

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of June 26, 2013

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

Regular Meeting called to order 9:04 a.m.

A. Leonard Barrett, Chief Appraiser - present

I. **APPOINTMENTS:** *No appointments at this time.*

OLD BUSINESS:

II. **BOA Minutes:**

a. Meeting Minutes June 19, 2013 – *The Board reviewed, approved and signed.*

I. **BOA/Employee:**

a. Board members to receive checks. – *Gwyn Crabtree and Richard Richter were presented with pay checks from last pay period.*

b. **Budget Expenditure Report:** Period Ending May 31, 2013 – 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.

Note: In last week's meeting the Board instructed contacting the Commissioner's office to request a copy of the Assessor's office expenditures according to their records. Per phone conversation on Friday, June 21, 2013 with Martha Tucker, Administrator in the Commissioner's Office the following was determined:

1. *Personal Property assessment billing was paid from the Office Supply account in the amount of \$784.85. Technically this should have been paid from the GSI #1301 account.*
2. *Two sets of NADA guides were paid from the Office Supply account in the amount of \$464.00 – The Assessor's Office should have been billed \$277.00 for motor vehicle guides.*
 - a. After researching this matter and contacting the NADA office for an itemized listing we informed the Commissioner's office that only one set of the guides came to our office and the other set was sent over to the Tax Commissioner's office.
 - b. A copy of the itemized list was forwarded to Ms. Martha and she informed the Assessor's office that she would correct our Office Supply expenditure item on the next budget report.
3. **The Technical Services-Computers item on the budget report is duplicated.** This was also discussed with Ms. Martha and she contacted the database provider to correct this computer error.

4. Employee Education Account – Research indicates the following:

- a. Field Representative, Kenny Ledford attended Course 1A and the one day Regional Exam to achieve his Appraiser I certification.
- b. Four Board members and Leonard Barrett attended CAVEAT to maintain current certification status.
- c. Two Board members and Wanda Brown attended a 40 hour course to maintain current certification.

A breakdown per course is attached to the agenda for the Board's review. The grand total is an approximate in our records due to not all information being available. This grand total is close to the grand total from the Commissioner's office per Leonard and Martha's conversation.

Reviewer and Researcher: Wanda A. Brown

The Board of Assessors acknowledged.

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

Roger is presently pushed to make the deadline to enter value adjustments for assessment notices to be mailed out. The BOE report status will possibly be updated in the next Board's meeting – The Board acknowledged.

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

- a. Board was informed that projected date for mailing notices of assessment may be delayed from July 5th till July 12th. *The Board acknowledged.*
- b. The Board was also informed that the projected date for mailing tax notices is still attainable with notices being mailed on the 12th instead of the 5th.

IV. Pending Appeals and Appeal Status:

- a. **2012 Appeals taken: 154**
Total appeals reviewed Board: 58
Processing: 17
Pending appeals: 96

b. The Board inquired about processing the 2012 appeals. The Board was informed all efforts are concentrated on the 2013 digest preparation deadline. Diverting efforts for appeals could delay digest preparation and the new billing due date of December 1st.

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

The Board acknowledged.

- b. **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. $4,450 - 3,313 = \$ 1,137$

Requesting the Board's signatures on the agenda item form and the refund form if approved

Reviewer: Roger Jones

This item returns to the agenda from last week as instructed by the Board of Assessor's to verify the following information:

- According to the Department of Revenue and GA law research, the Board of Assessor's may take damage into consideration to determine value provided that the property owner submits proper documentation.
- *According to the Department of Revenue, the Average value trade-in is the basis for determining the correct fair market value.*

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: Bohanon, Richter & Barker: yes. Crabtree: no.

NEW BUSINESS:

- V. **2012 APPEALS:** There are no appeals for review at this time- *The Board acknowledged.*
- VI. **Invoices & Information Items:** There are no invoices at this time – *The Board acknowledged.*
- VII. **2013 Industrial Personal Property Returns.**
 - a. As requested by County Commissioner, the Board approved the return value including economic obsolescence for industrial equipment for each industry that requested the obsolescence for tax year 2013.

Motion: Gwyn Crabtree

Second: Richard Richter

Vote: Crabtree: yes. Richter: yes. Bohanon: no.

VIII. Letter to Industrial Companies.

- a. Mr. Bohanon made a motion to send letter to industries not returning economic obsolescence informing them of the option.
- b. Motion did not get a second.

IX. Economic obsolescence.

- a. *The Board requested an estimate of the revenue impact resulting from the returned economic obsolescence for Mount Vernon Mill, Mohawk and J.P. Lumber.*

X. Motor Vehicle Appeals:

- a. **Motor Vehicle: 2001 Ford Explorer (2dr) Vin # 1FMYU60E81UA23618**
Property Owner: Craig, Mitzie
Tax Year: 2013

Contention: Only gave \$1,450 – has problems with high miles.

Determination:

- 1) No documentation was provided such as bill of sale to show purchase price
- 2) The 2001 Ford Explorer is a 2 door with standard seats, stereo and just overall standard
- 3) The seats/windows are power and this would add \$75 to NADA value of \$1,500 to a total of \$1,575.
- 4) There is minor damage to the exterior with scratches, gas cap doesn't close and the bumper has mild damage.
- 5) The mileage is high at 181,147 miles.
- 6) The tax office has the vehicle valued at \$3,000

Recommendation:

- 1) Adjust value to \$1,575 according to NADA guide resulting in a refund. If the property owner was billed on \$3,000 this would be a difference of \$1,425.
- 2) Requesting the Board's signatures on the agenda item form and the refund form if approved

Reviewer: Wanda A. Brown

Board instructed hold for more information: bill of sale and value from Department of Motor Vehicle valuation schedule.

XI. ITEMS ON HOLD:

- a. **Map & Parcel:** 25-50
A 1980 10x51 Manufactured Home
Owner Name: LOGAN, SHEILA
Tax Years: 2008 - 2013

ON HOLD

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.

b. Map & Parcel: M02 PP:CF 34
 Owner Name: Lifestyle Fitness
 To: Board of Assessors

ON HOLD

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.

Note: This item was placed on hold for further research as instructed by the Board in meeting of June 19, 2013- No update at this time.

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 a 40% reduction 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

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.

Board was provided summary of phone conversation with Lumber Mill representative Steve Ayers. Board discussed summary and return of economic obsolescence by industries for tax year 2013. As requested by the County Commissioner, the Board approved the return value including economic obsolescence for industrial equipment for each industry that requested the obsolescence for tax year 2013.

Motion to accept the returned economic obsolescence

Motion: Gwyn Crabtree

Second: Richard Richter

Vote: Crabtree & Richter: yes. Bohanon: no.

Note: the Board also instructed the mathematical percentage be corrected in the above J.P. Smith review.

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

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

XII. Meeting adjourned 10:10A.M.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter








