2021 Annual Report

Chattooga County Tax Commissioner

The following pages include a summary of the activities of my office over the past year. In an effort to be as transparent as possible, I have outlined incoming funds and outgoing funds; however, the outside audit performed yearly will have the most detailed accounting of funds. Over 17 million dollars was handled in my office last year and paid to the levying authorities. The only funds retained by the Tax Commissioner's Office are the operating amounts needed for change given to customers and a checking account balance to cover bounced checks.

Changes in 2021:

-The state's motor vehicle system was updated and upgraded several times. Some outages occurred statewide, but operations continued;

-New property tax software was installed with no disruptions to the public;

-New credit card machines were installed with chip readers for added security to customers.

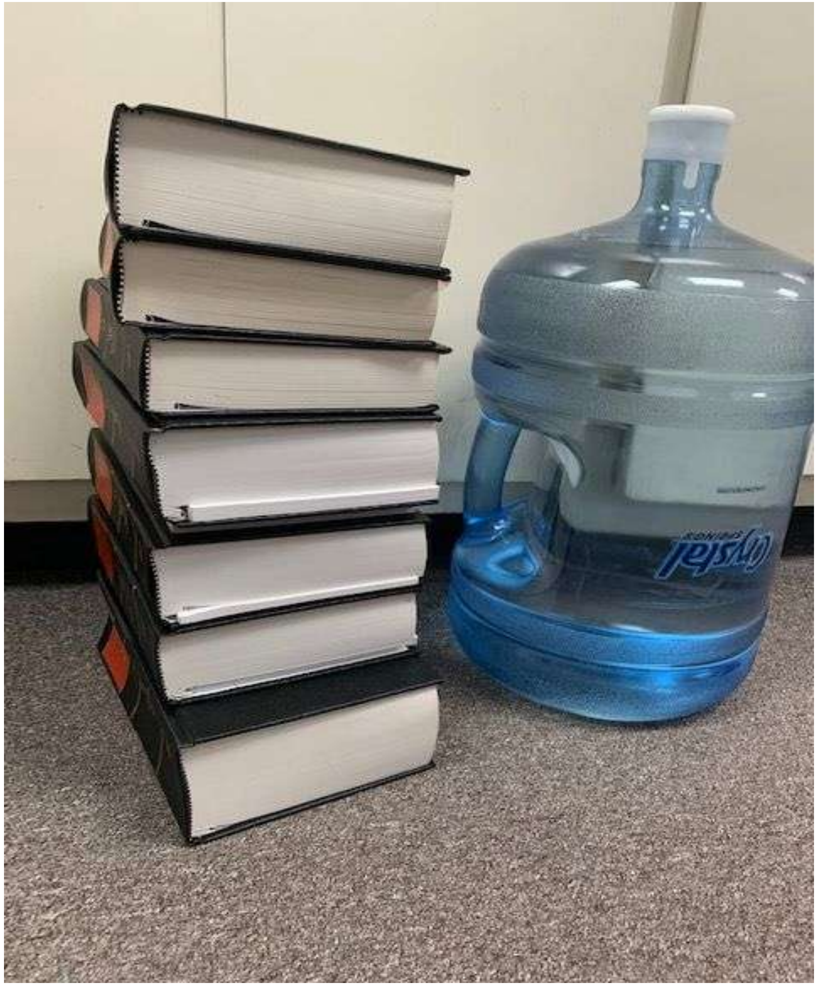
Employees

I am grateful to my staff for being flexible and helping me to keep our office open during the COVID pandemic. During times of staff shortages or buildings being closed for cleaning, we still managed 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. Four separate computer systems, two different web browsers, and several websites are utilized by employees throughout the day. 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 $847.00.

