

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 12, 2013

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

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

I. BOA/Employee:

a. *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 acknowledged.

III. Time Line: No further updates at this time – *The Board acknowledged and discussed the status of digest preparation*

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 2012 appeal status and discussed having Roger Jones, Appraiser III to assist Leonard Barrett, chief appraiser with reviewing the 17 appeals submitted by the office staff in order to speed up the process.

NEW BUSINESS:

V. 2012 APPEALS: PENDING – The Board of Assessor's acknowledged.

VI. Covenants: *Four remaining covenants to be entered into tax records pending mapping issues and soil charts – This concludes the covenants for tax year 2013 before assessment notices are sent out or before digest submission – The Board acknowledged and commended Wanda Brown and Chad Bierkamp on the progress to complete covenants before digest submission.*

VII. Invoices & Information Items:

- a. **Office Depot:** Three invoices were sent to Ms. Kathy Brown's office of supply orders from March to May, 2013 – she brought them to our office June 6, 2013 and said these orders were not placed in her office. All three invoices are for the Assessor's Office and need to be processed for payment as follows:
1. Invoice Date May 15, 2013 – Invoice #: 657613784001 – Amount Due \$81.25 --- *The Board reviewed, approved and signed.*
 2. Invoice Date April 11, 2013 – Invoice #: 652755889001 – Amount Due \$80.08 -- *The Board reviewed, approved and signed.*
 3. Invoice Date march 15, 2013 – Invoice #: 650411215001 – Amount Due \$56.96 -- *The Board reviewed, approved and signed.*

VIII. Mobile Home Appeals 2013:

- a. Mobile home appeals are in review with Leonard; however due to his mother's illness he may not return to the work until Wednesday, June 12, 2013. In an attempt to continue processing appeals without Leonard's review, we are submitting what may be considered very simple issues "no brainers" for the Board to review and sign.
- i. *The Board acknowledged and instructed to do the same on the real property appeals if possible.*

- b. **Map & Parcel:** P07-49
A 1976 12x52 Crimson Manufactured Home by Winston Ind

Owner Name: SEARELS, LILLIE D
Tax Years: 2013

Owner's Contention: HOME WAS TORN DOWN PRIOR TO 01/01/2013

Determination:

1. This account on tax rolls in the name of Lillie Searels since the 1992 tax year.
2. Satellite images indicate that this Home was still located on P07-49 during 2009, but was removed prior to the 2010 image.
3. The Appellant's note indicates "paperwork" was presented showing that the Home had been condemned and torn down – this appraiser is unaware of such paperwork
4. The 2013 bill (002174) has not been paid.

Recommendation:

1. Void 2013 manufactured home bill # 002174.
2. Account was deleted from County Tax Records on 05/17/2013

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- c. **Map & Parcel:** 7A3-115
A 1995 26x56 American General by General MFG Homes Inc

Owner Name: FOWLER, STEPHEN L & CLAUDIA
Tax Years: 2013

Owner's Contention: HOME WAS REPOSSESSED PRIOR TO 01/01/2013

Determination:

1. A phone call to 21st Mortgage on 05/20/2013 (spoke with Megan) confirmed that Home was repossessed on 02/23/2012
2. Per the Georgia Department of Driver Services (DDS), this Home was titled to a Charlene Barnette in 2012.
 - New title-holder lists a Paulding county address
 - Date of Purchase, per title report, was 08/27/2012.

Recommendation:

1. Void 2013 Manufactured Home bill 833.
2. Manufactured Home was deleted from the County tax rolls in Future Year XXXXs on 05/20/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

d. Map & Parcel: 7A6-18
A 1974 12x60 Boanza by Redman

Owner Name: HILL, HAZEL

Tax Years: 2011 - 2013

Owner's Contention: HOME CANNOT BE LOCATED

Determination:

1. Field visit of 05/16/2013 confirms this parcel to be vacant
2. Home's ID # is not found in the State's database.
3. Parcel transferred from Hill to Marilyn Smith (daughter and sole heir) in 1997.
4. Property transferred from Smith to Fowlers in 2002 (Ms. Hill's granddaughter and grandson-in-law)
 - a. In 2002 Homestead was dropped from the real estate, but the Home remained on the real property digest
 - b. Home was put on manufactured home digest in 2011.
 - c. Property transferred to Willis & Clara Smith in 2010. None of these deeds make mention of the manufactured home.
 - d. A neighbor (first home on South Fawn Drive) was not familiar with a manufactured home having been at this location.

Recommendation:

1. Void the following Manufactured Home bills.

2013 – 001122

2012 – 001113

2011 -- 001115

2. Manufactured Home was deleted from the County tax rolls in Future Year XXXXs on 05/22/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

e. **Map & Parcel:** S16-58
A 1963 10x50 Pacemaker by Lonergan Corp

Owner Name: MEADOWS, LINDA

Tax Years: 2013

Owner's Contention: HOME TORN DOWN FOR 2013

Determination:

1. Account on tax rolls from 1996 to 2013.
2. It appears that Home actually sat on parcel S16-62 – not S16-58.
3. Appellant states demolition of home began before Christmas 2012 and was mostly finished in January 2013.
4. Drive-by of 05/22/2013 confirmed 10 wide frame and remains on parcel.

