

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 29, 2013

Attending: William M. Barker
Hugh T. Bohanon Sr.
Richard Richter

Regular Meeting called to order 9:12 a.m.

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

I. APPOINTMENTS: *The Board acknowledged there are no appointments at this time.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes May 15, 2013 (No meeting or minutes for May 22, 2013) – *The Board of Assessor's reviewed, approved and signed.*

I. **BOA/Employee:**

- a. **Time Sheets: PE May 22, 2013** – Due to no Board meeting being held with the members at CAVEAT COURES: *The Board reviewed, approved and signed copies of time sheets due to originals being sent to the Commissioner's office May 22, 2013 – Mr. Bohanon's time is to be adjusted on the next pay period due to his attendance at CAVEAT training (he received only one days pay on current pay PE May 22, 2013 and should have received 3 additional days.*
- b. Board members received checks.

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

- a. **Total Certified to the Board of Equalization – 95**
Cases Settled – 91
Hearings Scheduled – 0
Remaining Appeals – 4
No updates submitted – The Board of Assessor's acknowledged.

III. **Time Line:** Adjustment of assessment levels: *The Board acknowledged and discussed the sales ratio figures submitted by Leonard Barrett and instructed returning this item to the next agenda when all Board members are present.*

IV. **Pending Appeals and Appeal Status:**

- a. **2011 Appeals taken: 233**
Total appeals reviewed by the Board: 233
Processing: 0
Pending appeals: 0

2012 Appeals taken: 154
Total appeals reviewed Board: 51
Processing: 17
Pending appeals: 103

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown*
The Board acknowledged the completion of 2011 appeals.

NEW BUSINESS:

- V. **Appeals 2012:** There are currently 17 2012 appeals ready for review with Leonard Barrett, chief appraiser—There are 86 remaining 2012 appeals that need research, comparison studies and reviews – *The Board acknowledged.*

VI. Covenants:

a. Map/Parcel: 46-33

Property Owner: Parker Cecil

Tax Year: 2013

Contention: Filing a continuation of 2007 covenant on 65.70 acres

Determination:

1. Letters for breach of covenant went out past the April 1 deadline.
2. To continue covenant is just a matter of the new property owner filing the application to continue the covenant in their name to prevent the original covenant holder from a breach.
3. Previous research indicates that these covenants have been reviewed and approved after letters are sent regardless of the deadline – these applications may not necessarily fall within the application process.

Recommendation: Requesting the Board review and approve continuation of covenant map/parcel: 46-33 for 65.70 acres of agricultural property

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

b. Map/Parcel: 8-31

Property Owner: Toles, Lamar

Tax Year: 2013

Contention: Filing a continuation of 2009 covenant on 16 acres

Determination:

1. Letters for breach of covenant went out past the April 1 deadline.
2. To continue covenant is just a matter of the new property owner filing the application to continue the covenant in their name to prevent the original covenant holder from a breach.
3. Previous research indicates that these covenants have been reviewed and approved after letters are sent regardless of the deadline – these applications may not necessarily fall within the application process.

Recommendation: Requesting the Board review and approve continuation of covenant map/parcel: 8-31 for 16 acres of agricultural property

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

c. Map/Parcel: 30-7

Property Owner: Williams, Dale

Tax Year: 2013

Contention: Filing a continuation of 2009 covenant on 26.50 acres

Determination:

1. Letters for breach of covenant went out past the April 1 deadline.
2. To continue covenant is just a matter of the new property owner filing the application to continue the covenant in their name to prevent the original covenant holder from a breach.
3. Previous research indicates that these covenants have been reviewed and approved after letters are sent regardless of the deadline – these applications may not necessarily fall within the application process.

Recommendation: Requesting the Board review and approve continuation of covenant map/parcel: 30-7 for 26.50 acres of agricultural property

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- VII. Homesteads:** All 2013 homestead applications have been processed and are filed complete, however; property owner's are responding to letters as follows:
- i. Notices in format of a courtesy letter have been mailed to the property owners informing them of the exemptions that were approved or not approved.
 - ii. The Board decision was rendered on May 15, 2013 to send letters approving or denying exemptions based on information in each file.
 - iii. Property owners are responding to these letters and based on prior years process; the corrections are being made in tax records due to the applications being filed timely and their right to have 45 days to appeal.

Reviewer: Wanda A. Brown

Mr. Bohanon discussed the issue of sending more than one letter to property owners in the future to eliminate excess paperwork and any confusion to property owners. Leonard Barrett discussed with the Board that we have an updated plan of action to begin with 2014 exemptions and homesteads.

VIII. Invoices & Information Items:

- a. **Tax Assessors Website:** qpublic.net invoice, Date: 5/23/2013, Invoice #: 19138, Amount due: \$625.00 – *The Board of Assessor's reviewed, approved and signed.*
- b. **Printer/copier:** Contract RJ Young, Invoice #: 248822, Invoice Date: 5/21/2013, Amount Due: \$252.00 – *The Board reviewed, approved and signed.*

IX. Mobile Home Appeals 2013: *Mobile home appeals are in review with Leonard Barrett – The Board acknowledged.*

- a. **Map/Parcel: 41-41-TR9 – Property Owner: McDonald, Ralph – Board decision on May 8, 2013 to lower value resulted in refund – The Board approved and signed.**

X. Motor Vehicle Appeal:

- a. **Map & Parcel: 67 23 (MOTOR HOME LOCATED AT 4487 Hwy 27)
Owner Name: Bobby Richard McGraw
Tax Year: 2013**

Owner's Contention: Owner states that the value on his Motor Home is too high. Owner states that the NADA retail value is \$81,900.00 and the whole sale value is \$62,300.00. Per Barry's RV Sales he would be lucky to get \$60,000.00 for his Motor Home.

