

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 19, 2013

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

Regular Meeting called to order 9:08 a.m.

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

I. APPOINTMENTS: Employee group session was held with staff members attending as follows:

- I.1. Chad Bierkamp, Cindy Finster, Roger Jones and Kenny Ledford
- I.2. The Board of Assessor's discussed the field work vehicle provided by the Commissioner. Chad Bierkamp informed the Board that Joe Reed brought the Chevrolet Blazer over to the Assessor's office and the vehicle already had Chattooga County Assessor's on each door.
- I.3. The Board acknowledged that this vehicle is now for use by the Assessor's office staff.
- I.4. Kenny Ledford, Appraiser I Field Representative, discussed the consolidation figures after the value adjustment on houses in District 1. The Board acknowledged the hard work put into collecting and entering this data.
- I.5. Roger Jones, Appraiser III, discussed his reports concerning the remaining Districts with the Board. The Board acknowledged the hard work put into these reports and the computer software issues involved in entering the values.

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes June 12, 2013 – *The Board reviewed, approved and signed.*

I. BOA/Employee:

- a. Time Sheets PE: June 19, 2013 – *The Board reviewed,, approved and signed.*
- b. Budget Expenditure Report: Period Ending May 31, 2013 – *The Board acknowledged.*
 - 1. Office Supplies: percentage used on the budget report received from the Commissioner's office does not match up with the office supply orders according to our records *as follows:*
 - i. The Budget Expenditure indicates that \$1,269.00 was spent on supplies between January, 2013 to May 31, 2013 -- *Our records of supply orders from Office Depot indicate that we've spent only \$341.27 between January 1, 2013 and May 31, 2013.*
 - ii. This would mean that the budget report indicates an additional \$927.73 spent on office supplies from January 1 to May 31, 2013
 - iii. Our records indicate a total spent as of June 13, 2013 to be \$438.52 verified through the online Office Depot tracking also through packing list/order summary, order approved form and shipment confirmation documentation. (Available for the Board to review)

Recommendation: *Requesting the Board acknowledge and give instructions*
Reviewer: Wanda A. Brown

The Board of Assessor's instructed requesting the itemized listing of supply expenditures from the Commissioner's office.

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
The Board acknowledged.

III. **Time Line:** No further updates at this time –

- a. Leonard Barrett informed the Board that the assessment notices will not be mailed out the last week of June as originally projected. *The Board instructed bringing the remaining personal property and Freeport applications for review in the next meeting if possible.*
- b. Leonard discussed with the Board that he is still reviewing Mohawk and Mount Vernon's files to be submitted in the next meeting – Leonard informed the Board that it is important to determine what values to enter into the database before mailing assessment notices - *The Board acknowledged that the new projected goal will be the 1st or 2nd week of July.*

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

- a. **2012 Appeals taken: 154**
 Total appeals reviewed Board: 51 plus 7 appeals on today's agenda
 Processing: 24
 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:**

- a. **Map/Parcel: 59-39**
Property Owner: HENDERSON, MARGARET
Tax Year: 2012

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

- 1) The subject land value per acre is approximately \$4,620 with a total fair market value of \$12,233 for 2.5 acres in tax year 2012.
- 2) The 2012 assessment notice indicates there has been no change in value from 2011 to 2012.
- 3) The comparison study of surrounding properties indicates all property in this area is valued exactly the same per acre with the median being exactly the same.
- 4) The value per front. ft. for the subject and comparisons is in line with one parcel having a higher value per front. ft due to corner lot with road frontage on front and side.
- 5) According to 2011 sales of small acre non-residential tracts, the subject property falls at the lowest end of range price per acre. (Sales data attached)

Recommendation: Leave value as indicated for tax year 2012 at \$12,233.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

- b. **Map/Parcel: P03-1**

Property Owner: HENDERSON, MARGARET
Tax Year: 2012

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

- 1) The subject land value per acre is approximately \$7,353 with a total fair market value of \$2500 for .34 acres for tax year 2012.
- 2) The 2012 assessment notice indicates a change in value from \$1,111 in 2011 to \$2,500 in 2012.
- 3) The value per front. ft. for the subject is in line with comparisons.
- 4) According to 2011 sales of small acre tracts, the subject property falls at the lowest end of the range of price per acre. (Sales data attached)

Recommendation: Leave value as indicated for tax year 2012 at \$2500.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

c. Map/Parcel: 48B-40E

Property Owner: HENDERSON, MARGARET

Tax Year: 2012

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

- 1) The subject land value per acre is approximately \$5,000 with a total fair market value of \$2,300 for .46 acres for tax year 2012.
- 2) The 2012 assessment notice indicates a change in value from \$700 in 2011 to \$2,300 in 2012.
- 3) The value per front ft. for the subject is in line with comparisons.
- 4) According to 2011 sales of small acre tracts, the subject property falls at the lowest end of the range of price per acre. (Sales data attached)

