

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of January 30, 2012

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Attending: William M. Barker  
Hugh T. Bohanon  
Gwyn W. Crabtree  
Richard Richter

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Regular Meeting called to order 9:10 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Wanda Brown, Secretary - present

I. **Appointments:** No appointments at this time - *The Board acknowledged.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes January 23, 2012 – *The Board of Assessors reviewed, approved and signed.*

III. **BOA/Employee:**

- i. Time Sheets PE January 30, 2013 – *The Board reviewed, approved and signed.*
- ii. GAAO Planners: *2013 Planners received by Board members Mr. Barker, Mr. Bohanon, Mr. Richter and Ms. Crabtree.*
- iii. Board member Ms. Crabtree to receive information on property map/parcel 35-39, Wesson Timothy - pertaining to functional obsolescence inquiry in last week's meeting – *Received by Ms. Crabtree and discussed with the Board.*
- iv. **Board of Assessors Training:** Mr. Bohanon's registration for Course I: Certification for Assessor's for February 25-March 1, 2013 in Augusta has been faxed to Ms. Shaw on January 28, 2013 - *acknowledged*
- v. **Employee Reviews:** Cindy Finster and Chad Bierkamp submitting annual employee reviews for the Board of Assessor's to review and sign – *reviewed and signed*

IV. **BOE Report:** Roger to forward via email an updated report for Board's review.

**Total Certified to the Board of Equalization – 79**

**Cases Settled – 64**

**Hearings Scheduled – 0**

**Remaining Appeals – 13**

There are no available updates as of January 29, 2013 – *Acknowledged by the Board*

V. **Time Line:** Leonard will be forwarding updates via email – Timeline updates forwarded to the Board January 15, 2013 – No other updates at this time – *The Board acknowledged.*

**VI. Pending Appeals, letters, covenants & other items: Appeals and Appeal Status:**

**a. 2011 Appeals taken: 233**

Total appeals reviewed by the Board: 226

Processing: 7

Pending appeals: 7

*The Board acknowledged.*

**b. 2012 Appeals taken: 153**

Total appeals reviewed by the Board: 42

Processing: 0

Pending appeals: 111

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown.*

*The Board acknowledged.*

**NEW BUSINESS:**

**VII. Appeals 2011:** *There are seven appeals being processed with Chad Bierkamp and Roger Jones.*

a. Chad is processing one of the 2011 appeals and will try to have it ready to submit to the Board by February 6, 2013.

*The Board acknowledged.*

**VIII. Appeals 2012:**

i. Map & Parcel: **50 PP:IF 57 2**

**Owner Name: Mohawk Industries – Image Division**

**Tax Year: 2012**

**Owner's Contention:** Economic obsolescence adjustment not granted.

**Determination:** Mohawk filed their personal property return for 2012 (see attached) with an indicated value of \$15,643,657.00 and their tax paper return value of \$10,223,420.00 for a difference of \$5,420,237.00. Their indicated value was used for this return. Their appeal was filed due to their taxpayer return not being accepted. I contacted Mr. Jeff Rash asking him to present me with supporting documentation as to why the lower value should be used (see attached). The net sales from Mohawk's web site indicates only a slight increase from year ending 2010 to year ending 2011 (see financial report). Also stock price history for the beginning of 2011 and 2012 is very close together at around \$50.00 per share (see stock report). Little has changed in 2011 compared to 2010 with Mohawk. The economic condition of Mohawk seems to be the same for the beginning of the year 2012 as it was for the beginning of the year 2011.

**Recommendations:** Recommendation is to accept Mohawk's tax payer return value of \$12,502,398.00 as opposed to the indicated value of \$17,922,635.00. This would be a difference of \$5,420,237.00.

*Motion to accept recommendations*

*(for Mohawk appeals map/parcels: 50 PP:IF 57-2 and 41 PP:IF 10-1)*

*Motion: Mr. Richter*

*Second: Motion dies for lack of second – announced by chairman, Mr. Barker*

ii. Map & Parcel: **41 PP:IF 10 1**

**Owner Name: Mohawk Industries – Image Division**

**Tax Year: 2012**

**Owner's Contention:** Economic obsolescence adjustment not granted.

**Determination:** Mohawk filed their personal property return for 2012 (see attached) with an indicated value of \$20,691,594.00 and their tax payer return value of \$13,039,245.00 for a difference of \$7,652,349.00. Their indicated value was used for this return. Their appeal was filed due to their taxpayer return not being accepted. I contacted Mr. Jeff Rash asking him to present me with supporting documentation as to why the lower value should be used (see attached.) The net sales from Mohawk's web site indicates only a slight increase from year ending 2010 to year ending 2011 (see financial report). Also stock price history for the beginning of 2011 and 2012 is very close together at around \$50.00 per share (see stock report). Little has changed in 2011 compared to 2010 with Mohawk. The economic condition of Mohawk seems to be the same for the beginning of the year 2012 as it was for the beginning of the year 2011.