Determination: Subject is a 2009 Motor Home with an M-35H Ford 362 HP motor. The owner purchased this Motor Home for \$128,744.00 which included some extras (see NADA list). The NADA shows a base value of \$85,530.00 with a 5% (\$4,276.00) add on for mileage and \$3,920.00 for the extras. This brings the Motor Home value to \$93,726.00. I have six comps in this study some with the same furniture, fixtures and equipment as the subject. The base value for these comps is \$71,778.00 without the extras. The value of the subject Motor Home listed in the tax commissioner's office is \$101,575.00 with a Fair Market Value of \$40,630.00.

Recommendations: It is recommended the Board accept the NADA value of \$93,726.00 for this Motor Home.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

XI. Personal Property:

- a. TO; Board of Assessors
FROM: Cindy Finster

I would like to attend the GAAO Business Personal Property meeting to be held Friday June 21, 2013 in Henry County. Henry County is approximately 125 miles 205 hours drive. I would like to leave on Thursday afternoon. This is a very informative meeting and is for all Personal Property clerks in Georgia. Al Deen from DOR is at these meetings to answer any questions the group has and to give us information on new forms, laws etc. Thank you for reviewing and approving my request.

Motion to approve

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

b. Map & Parcel: S38 PP:CF 10

Owner Name: Burger King

Tax Year: 2012

Owner's Contention: Owner is stating that in their opinion the Taxpayer Return Value for, non-fully depreciated, Furniture/Fixtures/Machinery and Equipment on page 1 of the Business Personal Property Tax Return be reduced to twenty (20%) percent of the values listed on Schedules A, B and C.

Determination: Burger King Representative David Irvin has turned in a Business Personal Property return asking to be reduced to 20% of items listed on Page 3 (see attached) instead on the conversion factor percentage. The original cost new is listed at \$261,252.00. With the reduction they are asking for would make the value become \$52,251.00.00. Without the reduction the value is \$97,513.00.

Recommendations: Since this request for reduction is approximately \$45,262.00 it is recommended that Burger King be informed of the appeal process and ask them to file and appeal. I will give them info as to when the assessment notices might be mailed out and the dates they can file the appeal on this personal property.

Reviewer: Cindy Finster

The Board acknowledged.

c. Map & Parcel: 16 PP:IF 57

Owner Name: J P SMITH LUMBER COMPANY

Tax Year: 2013

ON HOLD

Owner's Contention: Owner is requesting the value of Line F which is Furniture/Fixtures/Machinery/Equipment be reduced to 40% of the indicated value from the enclosed schedules to \$377,331.00 as shown on the completed Property Tax Return for this year. The sawmill industry continues to struggle in this economy. As JP Smith has received this reduction in the past I am requesting a continuation of the reduction.

Determination: The Indicated Value on JP Smith's Business Personal Property return is \$943,327.00. The company is asking for a 40% reduction of this value ($\$943,327.00 \times 40\% = \$377,331.00$) bring it down to \$377,331.00. This reduction has been given to J p Smith Lumber Company for the past several years and they have provided our office with paper work to support this reduction.

Recommendations:

1. It is recommended to continue with the 40% reduction in value for this company.
2. See additional information attached to file as requested by the Board.

Reviewer: Cindy Finster

The Board instructed revising this item and returning to agenda April 3, 2013 – UPDATE:

Additional information provided for meeting of May 15, 2013 for Board to review:

In the meeting of May 29, 2013 the Board acknowledged this item is pending for the property owner to provide additional documentation.

d. Map & Parcel: 16 PP:IF 57
 Owner Name: Traeger Pellet Grills
 Tax Year: 2013

ON HOLD

Owner's Contention: Mr. Edwards brought in his Business Personal Property Return and stated that the commissioner Jason Winter told him he would be tax exempt on this business for ten years. He is also asking if his last years paid taxes (\$518.22) can be refunded to him.

Determination: Mr. Edwards return for 2013 on Furniture, Fixtures, Machinery and Equipment shows an amount of \$191,785.00 (see attached) which includes a request for Freeport of \$48,950.00, however he did not submit a Freeport Application with his return. Mr. Edwards filed a return for last year in the amount of \$49,384.00 on Furniture, Fixtures, Machinery and Equipment but did not indicate that the commissioner had given him any type of a tax exemption.

Recommendations: Since I am not certain how this return should be handled I am asking the Board to please advise me as to what should be done.

Reviewer: Cindy Finster

The Board acknowledged this item is still on hold. Cindy, reviewer of this return suggested removing this item from the agenda until the property owner settles his contention with Commissioner Winters.

XII. Additional Items:

a. Mr. Richter informed the Board that he may not be attending the meeting of June 5, 2013.

b. Property owner, Carl Owen called May 28, 2013 with concerns about his letter of notification pertaining to his state and local exemptions. He requested we inform Mr. Barker and the Board that he had resolved his concerns about exemptions. *The Board acknowledged.*

c. Appeal Process and Status:

i. Mr. Bohanon questioned the appeal process – he ask if there is one “workup” or if the appeals are re-worked to go to the Board of Equalization. Leonard Barrett, chief appraiser discussed with the Board that in some cases if updated photos are required then the BOE reviewer, Roger Jones must visit properties to take new pictures.

ii. Mr. Bohanon suggested the possibility of the process being faster for each appraiser doing the review then presented their appeal to the Board of Equalization. Leonard informed the Board that in the long run this may be more productive but in short term this may slow the appeal process down even more.

d. Mr. Bohanon inquired about the status of Mount Vernon Mills personal property. *Leonard discussed with the Board that Cindy Finster, personal property clerk is corresponding with Mount Vernon representatives.*

XIII. Meeting adjourned - 9:50 a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

 HTB