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

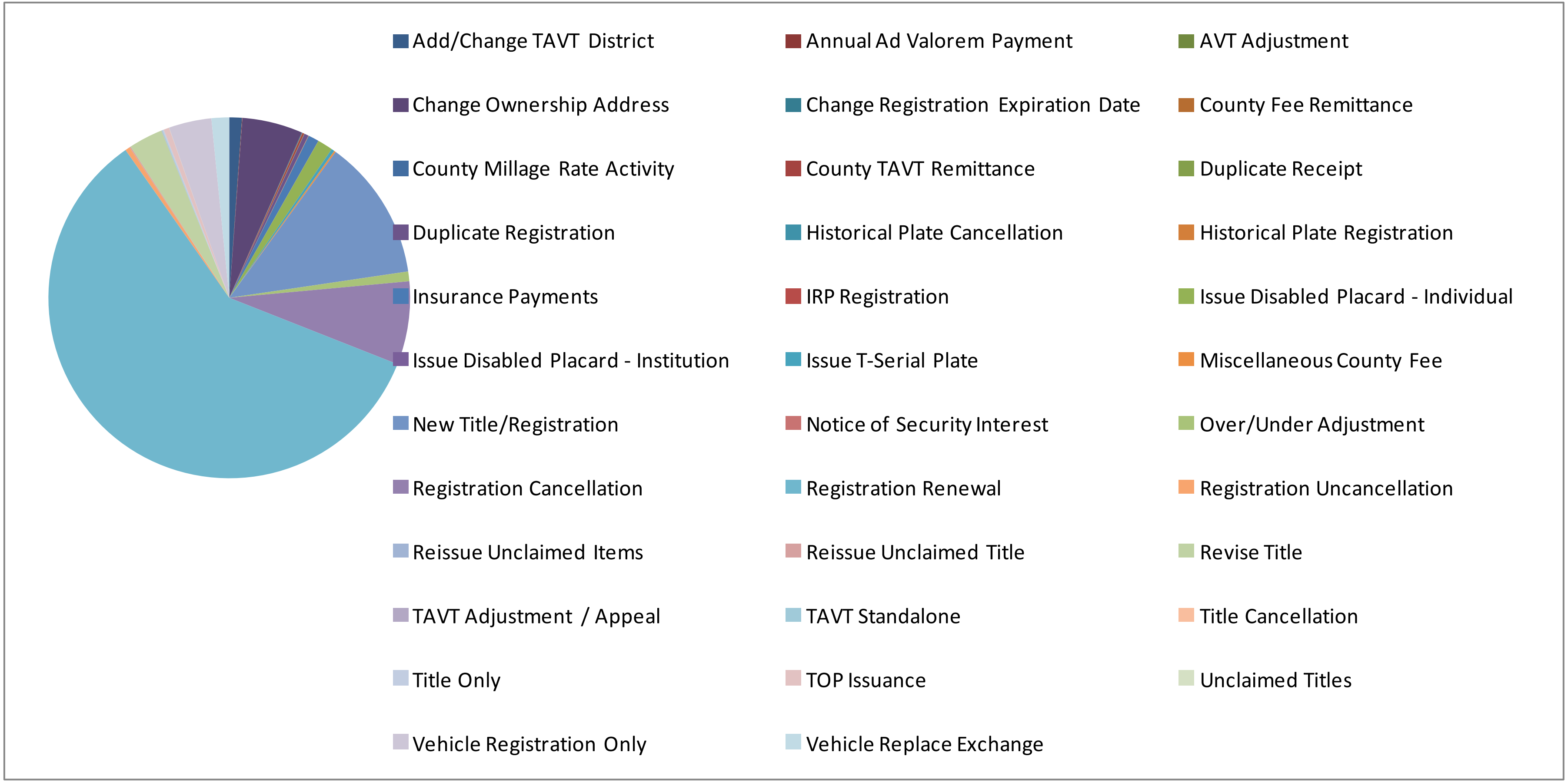
July 15: Receive data from Tax Assessor's office to begin digest process. Tax Commissioner steadily works on digest with Tax Assessors from this time until the digest is approved.

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.

