

# **2022 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 returned checks.

#### 2022 Recap:

-Labor Day flooding affected our whole building, but we were still able to keep enough systems up to collect the property tax bills that hit the mail on the same weekend;

-\$17,395,517.89 was collected and distributed by the Chattooga County Tax Commissioner's Office this fiscal year;

-57,889 transactions were completed by this office in 2022. More than 5,700 telephone calls were handled (only counting those dispatched through Google searches). This does not count calls, messages, emails, or texts sent to employees regarding office work after hours.

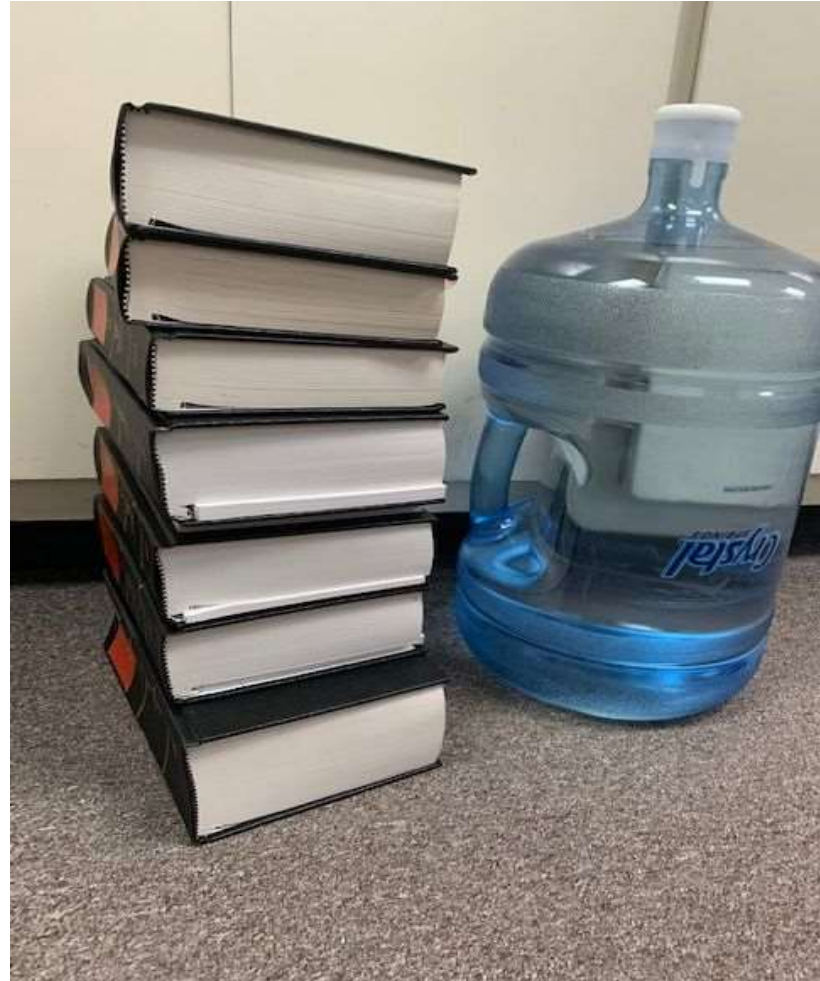
# Employees

The Tax Commissioner's Office has 6 employees counting the Tax Commissioner. Employees are all experienced and qualified, with the office having combined experience totaling 49 years!

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.



# 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.

## Property Taxes

In 2022, there were 18,189 payments processed by the Tax Commissioner's office.

\$12,152,290.52 was collected in property taxes, interest and fees.

This includes \$75,178.65 collected and turned over for PILOTs.

By December 31, 2022 real property tax collections were at 84.88%. The balance due to levying authorities (2016-2022) was:

\$1,006,441.09 due to Chattooga County Commissioner

\$836,996.27 due to Chattooga County Schools

By March 28, 2023 real property tax collections were at 95.75%. The balance due to levying authorities was:

\$240,094.79 due to Chattooga County Commissioner

\$204,774.54 due to Chattooga County Schools

397 properties were sent to tax sale in 2022 including mobile homes; 9 were sold.

