

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 17, 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 of Assessor’s acknowledged.*

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes July 10, 2013 -- *The Board of Assessor’s reviewed, approved and signed.*

III. BOA/Employee:

- a. **Time Sheets PE:** July 17, 2013 – *The Board reviewed, approved and signed.*
- b. **Budget June 30, 2013:** Expenditure emailed to the Board on July 11, 2013 – *The Board of Assessor’s acknowledged receiving budget report.*

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
No updates at this time – *The Board acknowledged.*

V. Time Line: – Requesting the Board’s authorization to release the 2013 preliminary consolidation to the Superintendent of Schools – *The Board instructed Leonard to send the preliminary figures to the Superintendent of Schools informing the Superintendent that the final figures have not been set.*

VI. Pending Appeals and Appeal Status:

- a. **2012 Appeals taken: 154**
Total appeals reviewed Board: 58
Processing: 19
Pending appeals: 96
Weekly updates and daily status kept for the 2012 appeal log: *Wanda A. Brown*
The Board acknowledged.

NEW BUSINESS:

VII. Appeals:

- a. **Mohawk/Stephen B. Bearse Jr:** Response received from Mohawk – Business Personal Property Obsolescence – *Requesting the Board review and acknowledge receiving email correspondence from Leonard and Stephen Bearse*
 - I. Board member Mr. Richter instructed Wanda to resend this email to him.**

2. *Mr. Bohanon discussed his concerns on the Mohawk documentation pertaining to the Summerville Plant. The business shut down line 2 and still claimed same plant production.*
3. *Ms. Crabtree questioned how shutting down line 2 affects obsolescence.*
4. *Mr. Bohanon commented that planned plant production is not a premise for economic obsolescence.*
5. *Mr. Bohanon discussed the issue of receiving documentation from the plant controller when the Board of Assessor's requested an outside source submit the documentation indicating economic obsolescence.*
6. *Mr. Barker, chairman instructed Leonard Barrett, chief appraiser to send a letter to Mohawk's representative to follow up on these concerns.*
7. *Mr. Barker, chairman also instructed Leonard to make a request to Mohawk for an outside source to provide documentation indicating economic obsolescence.*

b. Property Owner: Patel Pravin
Map/parcel: P04-9
Tax Year: 2012

Contention: Tax value is greater than sale price. Tax value should be sale price under O.C.G.A. 48-5-2(I)(3)

Requesting the Board to review the attachments enclosed with the file provided by the property owner.

Determination: This would be considered a late 2012 appeal. There has been no appeal form filed and according to O.C.G.A. 48-5-306, the Board of Assessor's cannot accept late appeals.

Recommendation: Notify the property owner to file their appeal for tax year 2013.
Motion to deny the late 2012 appeal and notify the property owner to file for 2013.

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

VIII. Invoices and Informational Items:

a. Motor Vehicle Information:

I. Tax Commissioner Kathy Brown discussed motor vehicle appeals with Leonard Barrett giving the following information.

1. If a motor vehicle appeal is settled before the owner pays, the billing is adjusted.
2. If a motor vehicle appeal is settled after the owner pays, the refund comes from the state.

Ms. Kathy is letting us know this so we would not tell people that she is the one that would refund their money.

No documentation just a verbal informational relay.

Requesting the Board of Assessor's acknowledgement – *The Board acknowledged.*

b. Printed Digest: Purchased the 2013 printed digest in binder: Cost of digest is \$200: Cost of binder is \$75 for a total of \$275 – *The Assessor's Office has not received an invoice, however the Chief Appraiser wanted the Board to be aware of this purchase – The Board acknowledged.*

c. RJ Young: Statement of Account: Past due invoices for April 23rd and 25th, 2013 and June 13, 2013: Statement balance \$581.23 – The RJ Young invoices are submitted directly to billing in the Commissioner's Office. This is just an informational update for the Board of Assessor's to review.

Recommendation: Forward the statement of past due balance to the Commissioner's Office – *The Board acknowledged and instructed forwarding the statement to the Commissioner's Office.*

IX. Digest Totals:

a. Correction of 2013 Preliminary Digest Totals

Tax Years: 2013

SUMMARY: O.C.G.A. §48-5-2 (3) NOT APPLIED TO 2013 ASSESSMENT NOTICES

Determination:

1. O.C.G.A. . §48-5-2 (3) states in part "... Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year."
2. Due to an oversight by the Appraisal Staff, those parcels that transferred for 2012 in a bona fide, arm's length transaction, at a value lower than their 2013 tax appraisals were NOT adjusted to that purchase price prior to the creation and mailing of the 2013 assessment notices.

- b. Approximately 224 parcels affected.
- c. A reduction of 1.67 million on the net taxable digest.

Corrections made on digest 7/11/2013. The consolidations provided to the Board of Assessors and the County Commissioner 07/12/2013 by the Chief Appraiser by e-mail reflected these corrections.

Motion to notify the property owners of corrections

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

1. *The Board instructed Leonard to generate a list of foreclosures in Chattooga County*
2. *Mr. Bohanon questioned when foreclosure properties should be checked by field representatives*
3. *Leonard discussed with the Board that the condition of the property at the time of sale is the best time to assess.*

X. ITEMS ON HOLD:

a. 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.

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.

1. *The Board instructed Cindy to contact the owner of the building to let her in or give her a list of the equipment inside the building.*
2. *The Board instructed Leonard to follow up with Cindy to resolve this issue.*

XI. Additional Items:

- a. Mr. Bohanon discussed that the item pertaining to recording the Board meetings should return to the agenda until Leonard checks with other county officials that record their meetings.
 1. Mr. Bohanon stated that any agenda item that is not resolved should remain on the agenda until completion.
 2. The budget discussion from last week's meeting should be returned to the agenda for week July 24, 2013.
 3. Mr. Bohanon recommended the Board recognize Leonard Barrett going into his 40th year of service in the Assessor's Office.
- b. Mr. Barker, chairman informed the Board of a recording device he brought in to record meetings.
 1. Mr. Barker, chairman informed the Board he received a letter from County Attorney Chris Corbin pertaining to the civil case mediation.
 2. Mr. Barker will attend the mediation on September 10, 2013 at 9:30 a.m.

XII. Meeting Guest: Danny Ingram -

- a. Mr. Ingram discussed his questions and concerns pertaining to recording meetings and having a backup on CD's.
- b. Mr. Ingram discussed his concerns of unclaimed property (vehicles, etc.) and distressed properties pertaining to sales and taxation.
 1. *The Board of Assessor's acknowledged his concerns and discussed the issues related to the Assessor's Office.*
 2. *The Board informed Mr. Ingram that he may want to contact the County Commissioner and the Tax Commissioner pertaining to his concerns of the County's purchase of Paradise Garden and any issues pertaining to taxation.*

XIII. Meeting adjourned 10:04A.M.

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