

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 10, 2013

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

Regular Meeting called to order 9:03 a.m.

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

I. **APPOINTMENTS:** Roger Jones, Appraiser III, emailed the Board of Assessor's on July 9, 2013 with a request from property owner to hold a meeting with the Board by phone conference.

I.1. The Board of Assessor's discussed this matter and the chairman concluded that the Board is not equipped for meetings held by phone conference. In addition to this, the property's owner's contention would be considered a late appeal if there was an appeal form filed. The Board inquired about GA law pertaining to late appeals and acknowledged that the Board of Assessor's cannot accept late appeals.

I.2. *The Board instructed informing Roger to notify the property owner to file their appeal for tax year 2013 upon receiving their assessment notice.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes June 26, 2013 – The Board of Assessor's received the minutes after their meeting without an opportunity to review – The Board instructed returning this item in meeting of July 10, 2013 – *The Board reviewed, approved and signed.*
- b. Meeting Minutes July 3, 2013 – *The Board reviewed, approved and signed.*

III. **BOA/Employee:**

- a. Board members received Georgia Property Tax News.

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 July 17, 2013 – The Board of Assessor's acknowledged.

V. **Time Line:** Assessment Notices are in the process of being mailed July 10, 2013 – *The Board discussed with Leonard Barrett, chief appraiser and acknowledged the mailing date.*

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.***b. 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
- 7) The DOR manual indicates a value of \$3,000 for a similar vehicle; however the VIN # is different from the subject and does not match the sport and/or editions. In this case the NADA value would substitute.

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

Reviewer: Wanda A. Brown*In Board meeting of June 26, 2013, the Board of Assessor's instructed returning this item upon receiving a copy of the bill of sale.**The property owner submitted a copy of the bill of sale on July 9, 2013 for the Board's review.**Motion to accept recommendation**Motion: Mr. Bohanon**Second: Mr. Richter**Vote: Ms. Crabtree abstained***c. 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 **ON HOLD** 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

Cindy Finster would like to inform the Board that she has exhausted all attempts to obtain any further information for this account and has been unsuccessful.

The Board will not approve removing this account from tax records, instructing Cindy to leave these type accounts as is while attempting to contact property owners or owners of the buildings which property is being held or stored.

NEW BUSINESS:

I. Invoices and Informational Items:

- a. There are no invoices for review at this time – The Board acknowledged.

II. ITEMS ON HOLD:

- d. 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.

Motion to leave the value as is for tax year 2013

Motion: Ms. Crabtree

Second: Mr. Bohanon

Vote: all in favor

VII. Additional Items:

- a. Kenny Ledford, Appraiser I presented sales charts with descriptions of value changes for tax year 2013 for the Board to review. The Board discussed with Leonard, chief appraiser that this would be helpful information for property owners.
- b. Mr. Bohanon made a motion to use a handheld recorder and record the Board meetings
 1. *Motion: Mr. Bohanon*
 2. *Second: Ms. Crabtree*
 3. *Vote: No call for a final vote – Mr. Barker, chairman instructed Leonard to check with other county offices about how they record their meetings before the Board of Assessor's makes a final decision.*
- c. The 3% budget cuts being implemented by the County Commissioner was discussed and acknowledged by the Board.

Mr. Bohanon made a motion to send a letter to the County Commissioner

Motion: Mr. Bohanon

Second: Ms. Crabtree

Vote: all in favor

VIII. Guest at the meeting: Mr. Danny Ingram had questions for the Board of Assessors pertaining to the County Commissioner allegedly allowing a 10 year tax exempt status for a company to locate here and he questioned the Finster Museum funding.

- a. **The Board of Assessor's informed Mr. Ingram that these are matters that he would need to discuss with Commissioner Winters as the Board of Assessor's has no authority in either of these issues.**

IX. Meeting adjourned 9:55 A.M.

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

The image shows four horizontal lines representing signature lines. From top to bottom: the first line has a small checkmark-like signature; the second line has a signature that appears to be 'H.T.B.'; the third line has a signature that appears to be 'G.W.C.'; and the fourth line has a large, stylized signature that appears to be 'R.L.R.'.