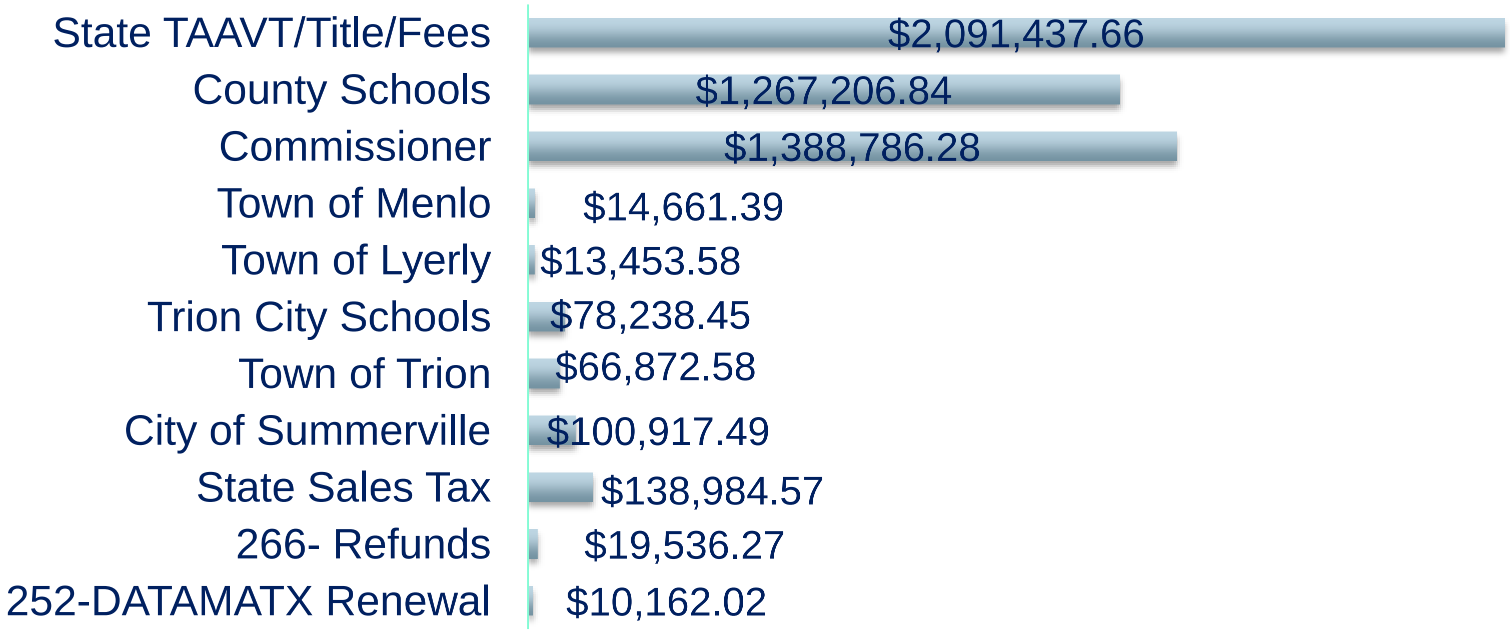
December 1: Due date for property tax payments.



Total vehicle services performed by staff in Tax Commissioner’s office in 2021 : 40,578

Service Type	Total Count		Service Type	Total Count		Service Type	Total Count
Add/Change TAVT District	456		Insurance Payments	388		Reissue Unclaimed Items	2
Annual Ad Valorem Payment	15		IRP Registration	3		Reissue Unclaimed Title	39
AVT Adjustment	2		Issue Disabled Placard – Individual	559		Revise Title	1243
Change Ownership Address	2191		Issue Disabled Placard-Institution	1		TAVT Adjustment / Appeal	13
Change Registration Expiration Date	21		Issue T-Serial Plate	111		TAVT Standalone	31
County Fee Remittance	12		Miscellaneous County Fee	58		Title Cancellation	2
County Millage Rate Activity	2		New Title/Registration	5135		Title Only	44
County TAVT Remittance	61		Notice of Security Interest	2		TOP Issuance	202
Duplicate Receipt	14		Over/Under Adjustment	352		Unclaimed Titles	4
Duplicate Registration	152		Registration Cancellation	3027		Vehicle Registration Only	1549
Historical Plate Cancellation	2		Registration Renewal	24055		Vehicle Replace Exchange	642
Historical Plate Registration	13		Registration Uncancellation	175			
	Total		40,578				

2021 Payments to Levying Authorities from Motor Vehicle Account



Motor Vehicle Collection & Distribution

In 2021, $5,190,257.13 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 2021, there were 18,142 payments processed by the Tax Commissioner's office.

$12,025,107.42 was collected in property taxes, interest and fees.

An additional $82,381.40 was collected and turned over for PILOTs.

By December 31, 2021 real property tax collections were at 90.46%. The balance due to levying authorities is:

