

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 6, 2013

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

Regular Meeting called to order 9:20 a.m.

A. Wanda Brown, Secretary - present

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

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes January 30, 2013 – *The Board of Assessors reviewed, approved and signed.*
- b. Meeting Minutes November 28, 2012 – William Ramsey is requesting a correction on page 4 item VI.4 with reference to the depth of drop off of his property which he has filed an appeal for tax year 2012. Mr. Ramsey provided a map for the Board to review showing the lowest point of the drop off to be 25 feet instead of 4 feet. – *The Board instructed addressing this issue at the same time Mr. Ramsey's 2012 appeal is heard by the Board.*

III. **BOA/Employee:**

- a. *Board members received checks*
- b. **Budget Expenditure Report:** Department 10 Tax Assessors – Emailed to the Board of Assessors February 5, 2013 – *The Board acknowledged and discussed and made the following motion:*
 - *Motion to obtain the Tax Assessor's budget from Martha in the Commissioner's office in order for the Board of Assessors to budget miscellaneous as individual accounts to show where the funds should go.*
 - *Motion: Mr. Bohanon*
 - *Second: Mr. Richter*
 - *Vote: all in favor*

Chad Bierkamp, mapper; had a question about why our budget report shows a debit for worker's compensation when our department has no claims. *The Board acknowledged and contended that all departments have this in their budget.*

- c. **Employee Reviews:** Roger Jones is submitting his annual employee review for the Board of Assessor's to review and sign.
 - *The Board reviewed and signed.*
 - *The Board commented that Leonard Barrett, chief appraiser is due his annual review.*

IV. **BOE Report:** Roger to forward via email an updated report for Board's review.
Total Certified to the Board of Equalization – 89
Cases Settled – 89
Hearings Scheduled – 0
Remaining Appeals – 0

Above reflects updates as of January 30, 2013 presented to the Board in meeting of January 30, 2013 – *The Board of Assessor's acknowledged.*

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

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 of Assessor's acknowledged and discussed.

NEW BUSINESS:

VII. **Appeals 2011:**

a. There are seven appeals being processed with Chad Bierkamp and Roger Jones. Chad is processing one of the 2011 appeals and will try to have it ready to submit to the Board by February 6, 2013.

No updates as of February 5, 2013 – The Board acknowledged.

b. **Map / Parcel:** 13-6
Property Owner: Valley View 9, LLC
Tax Year: 2011

Contention: Value

Determination: After reviewing this property, we noticed that the property should have had the Conservation Easement Covenant for the 2011 tax year. This means the Total FVM should have been \$59,073. We have the Total FMV at \$459,082 for the 2011 tax year.

Recommendation: I recommend that the total FMV be at \$59,073 for the 2011 tax year to reflect the Conservation Easement Covenant.

KL & JP

Motion to place this appeal on hold for further review

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

VIII. **Appeals 2012:**

a. **Map/Parcel:** 16-25-TR7
Property Owner: McGuire, Linda
Tax Year: 2012

Contention: Value increased and the property owner contends it should not have increased and should be about \$4,000 per acre.

Determination:

1) The subject property value per acre is approximately \$5,130 for tax year 2012. (An increase from 2011 tax year of \$530 per acre)

- 2) Research in tax records from 2011 and 2012 pertaining to land codes indicates the subject land class was corrected.
- 3) The 2012 assessment notice used as basis for the property owner's appeal indicates the reason for change being code 033 - land class corrected
- 4) Further research of tax records indicates the land class changed from 7S4 as a sub-market area to the correct land class of 704 - general market area.
- 5) Comparison study research shows that properties of about the same acres and road frontage on the same street are coded with the land class of 704.
- 6) Also indicated in the comparison study is the subject's value land is \$36,987 or \$5,130 per acre. The subject has 395.9 front feet at \$93.43 value per front ft.
- 7) Sales data research indicates that the subject is in within range of 2011 sales
- 8) The subject at \$93.43 value per front. ft. falls below the average value per front feet at \$106.35 and is in range of comparables

Recommendation: Leave value as indicated for tax year 2012 at \$36,987.00

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- b. **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 deny acceptance of recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- c. **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 paper 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 deny acceptance of recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

IX. Covenants:

- a. **Map/Parcels: 13-68 (Creekside Falls LLC), 13-69 (Mountain Cove Properties), 38-177 (Raccoon Creek Hunt Club) and 13-6 (Valley View 9 LLC)**

Contention: Corrections on conservation easement Creekside, Mountain Cove, Raccoon Creek and Valley View

Determination:

1. When the covenant easements were originally entered, the information was entered the same as conservation covenants.
2. Some of the easements began as early as 2004
3. All tax records pertaining to these properties have been revised to the correct data for easement properties.

Recommendation: Requesting the Board of Assessor's acknowledgment.

The Board of Assessor's acknowledged correction of tax records.