**Recommendations:** Recommendation is to accept Mohawk's tax payer return value of \$49,510,374.00 as opposed to the indicated value of \$57,162,723.00. This would be a difference of \$7,652,349.00

*Motion to accept recommendations*

*(for Mohawk appeals map/parcels: 50 PP:IF 57-2 and 41 PP:IF 10-1)*

*Motion: Mr. Richter*

*Second: Motion dies for lack of second – announced by chairman, Mr. Barker*

10. **Covenants:** The Board reviewed, approved and signed covenants a-e below as follows:

*Motion to accept recommendations to approve covenants a-e*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

**a. Map/Parcel: 50-62 - BOA APPROVED**

**Property Owner: Sisemore, Bobby**

**Tax Year: 2013**

**Contention:** Filing new covenant on 15 for producing plants, trees and animal wildlife

**Recommendation:** Approve new covenant for tax year 2013 (see map with application)

**Reviewer: Wanda A. Brown**

**b. Map/Parcel: 63C-2- BOA APPROVED**

**Property Owner: Thomas, John Gary**

**Tax Year: 2013**

**Contention:** Filing new covenant on 12.7 acres for breeding livestock

**Recommendation:** Approve new covenant for tax year 2013 (see map with application)

**Reviewer: Wanda A. Brown**

**c. Map/Parcel: 48-51-L20- BOA APPROVED**

**Property Owner: Tucker, Brian**

**Tax Year: 2013**

**Contention:** Filing new covenant on 10.46 acres for producing plants, trees and animal wildlife

**Recommendation:** Approve new covenant for tax year 2013 (see map with application)

**Reviewer: Wanda A. Brown**

**d. Map/Parcel: 35-5-C- BOA APPROVED**

**Property Owner: Weaver, Steven**

**Tax Year: 2013**

**Contention:** Filing new covenant on 36.44 acres for timber use property

**Recommendation:** Approve new covenant for tax year 2013 (see map with application)

Reviewer: Wanda A. Brown

e. **Map/Parcel: 51-7 and 59-9-A- BOA APPROVED**

**Property Owner: Williams, Geneva**

**Tax Year: 2013**

**Contention:** Filing new covenant on 35.82 acres total in two parcels adjoining for agricultural use property

**Recommendation:** Approve new covenant for tax year 2013 (see map with application)

**Reviewer: Wanda A. Brown**

f. **Map/Parcel: 68-94-E**

**Property Owner: Dean, Thomas II**

**Tax Year: 2013**

**Contention:** Filing new covenant on 5.38 acres total for agricultural use property producing plants, trees and animals

**Recommendation:** Send a letter requesting required documentation for property less than 10 acres per OCGA 48-5.7.4

**Requesting the Board review and make motion to send letter as follows:**

Thomas Jefferson Dean II  
1691 Ben Mosley Circle  
Summerville, GA 30747

RE: Covenant Application

Dear Property Owner,

Please find enclosed a copy of your Agricultural Property Application along with *Assessment questionnaire form*. According to GA law O.C.G.A. § 48-5-7.4 the Board of Assessors is requesting additional relevant records providing proof of bona fide agricultural use for parcels under 10 acres. You may submit documentation on the following:

*“raising, harvesting or storing crops; feeding, breeding or managing livestock or poultry; producing plants, trees, fowl or animals; or the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products”.*

If you have further questions or concerns, you may contact our office at 706-857-0737; Monday through Friday, 8:30 a.m.-5:00 p.m. with the exception of holidays.

Thank You,

Leonard Barrett,  
Chief Appraiser  
Ldb

Secretary: WB  
Cc: file

Reviewer: Wanda A. Brown

*Motion to approve sending the letter as recommended*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*  
*Vote: all in favor*

**g. Invoices and Informational Items:**

- a. **2012 Review** – List of items requested by Zachary Young, Department of Revenue
  - i. Errors and Releases Policy – Created and presented by Wanda A. Brown, secretary and reviewed by Leonard Barrett, chief appraiser – *The Board instructed the secretary, Wanda Brown to email copies of the policy to each member for their review.*

**IX. Addendum:**

- a. Qpublic Invoices: Tax Assessors Web Site: Invoice #18930: Invoice Date 01/15/2013: Based on \$400 in data sales in 2012 the balance due is \$545.00 instead of the regular amount \$625.00 – *The Board reviewed, acknowledged, discussed with Leonard Barrett and signed approving the invoice.*
- b. Copies of the Board of Equalization report from Roger Jones were presented to each Board member.
- c. Ms. Crabtree informed the Board that she no longer has a personal computer in her home
- d. Ms. Crabtree inquired about the status of transfers in tax records only being completed through September 2012 and what the intern's role is in assisting with transfers. Leonard elaborated on the intern's responsibilities such as researching the deed matching information and printing PT-61 forms and deeds to assist the Chad Bierkamp, mapper.
- e. The Board discussed the issues pertaining to the computers purchased from Computer Central and inquired about the efforts of Computer Central to resolve the following issues:
  - i. The ram and the hard drive are not the size indicated in the contract
  - ii. The computers received were not the computers actually ordered
  - iii. Computer Central has not responded with a spec sheet as requested by Chad Bierkamp per instructions of the Board
 Leonard informed the Board that the issues have not been completely resolved but Chad has been in consistent contact with Computer Central to work toward resolving the issues.

**X. Meeting adjourned – 10:10 a.m.**

William M. Barker, Chairman  
 Hugh T. Bohanon Sr.  
 David A. Calhoun  
 Gwyn W. Crabtree  
 Richard L. Richter

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