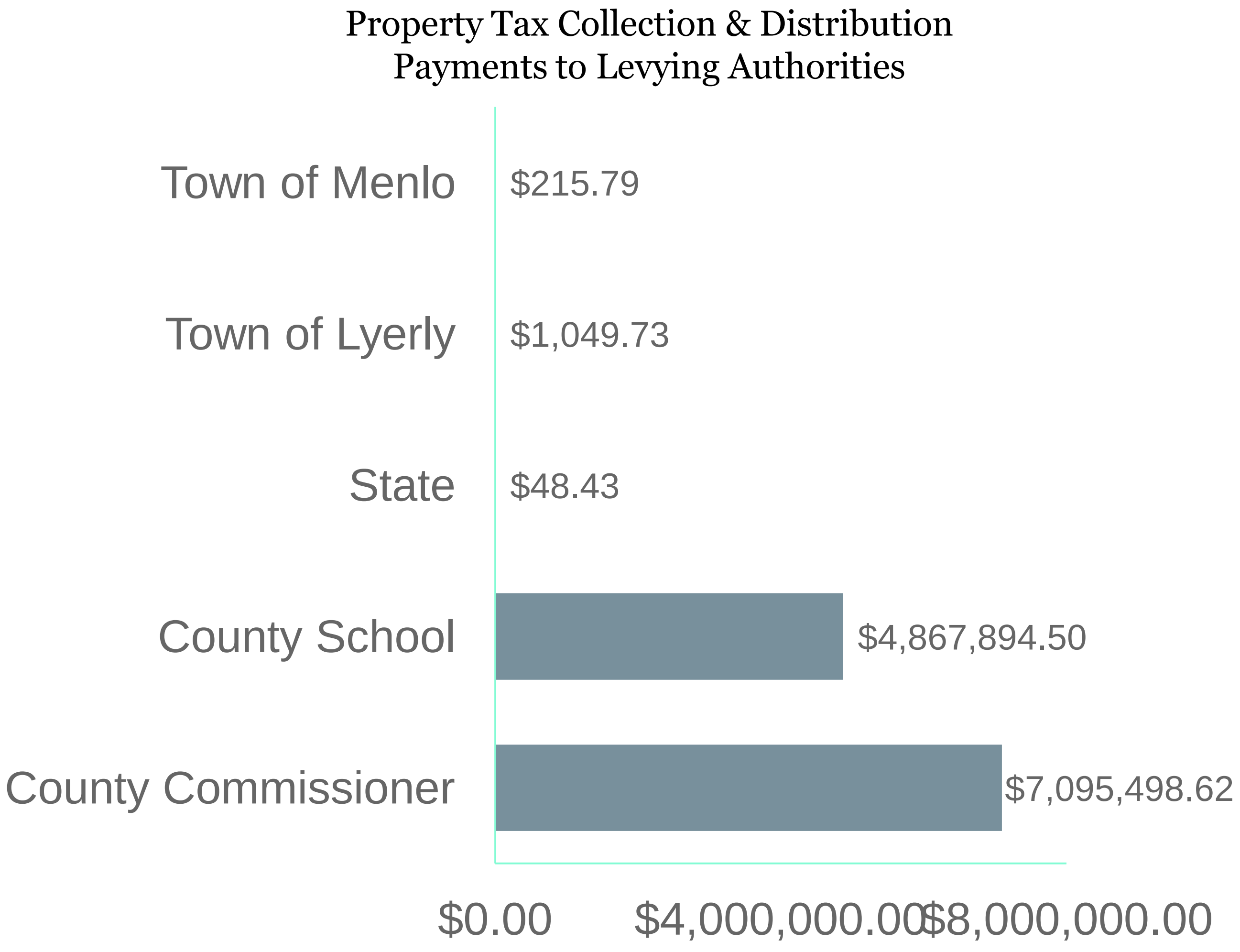
$601,021.50 due to Chattooga County Commissioner
$454,806.95 due to Chattooga County Schools

458 properties were sent to tax sale in 2021 including mobile homes; 31 were sold.

62 taxpayers have payment plans currently.

33 taxpayers have bankruptcy filings currently in place, and those accounts total $14,952.13 in outstanding taxes.

358 total parcels remain to be paid for 2020 tax year – excluding properties protected by bankruptcy, these will go to tax sales in 2022.


Property Tax Collection & Distribution
Payments to Levying Authorities
Town of Menlo
$215.79
Town of Lyerly
$1,049.73
State
$48.43
County School
$4,867,894.50
County Commissioner
$7,095,498.62
$0.00
$4,000,000.00
$8,000,000.00

The Tax Commissioner's Office works with other county officials daily to provide services to our our customers. This is a quick overview of how other offices are instrumental to ours:
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 or property 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: We are located in the same building as the Magistrate Judge. Judge Maddux has helped our office with the collection of bounced checks on many occasions, and has graciously helped with security issues as well.

Sheriff's Office: Sheriff Schrader's office runs background checks on employees of the Tax Commissioner's office as required by Georgia Department of Revenue. Deputies from the Sheriff's Office and City of Summerville are instrumental in verifying VINs for vehicles in order to obtain titles and registrations. The following is a breakdown of calls for VIN verification in 2021:

- Chattooga County Sheriff's Department: 152
- Summerville Police Department: 60
- Trion Police Department: 10

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.

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, levying authorities will not 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.