

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of June 5, 2013

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

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Regular Meeting called to order 9:08 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 June 5, 2013 – *The Board of Assessor's reviewed, approved and signed.*

**I. BOA/Employee:**

- a. **Time Sheets: PE June 5, 2013** – *The Board reviewed, approved and signed.*
- 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:

DISTRICT 1 COUNTY WIDE 60- 80 LOWER GRADE HOUSES. THIS WAS 27 SAMPLES TAKEN.

- 1) AVERAGE SQ. FT. IS 1207
- 2) AVERAGE SALES PRICE IS \$36,543
- 3) OUR FMV IS \$35,587
- 4) OUR FMV IS \$956.00 LESS THAN THE AVERAGE SALES PRICE. THIS IS ABOUT 3% LESS.
- 5) RECOMMEND LEAVING FMV IN DISTRICT 1 COUNTY WIDE ALONE.

DISTRICT 2 SUMMERVILLE 60 - 80 LOWER GRADE HOUSES. THIS WAS 7 SAMPLES TAKEN.

- 1) AVERAGE SQ. FT IS 1026
- 2) AVERAGE SALES PRICE IS \$23,428
- 3) OUR FMV IS \$19,869
- 4) OUR FMV IS \$3,559 LESS THAN THE AVERAGE SALES PRICE. THIS IS ABOUT 15% LESS.

5) RECOMMENDING RAISING FMV UP BY 15% IN DISTRICT 2 SUMMERVILLE FOR 60- 80 GRADES.

DISTRICT 3 TRION 60 - 80 LOWER GRADE HOUSES. THIS WAS 5 SAMPLES TAKEN.

- 1) AVERAGE SQ. FT. 1160
- 2) AVERAGE SALES PRICE IS \$29,580
- 3) OUR FMV IS \$36,781
- 4) OUR FMV IS \$7,201 GREATER THAN THE AVERAGE SALES PRICE. THIS IS ABOUT 24% GREATER.
- 5) RECOMMEND LOWERING FMV IN DISTRICT 3 BY 24%.

DISTRICT 1 COUNTY WIDE 85 - 100 MID GRADE HOUSES. THIS WAS 27 SAMPLES TAKEN

- 1) AVERAGE SQ. FT. IS 1422
- 2) AVERAGE SALES PRICE IS \$59,361
- 3) OUR FMV IS \$63,343
- 4) OUR FMV IS \$3,982 GREATER THAN THE AVERAGE SALES PRICE. THIS IS ABOUT 6% GREATER.
- 5) RECOMMEND LEAVING FMV ALONE FOR DISTRICT 1 COUNTY WIDE MID GRADE HOUSES.

DISTRICT 2 SUMMERSVILLE 85 - 100 MID GRADE HOUSES. THIS WAS 12 SAMPLES TAKEN.

- 1) AVERAGE SQ. FT. IS 1670
- 2) AVERAGE SALES PRICE IS \$55,095
- 3) OUR FMV IS \$51,216
- 4) OUR FMV IS \$3,879 LESS THAN THE AVERAGE SALES PRICE. THIS IS 7% LESS.
- 5) RECOMMEND LEAVING FMV FOR DISTRICT 2 SUMMERSVILLE ALONE.

DISTRICT 1 COUNTY WIDE 105 - 130 GRADE HOUSES. THIS WAS 11 SAMPLES TAKEN.

- 1) AVERAGE SQ. FT. 1806
- 2) AVERAGE SALES PRICE IS \$129,004
- 3) OUR FMV IS \$110,946
- 4) OUR FMV IS \$18,058 LESS THAN THE AVERAGE SALES PRICE. THIS IS 14% LESS.
- 5) RECOMMEND RAISING THE FMV UP BY 14% IN DISTRICT 1 105 - 130 GRADE HOUSES.

Reviewer: Kenny Ledford, Appraiser I

*Motion to adjust values as recommended for raising 105 grade houses and above and lowering or raising values in district's 2 and 3 to bring all values closer in line.*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

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

- a. **2012 Appeals taken: 154**  
Total appeals reviewed Board: 51  
Processing: 17  
Pending appeals: **103**

Weekly updates and daily status kept for the 2012 appeal log: *Wanda A. Brown - The Board acknowledged.*

NEW BUSINESS:

- V. **2012 APPEALS:** 17 in review with Leonard Barrett, chief appraiser – *The Board acknowledged.*

**VI. Covenants:**

- a. **Map/Parcel: Map/parcel: 5-22 & 1-11**  
**Property Owner: Glover, Alexander S.**  
**Tax Year: 2013**

**Contention:** Filing continuation on 2 parcels transferred to him from his parents on 320 acres of agricultural land.

**Recommendation:** Requesting the Board review, approve and sign *The Board of Assessor's reviewed, approved and signed.*

**VII. Invoices & Information Items:**

- a. **Tax Assessor's Website:** QPUBLIC: Invoice Date 6/1/2013, Invoice # 19166, Amount Due: \$80.00 – (See attached email from Nancy Gear) – *The Board reviewed, approved and signed.*

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

**IX. Personal Property:**

- a. **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 one 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 x 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

*June 5, 2013 – The Board instructed sending the letter drafted by Leonard Barrett to the property owner requesting additional documentation.*

- b. **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]

*June 5, 2013 -- The Board instructed sending this request to the County Commissioner.*

**X. Addendum:**

- a. **Make / Model:** 2008 CHEVROLET COLORADO PICK UP
- Owner Name:** MITCHELL, JOSHUA COLEMAN
- Tax Years:** 2013

Owner's Contention: PURCHASE PRICE \$ 3,500 – CONTENDS THIS SHOULD BE FAIR MARKET VALUE

Determination:

1. 2013 Department of Revenue FMV = \$ 9,750 – vehicle *was* found in the State's MV Assessment Manual
2. Owner reports purchase price of \$ 3,500
  - a. Reports 188,000 Miles
  - b. Original use – work truck for pest control company
  - c. Visual inspection of vehicle found no serious damage to exterior or interior
  - d. Owner reports "every thing works"
3. From owner's description, and visual inspection, truck appears to be an extended cab LS model.
 

Options cited:

  - a. 4 cylinder engine
  - b. Bed liner
  - c. Aluminum alloy wheels
  - d. Work Truck Package
    - o Minimum trim
    - o No power accessories
    - o AM / FM radio only (no tape or CD player)
4. Per O.C.G.A. §48-5C-1, the only valuation options given other than the State's MV Assessment Manual is the greater of the bill of sale value or the value from a reputable used car market guide designated by the Revenue Commissioner.
  - a. \$ 3,500 purchase price has not been verified.
  - b. 2013 NADA clean retail value for a 2008 Chevrolet Colorado Pickup, 188,000 miles, with the options cited above is \$ 7,080.

Recommendations:

1. Set 2013 value for TAVT purposes at \$ 7,080; assessment becomes \$ 2,832.
2. Approve refund authorization of TAVT overpayment.

*Motion to approve NADA value*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

- b. Leonard Barrett, chief appraiser ask to be off Friday, June 7, 2013 – *The Board acknowledge and informed Leonard that if there were enough office staff members in that day that he could be off.*
- c. Wanda Brown requested to be off Friday, June 7, 2013 to make a trip to Atlanta for her husband's doctor's appointment for neurosurgeon consult pertaining to back injury -- *The Board of Assessor's approved Ms. Brown to be off.*
- d. *Mr. Barker stated to let the record show he attended the Cave Spring Historical Society meeting and discussed briefly with the Board.*

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

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

Handwritten signatures and initials over horizontal lines, including a large signature at the bottom.