Recommendation: Leave value as indicated for tax year 2012 at \$2,300. (Sales data attached)

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

d. Map/Parcel: S25-68

Property Owner: HENDERSON, MARGARET

Tax Year: 2012

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

- 1) The subject land value per acre is approximately \$7,138 with a total fair market value of \$1,499 on .21 acres for tax year 2012.
- 2) The 2012 assessment notice indicates there has been no change in value from 2011 to 2012.
- 3) The comparison study of surrounding properties indicates all property in this area's median value per acre is \$8,812 with the subject property falling below the median and average of comparables.
- 4) According to 2011 sales of small acre non-residential tracts, the subject property falls at the lowest end of range price per acre. (Sales data attached)

Recommendation: Leave value as indicated for tax year 2012 at \$1,499 and tag to check for future value adjustment or raise to current market beginning tax year 2013 if permissible before digest preparation.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

e. Map/Parcel: P07-57**Property Owner: HENDERSON, MARGARET****Tax Year: 2012**

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

1) The subject land value per acre is approximately \$11,210 with a total fair market value of \$2,354 on .23 acres for tax year 2012.

2) The 2012 assessment notice indicates there has been no change in value from 2011 to 2012.

3) The comparison study of surrounding properties indicates all property in this area's median value per acre is \$2,818 with the subject property falling below the average of \$3,591.67 and slightly above the median of comparables.

4) Taking into consideration the median road frontage being 100 front. ft. and the subject at 106.8 would indicate that the subject falls within line at the lower end the range of value per front. ft.

5) According to 2011 sales of small acre non-residential tracts, the subject property falls at the lowest end of range price per acre. (Sales data attached)

Note: There is a mobile home on this property that belongs to another individual which indicates that the subject property is used for rental.

Recommendation: Leave value as indicated for tax year 2012 at \$2,354.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

f. Map/Parcel: S13-13**Property Owner: HENDERSON, MARGARET****Tax Year: 2012**

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

1) The subject land value per acre is approximately \$6,087 with a total fair market value of \$1,400 on .23 acres for tax year 2012.

2) The 2012 assessment notice indicates there has been no change in value from 2011 to 2012.

3) The comparison study of surrounding properties indicates all property in this area's median value per acre is \$5,957.45 with the subject property falling below the average of \$7,916 and slightly above the median of comparables.

4) The subject property falls directly in line with comparables values per front ft. at \$28.00.

5) According to 2011 sales of small acre non-residential tracts, the subject property falls at the lowest end of range price per acre. (Sales data attached)

Note: There is a mobile home on this property that belongs to another individual which indicates that the subject property is used for rental.

Recommendation: Leave value as indicated for tax year 2012 at \$1,400.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

g. Map/Parcel: 48-33**Property Owner: HENDERSON, MARGARET****Tax Year: 2012**

Contention: Property owner did not comment on contention -- Seven parcels are listed on the appeal file with most of the parcels being land only.

Determination:

- 1) The subject land value per acre is approximately \$3,610 with a total fair market value of \$28,880 on 8 acres for tax year 2012.
- 2) The 2012 assessment notice indicates there has been a change in value from 2011 at 22,000 to 28,880 in 2012.
- 3) The comparison study of surrounding properties indicates all property in this area's median value per acre is \$3,110.38 with the subject property falling above the average and highest end of the range.
- 4) The subject has little road frontage and only one comparable has road frontage therefore; road frontage was not figured in with the study.

Recommendation: Adjust land value to the mid-range of comparables at \$3,110.38 for tax year 2012.

Reviewer: Wanda A. Brown

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: one abstained

VI. Invoices & Information Items: *There are no invoices at this time – The Board acknowledged.*

VII. Mobile Home Appeals 2013:

a. 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

In the meeting of June 12, the Board instructed Roger to determine if there is a value for the frame – Roger determined that there is no value for the frame due to the frame being in pieces and not a standing frame.

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

b. 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

In the meeting of June 12, the Board denied adjusting the value to \$500. Roger requested this item remain on the agenda for further documentation – The Board acknowledged that there is no update prepared at this time.