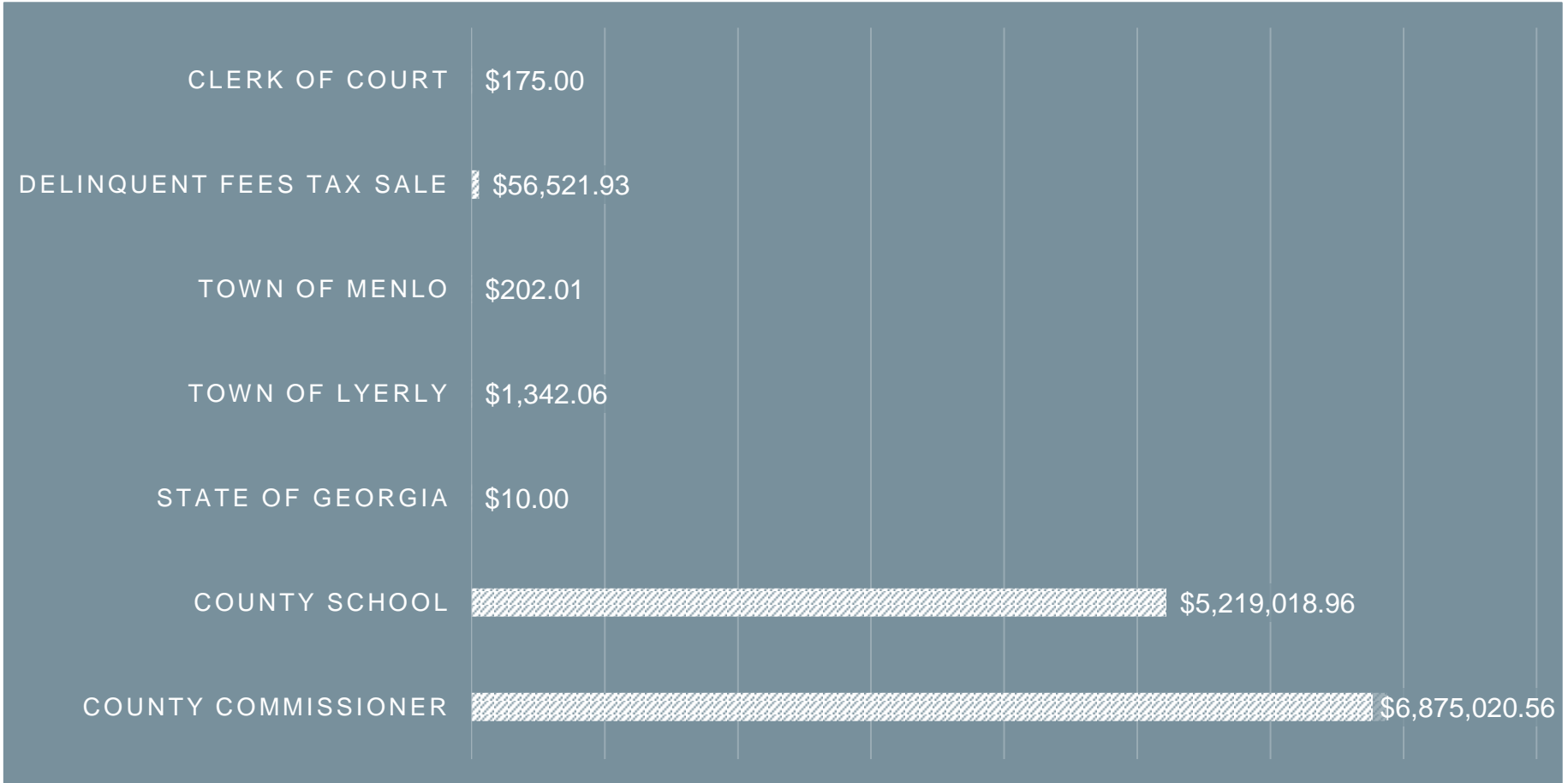
44 parcels have payment plans currently.

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

263 total parcels remain to be paid for 2021 tax year – excluding properties protected by bankruptcy, these will go to tax sales in 2023.



# Property Tax Collection & Distribution Payments to Levying Authorities



In addition to the numbers above, \$56,592.05 was distributed in refunds to property tax accounts. This is a normal occurrence that happens when a mortgage company pays on a parcel after the property owner has already made payment. This also includes parcels that were refunded due to overpayment or year's support court orders.



