar with to work at the Tax Commissioner’s office.

Rules and Reqs from Georgia Department of Revenue are in addition to these in an online format.



Motor Vehicle Important Dates

Motor vehicle and trailer registrations (non-permanent) expire at midnight on the primary owner's birthdate;

Business registrations expire on the last day of the month correlated with the first letter of the business' name (A & B expire January 31, C & D expire February 28/29, etc.);

Ad valorem taxes for permanent trailer tags and intrastate plates are due by February 15 annually;

Leased vehicle registrations expire at midnight on the primary lessee's birthdate.

Vehicle Registrations

Registration renewal notices are sent out each month from Georgia Department of Revenue. DOR negotiates the contract for these mailings. The current contract is with DATAMATX, Inc. in Atlanta, GA. The average monthly postage fee is around $744.00.

Property Tax Important Dates

January 1-April 1: Property tax returns are accepted through the Tax Assessor's office. Applications for freeport and special land exemptions are also taken at this time through the Tax Assessor's office.

January: Mobile home digest is completed by Tax Commissioner and mobile home tax bills are printed and mailed by January 30th.

January/February: Tax sale lists are compiled and finalized. Files sent to collections company and phase 1 fees added to delinquent accounts. Advertising begins for tax sales, posting of property begins.

March: Second notices/intent to fi fa letters are mailed on real, personal, heavy duty equipment, and timber properties that were not paid by the due date last year. Tax sales begin.

April 1: Mobile home taxes due. End of grace period for second notices/ intent to fi fa letters. Compile, print, file fi fas. Second tax sale of the year generally occurs in April.

May: Assessment notices mailed by Tax Assessor's office. Tax sales continue.

June: Appeals deadline approaches for Tax Assessor's office. Tax Commissioner begins collecting forms for digest. Tax sales continue.

Property Tax Dates Continued

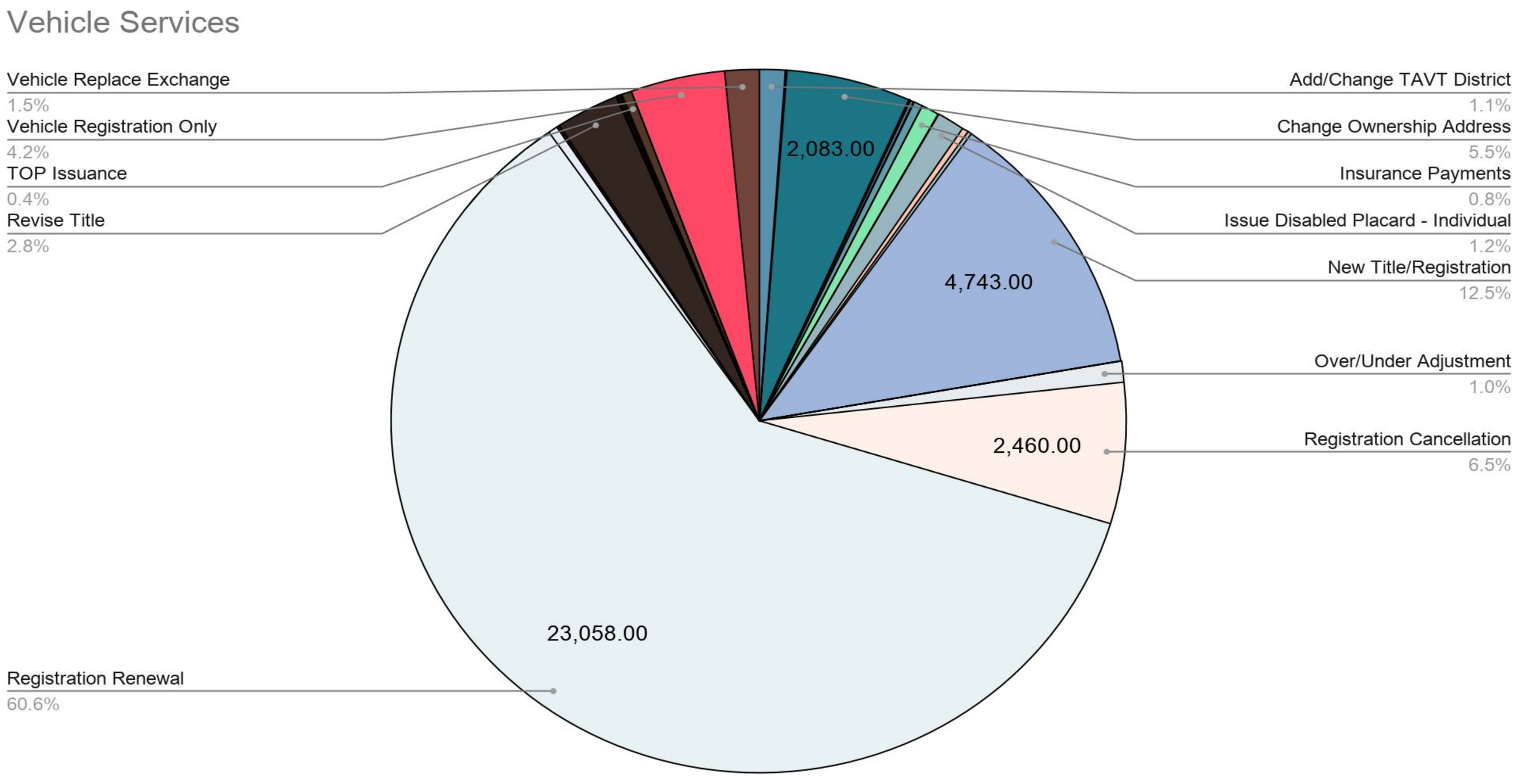
July 15: Receive data from Tax Assessor's office to begin digest process. Tax Commissioner steadily works on digest with Tax Assessors from this time until the digest is approved.