Recommendations:

1. Void 2013 manufactured home bill 001664.
2. Mobile Home was deleted from county tax rolls in Future Year XXXXs on 05/22/2013.

Reviewer: Roger Jones

The Board instructed sending this item back to have Roger verify there is no value on the frame.

f. **Map & Parcel:** 25-50
A 1980 10x51 Manufactured Home of Unknown Make/Model

Owner Name: LOGAN, SHEILA

Tax Years: 2008 - 2013

Owner's Contention: HOME IS NO LONGER USEABLE – EVEN FOR STORAGE

Determination:

1. This Home was valued at \$ 1,469 for tax year 2013; with outstanding bills back to tax year 2008.
2. Field Visit of 05/08/2013 made the following discoveries:
 - a. Home is a "Buddy" by Skyline
 - b. Actual length of Home is 52 feet, actual width is 9' 8"
 - c. Home appears to be an older model than 1980.
3. Structurally, the exterior of the Home appears to be sound; entrance was not possible, so no interior inspection was done.
4. Home is still hooked up to power.
5. There are still items in the Home, indicating it still has some use for storage.

Recommendations:

1. Adjust value of Home to \$ 500 for tax years 2008 to 2013.
2. The value of this Home was adjusted to \$ 500 in Future Year XXXX on 05/1/2015

Reviewer: Roger Jones

The Board instructed sending this item back to Roger to re-check the sound value he is suggesting. The Board's concern is the comparison mobile homes are being valued between \$800 and \$1,000.

IX. Personal Property:

a. **Map & Parcel:** 21 PP:CF 22
Owner Name: Elite Convenience Inc (Paresha J Desai)

This store is located below Chattoogaville almost at the Alabama/Georgia line and has been closed for a while. I have tried on several occasions by phone and letter to contact Mr. Desai about the personal property in the store. However, he has not returned my calls nor responded to my letters. The building sold at a tax sale in 2011 and was purchased by Dixie Mafia LLC and still remains closed. The account has a value of \$56,289.00 for inventory, furniture, fixtures, machinery and equipment. I will continue to watch this business to see if it reopens and at that time put in back into our system.

Recommendation: Requesting permission from the Board of Assessors to remove this account from our records.

Reviewer: Cindy Finster

The Board of Assessor's denied this recommendation and an inquiry they have is as follows:

1) Was the property sold by Dixie Mafia LLC to Paresha J Desai?

b. 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 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 ($\$943,327.00 \times 40\% = \$377,331.00$) 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

Note: Pending property owner's response to submit remaining documentation per Board instructing Leonard to send a letter of request to the property owner in June 5th meeting.

The Board acknowledged there has been no response from the property owner as of June 12, 2013.

c. Map & Parcel: 16 PP:IF 57

Owner Name: Traeger Pellet Grills

Tax Year: 2013

Owner:

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 instructed sending this to the Commissioner; they do not have the authority to resolve this issue.

Cindy Finster, Personal Property Clerk has spoke with Commissioner Winters about this item previously and is waiting for his next response and documentation in order to remove this item from our agenda.

As of June 12, 2013 the Board acknowledged this item is still pending the Commissioner's response.

X. Refund Request:

- a. **Mitchell, Joshua Coleman, 2008 Chevrolet Pickup** – Previously approved NADA value – Results in a refund – *The Board reviewed, approved and signed.*

XI. Addendum:

- a. **Leonard Barrett, chief appraiser left instructions with Wanda Brown, secretary to discuss the following items with the Board in meeting of June 12, 2013:**
 - i. The Board adjusted values to current market and Leonard has instructed Roger to begin implementing the adjustments in tax records with Kenny's involvement. Leonard instructed Roger to print a consolidation report before and after adjusting values in Assessor's database. – *The Board acknowledged.*
 - ii. Leonard called Monday and Tuesday to inform the office staff that his mother had fallen outside and was rushed to the emergency room. He ask that the Board be informed that he may not return to work all week and if he uses up his remaining vacation and sick leave he would like to request FMLA until his mother recovers. – *The Board acknowledged.*
 - iii. Leonard left instructions for Cindy to update the status on Freeport – she is mainly working on Mount Vernon and Mohawk. Leonard has reviewed all Freeport applications and returned them to Cindy. She has informed Leonard that she has all data entered for the 2013 digest submission – *The Board acknowledged.*
 - iv. Leonard instructed Wanda and Chad to report their progress pertaining to completion of covenants for the digest preparation. There are 4 remaining covenants to be entered into tax records before the assessments notices are sent. These four remaining covenants will most likely be entered before the digest submission for 2013. – *The Board acknowledged.*

XII. Meeting adjourned - 9:35 a.m.

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

Four horizontal lines with handwritten signatures written over them. A large, stylized signature is written over the top two lines, and a smaller signature is written over the bottom two lines.