# 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

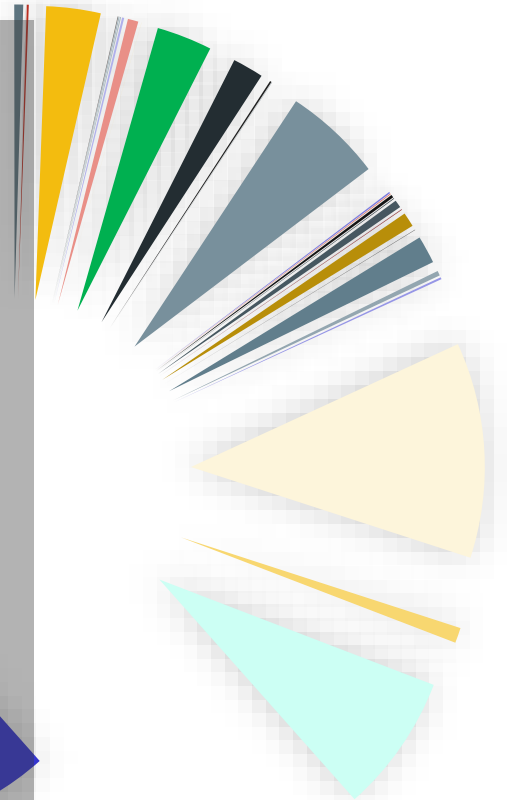
Registration renewal notices are sent out each month from Georgia Department of Revenue. DOR negotiates the contract for these mailings. The current contract is with DATAMATX, Inc. in Atlanta, GA. The average monthly postage fee is around \$874.00.

## Motor Vehicle Collection & Distribution

In 2022, \$5,186,635.32 was collected and distributed through the motor vehicles account as shown by the charts below. 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.

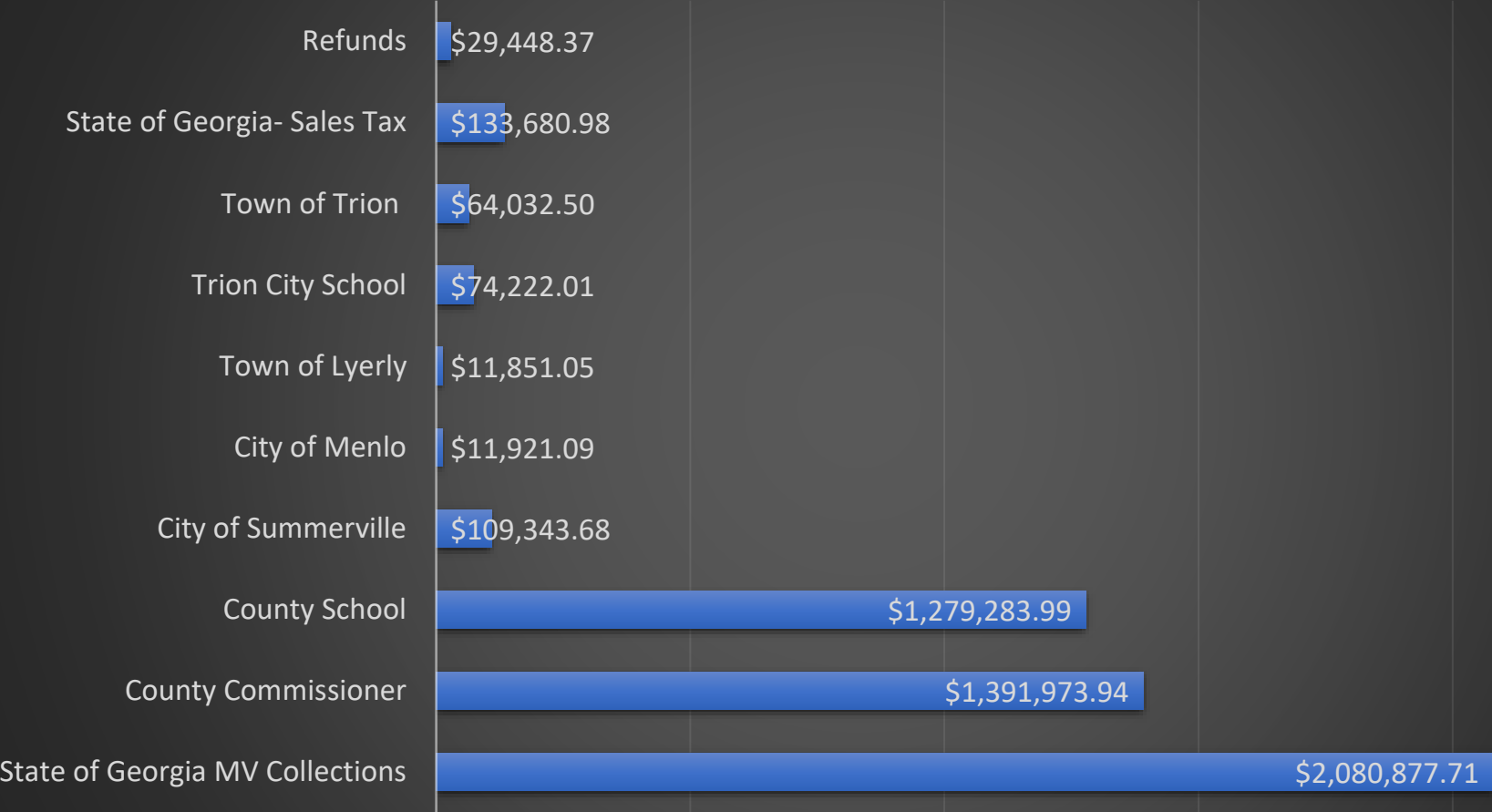
The following is a breakdown of services rendered in the Motor Vehicles account. These include collections for sales tax, TAVT, AAVT, Ad Valorem taxes, tag, title, late fees and penalties.