July/August: Millage rate public hearings for Commissioner and School Board, public meetings and rate adoption. Tax sales continue.

September 1: Digest due to Georgia Department of Revenue for approval.

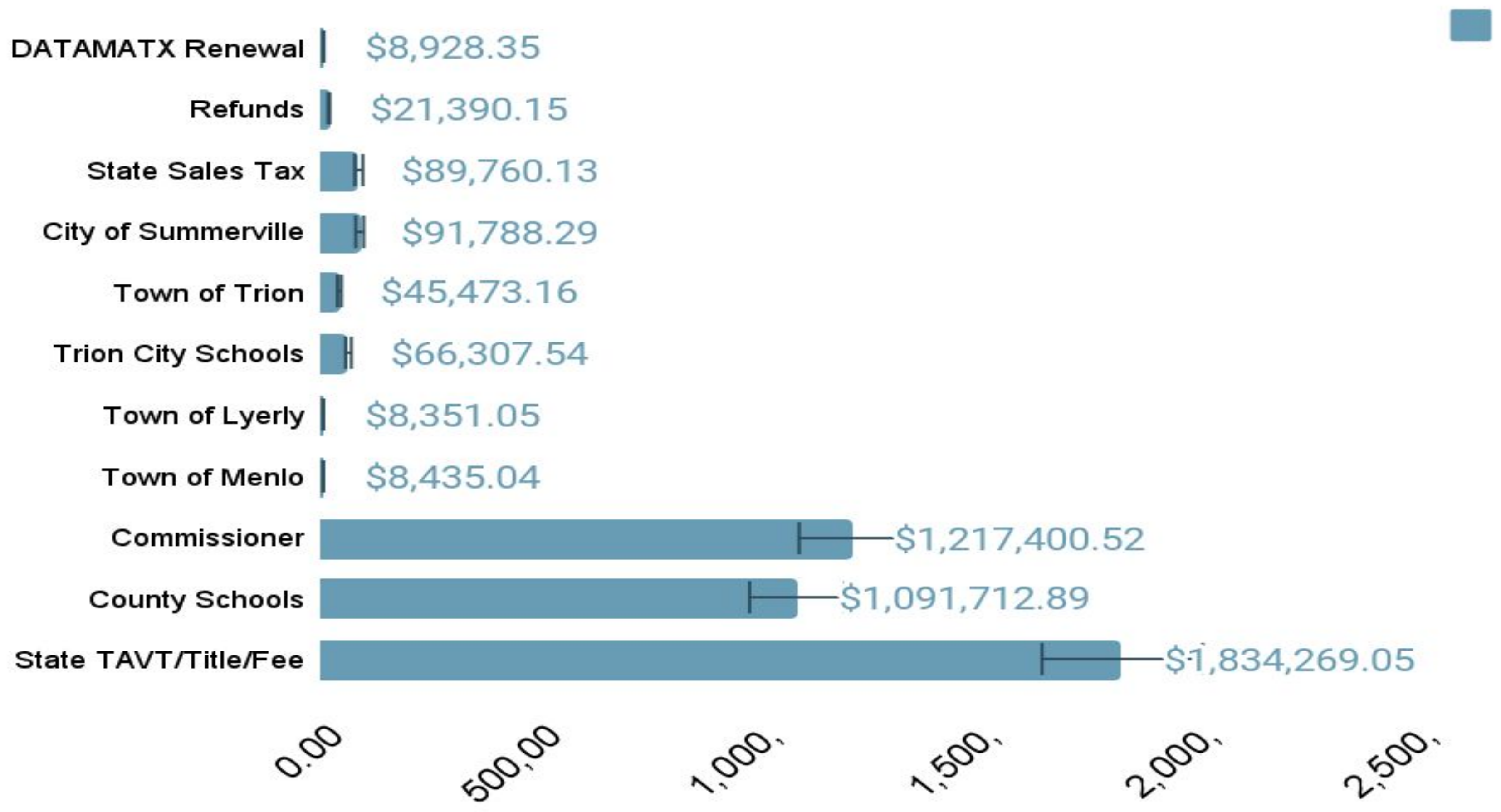
October 1: Tax bills are required to be mailed by this date for a December 1 due date. Mobile home tax sale and final tax sale of the year occurs in October.

