

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 3, 2013

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

Regular Meeting called to order 9:05 a.m.

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

I. **APPOINTMENTS:** *No appointments at this time – The Board acknowledged.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes June 26, 2013 – The Board discussed not receiving the minutes for review prior to current meeting.

Motion to hold approving minutes for meeting of June 26, 2013 until the Board of Assessor's has received and reviewed them

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

III. **BOA/Employee:**

- a. *Board Members received checks.*
- b. **Time Sheets PE:** July 3, 2013 – Original copies were sent to the Commissioner's office early due to the holidays – *The Board of Assessor's reviewed, approved and signed.*
- c. **Mail:** To Chattooga Board of Commissioners – Bentley Attorneys at Law – *The Board of Assessors instructed forwarding this mail to the County Commissioner.*

IV. **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 of Assessor's acknowledged..

V. **Time Line:**

- a. *Leonard discussed the adoption of CUVA values and the 2012 consolidation report compared to the 2013 consolidation report with the Board.*
- b. *Leonard discussed the deadline for mailing assessment notice would be no later than July 12, 2013 with an earlier projected goal of July 10, 2013.*

VI. Pending Appeals and Appeal Status:

- a. **2012 Appeals taken:** 154
 Total appeals reviewed Board: 58
 Processing: 17
 Pending appeals: 96
 Weekly updates and daily status kept for the 2012 appeal log: *Wanda A. Brown*
The Board acknowledged.

NEW BUSINESS:

VII. CUVA & FLPA VALUES

Tax Years: 2013
Problem: VALUES NOT UPDATED FOR 2013

Determination:

1. Due to the 3 year value freeze, the Assessors Office maintains THREE valuation schedules for land under either the Conservation Land Use Covenant (CUVA) or the Forest Land Protection Act (FLPA)
2. The Department of Revenue has proposed 2013 values for CUVA & FLPA, but these values have NOT been finalized.
3. Per an email from the Department of Revenue received 05/01/2013, the BoA has 3 options concerning covenants entered after 01/01/2011:
 - a. Adopt the 'proposed' 2013 Conservation Use and Forest Land Conservation Use Table of Values and send 2013 notices of assessments on such values. Any downward correction to the 2013 Table of Values as finally promulgated may be appropriately handled according to O.C.G.A. §§ 48-5-303 and 48-5-380.
 - b. Send 2013 notices using 'prior year' 2012 Table of Values. However, any upward correction to the 2013 Table of Values as finally promulgated may NOT be used to 're-assess' property.
 - c. The board of assessors has authority to 'postpone' finalizing assessments and notifying taxpayers until the CUVA/FLPA Table of Value regulations are finally promulgated. This would appear to require a SECOND notice sent to the property owner that deals strictly with the CUVA/FLPA change.
4. Covenants entered prior to 01/01/2011 (our other two schedules) are not affected by this, however their values CANNOT be increased more than 3%

Recommendations:

1. Adopt the proposed 2013 CUVA & FLPA value tables.
2. Adjust remaining tables as shown below: this moves each table "up one step" in the DOR CUVA schedules.

CURRENT TABLES OF VALUE

COVENANTS ENTERED AFTER 01/01/2011

| CLASS | VALUE | CLASS | VALUE |
|-------|----------|-------|--------|
| A1 | \$ 1,298 | W1 | \$ 716 |
| A2 | \$ 1,228 | W2 | \$ 643 |
| A3 | \$ 1,137 | W3 | \$ 584 |
| A4 | \$ 1,042 | W4 | \$ 535 |
| A5 | \$ 942 | W5 | \$ 491 |
| A6 | \$ 842 | W6 | \$ 456 |
| A7 | \$ 749 | W7 | \$ 428 |
| A8 | \$ 658 | W8 | \$ 393 |
| A9 | \$ 564 | W9 | \$ 358 |

PROPOSED TABLES OF VALUE

COVENANTS ENTERED AFTER 01/01/2011

| CLASS | VALUE | CLASS | VALUE |
|-------|----------|-------|--------|
| A1 | \$ 1,336 | W1 | \$ 737 |
| A2 | \$ 1,264 | W2 | \$ 662 |
| A3 | \$ 1,171 | W3 | \$ 601 |
| A4 | \$ 1,073 | W4 | \$ 551 |
| A5 | \$ 970 | W5 | \$ 505 |
| A6 | \$ 867 | W6 | \$ 469 |
| A7 | \$ 771 | W7 | \$ 440 |
| A8 | \$ 677 | W8 | \$ 404 |
| A9 | \$ 580 | W9 | \$ 368 |