X. Homesteads:

- a. **Map & Parcel: 58 10 R12**
Owner Name: Dennis Boring
Tax Year: 2013

Owner's Contention: Owner indicates he is a 100% Disable American Veteran and would like to get an exemption on these taxes.

Determination: Mr. Boring purchased this property located at 357 River Bluff Drive, Summerville, Georgia in August, 2012 from Dwight Pullen. Mr. Boring has brought in paper work (see attached) to verify his disability.

Recommendations: Recommendation is to approve Mr. Boring for Veteran exemption for tax year 2013.

Reviewer: Cindy Finster

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XI. Invoices and Informational Items:

- a. **Software Agreement: GSI: Previously approved by the Board of Assessor's 12/5/2012 minutes -- now signed by John Berry, Governmental Systems and Jason Winters, Sole Commissioner.**

Noted on the breakdown charges as follows:

- Tax Accounting System \$1,089.00 – ½ to Tax Commissioner
- Linux Software System - \$550.00 ½ to Tax Commissioner

The Board acknowledged and discussed.

- b. **Membership Dues: IAAO:** Regular membership for Leonard Barrett: Invoice #13-00011324: Invoice Date 1/1/13; Amount Due \$175.00 –

Motion to approve payment of dues

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- c. **Conservation Use Value Assessment: Paulding County:** Policies adopted by Paulding County for the Board to review: An attempt to email the policies to the Board was made on February 4, 2013 (our office is still experiencing technical problems with the internet being down) – *Requesting the Board acknowledge and/or review the policies – The Board instructed for the policy to be emailed to each member for review.*

- d. **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 –

Motion to accept the policy for Errors and Releases

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XII. Refund Request:

Motion to accept recommendations to approve refunds a-g

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- a. **Map/Parcel: 16-6B**
Property Owner: Patel, Dilip
Tax Year: 2011

Reason for Refund: The property owner filed a 2011 appeal - Board of Assessor's changed the value on 12/12/2012 and the tax bill had already been paid

Recommendation: Requesting Board signatures on the refund form

Reviewer: Kenny Ledford and Wanda Brown - BOA APPROVED

- b. **Map/Parcel: S41-58-L04**
Property Owner: Wiggins, Ronald
Tax Year: 2012

Reason for Refund: The property owner filed a 2012 appeal - Board of Assessor's changed the value on 12/12/2012 and the tax bill had already been paid

Recommendation: Requesting Board signatures on the refund form

Reviewer: Kenny Ledford and Wanda Brown - BOA APPROVED

- c. **Map/Parcel: S26-81**
Property Owner: Howard, Larry
Tax Year: 2011

Reason for Refund: The property owner filed a 2011 appeal - Board of Assessor's changed the value on 12/12/2012 and the tax bill had already been paid

Recommendation: Requesting Board signatures on the refund form

Reviewer: Kenny Ledford and Wanda Brown - BOA APPROVED

d. **Map/Parcel:** 46-38-64,46-38-LT-45B,46-38-LT-45A, 46-38-L46
Property Owner: KSW
Tax Year: 2011

Reason for Refund: The property owner filed a 2011 appeal - Board of Assessor's changed the value on 12/17/2012 and the tax bills had already been paid

Recommendation: Requesting Board signatures on the refund form

Reviewer: Kenny Ledford and Wanda Brown - **BOA APPROVED**

e. **Map/Parcel:** P02-49-A
Property Owner: Ragland, Ernest
Tax Years: 2009, 2010 and 2011

Reason for Refund: 2011 valuation appeal – correction of errors in property record approved by Board of Assessors 5/30/2012

Recommendation: Requesting Board signatures on the refund form

Reviewer: Roger Jones - **BOA APPROVED**

f. **Map/Parcel:** P02-49
Property Owner: Ragland, Randy & Rachel
Tax Years: 2009, 2010 and 2011

Reason for Refund: 2011 valuation appeal – correction of errors in property record approved by Board of Assessors 5/30/2012

Recommendation: Requesting Board signatures on the refund form

Reviewer: Roger Jones - **BOA APPROVED**

g. **Map/parcel 16-23:**
Property Owner: Ennes, Janet
Tax Year: 2012

Contention: Property owner paid 2012 tax bill before covenant values were credited to their tax record

Determination:

- 1) Ms. Ennes filed for covenant in lieu of an appeal on two parcels
- 2) Map/parcel 16-23 was approved for covenant, however; by the time the process was complete the tax bill had been paid

Recommendation: Requesting the Board review, approve and sign the refund request for map 16-23.

Reviewer: Wanda A. Brown - **BOA APPROVED**

XIII. **Additional Items:**

- a. Mr. Bohanon informed the Board that he spoke with the Commissioner about being registered for the Assessor's Recertification Course and the Commissioner indicated that other county's Boards do not continue their education once they get their initial certification.

XIV. **Meeting adjourned – 10:25 a.m.**

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