December 1: Due date for property tax payments.



Total vehicle services performed by staff in tax commissioner's office in 2020 : 38,028

Service Type	Total Count	Service Type	Total Count	Service Type	Total Count
Add/Change TAVT District	433	IRP Registration	5	Reissue Unclaimed Items	1
Annual Ad Valorem Payment	20	Issue Disabled Placard - Individual	472	Reissue Unclaimed Title	43
AVT Adjustment	6	Issue T-Serial Plate	99	Revise Title	1064
Change Ownership Address	2083	Miscellaneous County Fee	65	TAVT Adjustment / Appeal	12
Change Registration Expiration Date	13	New Title/Registration	4743	TAVT Standalone	41
County Fee Remittance	12	Notice of Security Interest	2	Title Cancellation	5
County Millage Rate Activity	1	NSF Processing	1	Title Only	39
County TAVT Remittance	64	Over/Under Adjustment	365	TOP Issuance	159
Duplicate Receipt	13	Registration Cancellation	2460	Unclaimed Titles	3
Duplicate Registration	136	Registration Renewal	23058	Vehicle Registration Only	1581
Historical Plate Registration	11	Registration Uncancellation	157	Vehicle Replace Exchange	569
Insurance Payments	292				
	Total		38,028		



DATAMATX Renewal
$8,928.35
Refunds
$21,390.15
State Sales Tax
$89,760.13
City of Summerville
$91,788.29
Town of Trion
$45,473.16
Trion City Schools
$66,307.54
Town of Lyerly
$8,351.05
Town of Menlo
$8,435.04
Commissioner
$1,217,400.52
County Schools
$1,091,712.89
State TAVT/Title/Fee
$1,834,269.05
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Motor Vehicle Collection & Distribution

In 2020, $4,483,816.17 was collected and distributed through the motor vehicles account as shown by the chart above. Employees at the Tax Commissioner's office balance their motor vehicle and property tax transactions at the end of each business day, and balance incoming and outgoing funds manually and in Quickbooks each month to ensure that all funds are accounted for.

Property Tax Facts

In 2020, there were 17,552 payments processed at the Tax Commissioner's office.

60 taxpayers have payment plans currently.

50 taxpayers have bankruptcy filings currently in place, and those accounts total $20,244.75 in outstanding taxes.

$11,868,134.02 was collected in property tax payments.