- Annual Ad Valorem Payment
- AVT Adjustment
- Change Ownership Address
- Change Registration Expiration Date
- County Fee Remittance
- County Millage Rate Activity
- County TAVT Remittance
- Duplicate Receipt
- Duplicate Registration
- Historical Plate Cancellation
- Historical Plate Registration
- Insurance Payments
- IRP Registration
- Issue Disabled Placard - Individual
- Issue T-Serial Plate
- Miscellaneous County Fee
- New Title/Registration
- Over/Under Adjustment
- Registration Cancellation
- Registration Renewal
- Registration Uncancellation
- Reissue Unclaimed Items
- Reissue Unclaimed Title
- Revise Title
- TAVT Adjustment / Appeal
- TAVT Standalone
- Title Cancellation
- Title Only
- TOP Issuance
- Unclaimed Titles
- Vehicle Registration Only
- Vehicle Replace Exchange



Service Type	Total Service Count		Service Type	Total Service Count
Add/Change TAVT District	363		New Title/Registration	4667
Annual Ad Valorem Payment	35		Over/Under Adjustment	330
AVT Adjustment	4		Registration Cancellation	2991
Change Ownership Address	2126		Registration Renewal	24209
Change Registration Expiration Date	31		Registration Uncancellation	192
County Fee Remittance	12		Reissue Unclaimed Items	3
County Millage Rate Activity	1		Reissue Unclaimed Title	42
County TAVT Remittance	62		Revise Title	1176
Duplicate Receipt	13		TAVT Adjustment / Appeal	17
Duplicate Registration	165		TAVT Standalone	14
Historical Plate Cancellation	2		Title Cancellation	25
Historical Plate Registration	12		Title Only	45
Insurance Payments	311		TOP Issuance	228
IRP Registration	8		Unclaimed Titles	2
Issue Disabled Placard - Individual	598		Vehicle Registration Only	1200
Issue T-Serial Plate	104		Vehicle Replace Exchange	669
Miscellaneous County Fee	43		<b>TOTAL</b>	<b>39700</b>

# 2022 MOTOR VEHICLE COLLECTIONS





**The Tax Commissioner's Office works with other county officials daily to provide services to 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 in the past helped our office with the collection of bounced checks and with security issues.**

**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 2022:

- Chattooga County Sheriff's Department: 158
- Summerville Police Department: 47
- 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 provide services in the best way possible.