DOR PROPOSED VALUESCOVENANTES ENTERED BEFORE 01/01/2011
AND AFTER 01/01/2010

| CLASS | VALUE | CLASS | VALUE |
|-------|----------|-------|--------|
| A1 | \$ 1,261 | W1 | \$ 696 |
| A2 | \$ 1,193 | W2 | \$ 625 |
| A3 | \$ 1,104 | W3 | \$ 567 |
| A4 | \$ 1,012 | W4 | \$ 520 |
| A5 | \$ 915 | W5 | \$ 477 |
| A6 | \$ 818 | W6 | \$ 443 |
| A7 | \$ 728 | W7 | \$ 416 |
| A8 | \$ 639 | W8 | \$ 382 |
| A9 | \$ 548 | W9 | \$ 348 |

COVENANTES ENTERED BEFORE 01/01/2011
AND AFTER 01/01/2010

| CLASS | VALUE | CLASS | VALUE |
|-------|----------|-------|--------|
| A1 | \$ 1,298 | W1 | \$ 716 |
| A2 | \$ 1,228 | W2 | \$ 643 |
| A3 | \$ 1,137 | W3 | \$ 584 |
| A4 | \$ 1,042 | W4 | \$ 535 |
| A5 | \$ 942 | W5 | \$ 491 |
| A6 | \$ 842 | W6 | \$ 456 |
| A7 | \$ 749 | W7 | \$ 428 |
| A8 | \$ 658 | W8 | \$ 393 |
| A9 | \$ 564 | W9 | \$ 358 |

2012 VALUES

ALL PRIOR COVENANTS

| CLASS | VALUE | CLASS | VALUE |
|-------|----------|-------|--------|
| A1 | \$ 1,225 | W1 | \$ 676 |
| A2 | \$ 1,159 | W2 | \$ 607 |
| A3 | \$ 1,072 | W3 | \$ 551 |
| A4 | \$ 983 | W4 | \$ 505 |
| A5 | \$ 889 | W5 | \$ 464 |
| A6 | \$ 795 | W6 | \$ 431 |
| A7 | \$ 707 | W7 | \$ 404 |
| A8 | \$ 621 | W8 | \$ 371 |
| A9 | \$ 533 | W9 | \$ 338 |

ALL PRIOR COVENANTS

| CLASS | VALUE | CLASS | VALUE |
|-------|----------|-------|--------|
| A1 | \$ 1,261 | W1 | \$ 696 |
| A2 | \$ 1,193 | W2 | \$ 625 |
| A3 | \$ 1,104 | W3 | \$ 567 |
| A4 | \$ 1,012 | W4 | \$ 520 |
| A5 | \$ 915 | W5 | \$ 477 |
| A6 | \$ 818 | W6 | \$ 443 |
| A7 | \$ 728 | W7 | \$ 416 |
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2011 VALUES

VIII. ITEMS ON HOLD:

a. Map & Parcel: 25-50

A 1980 10x51 Manufactured Home

Owner Name: LOGAN, SHEILA

Tax Years: 2008 - 2013

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

ON HOLD**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: 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.

- d. **Motor Vehicle: 2001 Ford Explorer**
Property Owner: Craig, Mitzie
Tax Year: 2013

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|--|
| <p>ON HOLD – letter sent 07/01/2013 requesting copy of bill of sale</p> |
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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 in value.
- 2) Requesting the Board's signatures on the agenda item form and the refund form if approved

Note: The Board of Assessor's instructed Wanda to obtain a bill of sale from the property owner before continuing their action for this appeal.

Reviewer: Wanda A. Brown

IX. Addendum:

- a. **Board member Gwyn Crabtree rescinds her motion on vote of Industrial economic obsolescence until:**

1. *Board has some documentation of existence of economic obsolescence for the industry to which it is granted.*
2. *Board has documentation of County Commissioner's request that Industries return of economic obsolescence be granted.*

Motion to rescind motion on vote on Industrial economic obsolescence

Motion: Ms. Crabtree

Second: Mr. Bohanon

Vote: Ms. Crabtree – yes

Mr. Bohanon – yes

Mr. Richter – did not vote

Mr. Barker, chairman – cannot vote unless there is a tie vote according to Robert's Rule of Order

06/26/2013

11:15 AM

Gwyn Crabtree rescinds motion on vote on Industrial economic
obsolescence until:

1. Board has some documentation of existence of economic
obsolescence for the industry to which it is to be granted.
2. Board has documentation of County Commissioner's request that
Industries return of economic obsolescence be granted.

Signed

Gwyn Crabtree

See hand written original attached.