VIII. Motor Vehicle Appeals:

a. Make / Model: 2000 Volvo S80 2.8 Liter Turbo (4 door sedan)
 Owner Name: NELMS, BENJAMIN P
 Tax Years: 2013

Owner's Contention: PURCHASE PRICE \$ 800 – VEHICLE NEEDS REPAIRS

Determination:

1. 2013 Department of Revenue FMV = \$ 4,450
2. Appellant's bill of sale indicates:
 - a. Selling price of \$ 800
 - b. Vehicle mileage at time of sale @ 144,000
3. Photos show damage to driver side headlight, fender, and doors.
4. Appellant has a written estimate from Performance Paint & Body Shop indicating cost to repair at approx. \$ 3,300.
5. NADA indicates 01/01/2013 "clean retail" value of this vehicle at \$ 4,725
6. The 2013 Georgia Motor Vehicle Assessment Manual defines fair market value for used cars as "the value listed in the Department of Revenue assessment manual minus trade-in for dealer sales". The only provision in the manual for the use of the NADA schedules or actual purchase price for *used cars* is if the vehicle is "not listed in the assessment manual".
7. If dealer trade-in values were subtracted from the manual values to determine "fair market value" for dealer sales, it may indicate that "cost to repair" values would likewise be deducted from the manual values to determine fair maker value of damaged vehicles not sold by a dealer.

Recommendations:

1. Set 2013 valuation at State value minus cost to repair
2. $4,450 - 3,313 = \$ 1,137$

Reviewer: Roger Jones

The Board discussed the different value guides and the average or clean trade-in values in the NADA and took no action on this item. The Board instructed bring this item back next week after Leonard contacts the Department of Revenue to verify which value is to be the basis of these Motor Vehicle appeals.

IX. Personal Property:

- a. Copy of Attached is a list of companies that have filed for Freeport. Please note than some of these companies are not Georgia companies and do not qualify for Freeport (I have done research and talked with Al Deen with DOR). *Also one company filed a late return (May 28th). I am asking the BOA to review these returns. Each return has a signature page for the BOA's decision.

- i. In counties having a filing date of April 1, companies still receive a partial exemption for a late filing. The amount of the exemption they will receive is as follows: April 2 – April 30 (66.67%) of the full exemption, May 1 – May 31 (58.33%), June 1 (50%)
- ii. Failure to file by June 1 shall constitute waiver of the entire exemption for the year (0.0%).

Reviewer: Cindy Finster

The Board accepted and approved Freeport applications as follows:

Atlantaco - Marietta, Georgia
 Church Molding – Summerville, Georgia
 J Bar Corporation – Trion, Georgia (filed a late return) – *The Board approved a 58% Freeport exemption due to the late return according to the Department of Revenue Freeport guide.*

JP Smith Lumber Company – Menlo, Georgia
 Mount Vernon Mills – Trion, Georgia
 Mohawk Industries (Summerville Plant) – Summerville, Georgia
 Mohawk Industries (Lyerly Plant) – Lyerly, Georgia
 Shaw Industries – Summerville, Georgia
 Wire Tech – Summerville, Georgia

The Board of Assessor's did not approve the following Freeport applications due to the companies not being Georgia based:

Diversitex – Fairfield, NJ
Walter Gordon Textile – New York, NY

b. Map & Parcel: M02 PP:CF 34

Owner Name: Lifestyle Fitness

To: Board of Assessors

This business was put into our system in 2009 with a value of \$100,000.00. There has been no return on this business so on July 18, 2011 I mailed a letter to the owners of this business but did not get a response. I made a visit to the business September, 2011. The business was not open however there was exercise equipment inside. I left a note on the door asking for someone to contact me, there has been no response. I mailed another letter on October 12, 2011. I did receive a call from Ms. Anita Willingham of United Community Bank stating that Mr. Jeff Martin did not have anything to do with this business that is was his ex wife's business. I spoke with Mr. Martin and he gave me an address where I could send mail to Ms. Martin. I did contact the City of Menlo to find out whose name the business license was in. It was issued to Ms. Renee Martin. On February 10, 2012 I mailed Ms. Martin another letter asking her to contact our office. There has been no response from her.

Recommendation: I am asking the BOA to consider taking this account off our records or give me direction as to what I need to do.

Reviewer: Cindy Finster

The Board of Assessor's instructed placing this item on hold to obtain further research. The Board discussed that the equipment has value and cannot just be removed from records. The Board discussed that there must be someone who owns the equipment. The Board instructed researching the value of other like accounts to determine a correct value and further research the owner.

c. Map & Parcel: 16 PP:IF 57

Owner Name: J P SMITH LUMBER COMPA

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 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

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.

d. 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

Note: Pending response from the Commissioner's Office to resolve this issue before removing this item from the agenda.

The Board of Assessor's acknowledged.

X. Addendum:

- a. Wanda Brown requested 6 days leave without pay to be taken in the month of October -
The Board discussed and approved
 - i. *Motion: Mr. Richter*
 - ii. *Second: Mr. Bohanon*
 - iii. *Vote: all in favor*

XI. Meeting adjourned – 10:39 a.m.

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