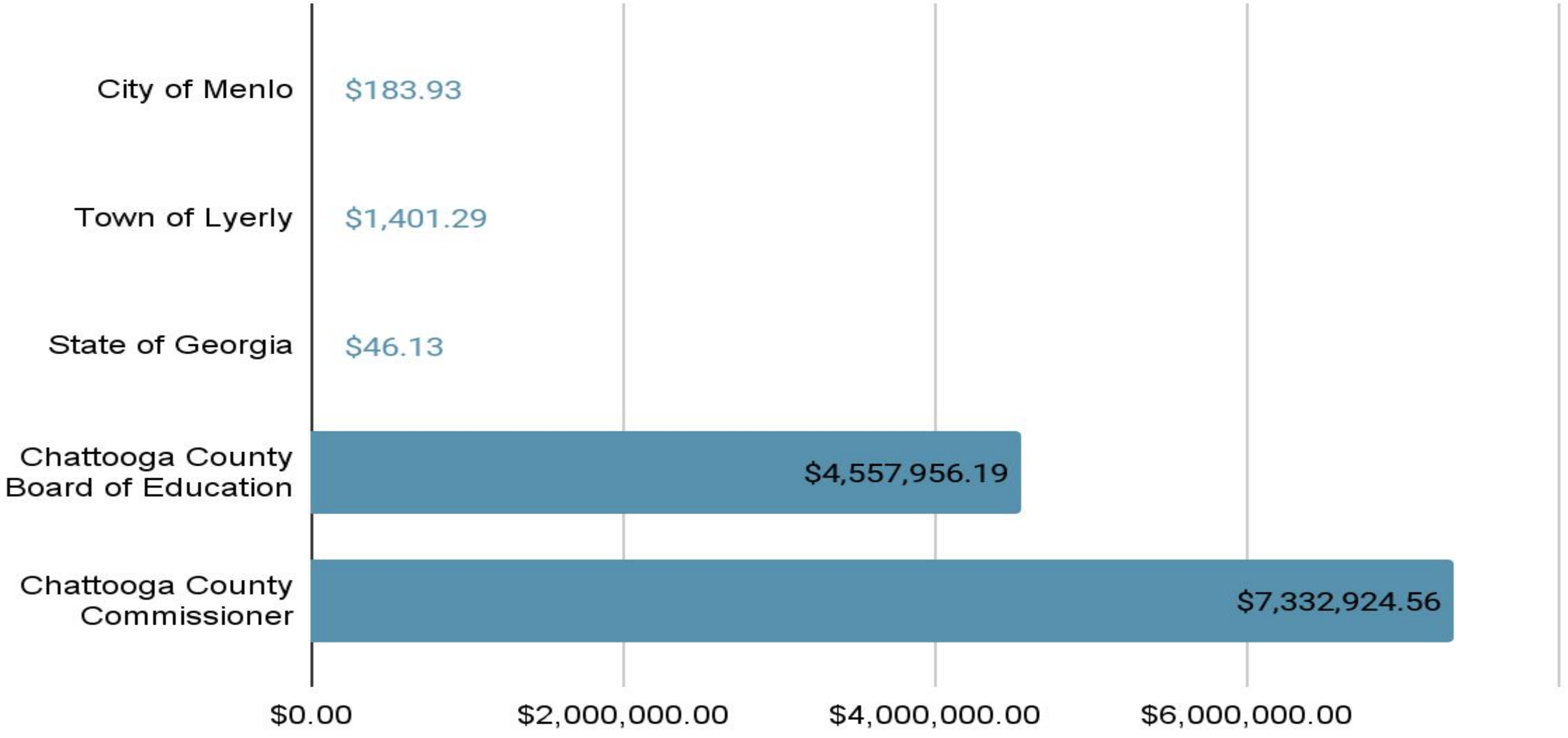
By January 25, 2021 real property tax collections were at 90.79%.

In 2017, there were 1169 taxpayers who owed two or more years for real property.

By 2021, the number of taxpayers owing two or more years for real property was down to 202.

373 properties were sent to tax sale in 2020; 23 were sold.

Property Tax Collection & Distribution
Payments to Levying Authorities



The Tax Commissioner’s office works closely with all other offices

I’m very thankful to the other elected officials for helping me help our customers.

Probate Court: Provides death certificates and other documents that allow vehicles to be titled when the owner passes away. Judge Woods and his office provides these documents to us to make it easier on customers who recently lost a loved one. Many times, vehicles are conveyed through conservatorships, guardianships, by an executor or administrator; documents from Probate Court are required to convey in these instances.

Clerk’s Office: When a property changes hands, a deed is filed in the Clerk’s office, then communicated to the Assessor’s office, who then communicates the transfer to the Tax Commissioner’s office. Ms. James and her staff provide lien information, plats and deed records any time we ask. This helps to ensure properties are listed correctly and to identify correct parcels for tax sales. Fi fas are filed with the Clerk’s Office to protect the interests of levying authorities on delinquent accounts.

Magistrate Court: Judge Maddux helps my office to collect from bounced checks. Normally all he has to do is make a call and all is settled. In four years, we've only had one go uncollected (because that person passed away.)

Sheriff's Office: Sheriff Schrader's office runs background checks on employees of the Tax Commissioner's office (required by Georgia Department of Revenue). His deputies have come to our aid on many occasions when customers become disgruntled with their vehicle or property taxes.

County Commissioner and Boards of Education: The Tax Commissioner must work closely with the County Commissioner, especially when it's time to set the millage rate. The County Commissioner sets millage (tax) rates, along with the Board of Education based on the anticipated expenses from other offices. If I don't do my job, the Commissioner (and school board) won't be able to meet their budget demands. I have been very fortunate to work with County Commissioners and school officials who help me make our systems work in the best way possible for our citizens.

Assessor’s Office: Throughout the year, the Tax Commissioner’s office is in constant communication with the Assessor’s office. The two offices are separate offices, with different but correlating jobs. We must work intricately together to ensure the accuracy of the tax digest each year, and to ensure legal and fair taxes. The Assessor’s Office is charged with setting property values according to state laws and rules, handling exemptions, covenants, breaches, and splitting of properties for land transfers. Both the Assessor’s office and Tax Commissioner’s office are audited regularly to ensure accuracy and uniformity across the state, while also factoring in local sales. I am fortunate to have a great working relationship with the Tax Assessor’s office. Our communication secures our deadlines and keeps things moving quickly and efficiently for our citizens.