

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 24, 2013

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

Regular Meeting called to order 9:09 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 17, 2013 – *The Board reviewed, approved and signed.*

III. **BOA/Employee:**

- a. Ms. Crabtree will not be attending the Board meetings for a few weeks – Her husband, Alfred is having heart bypass surgery – *The Board acknowledged and Mr. Barker, chairman requested keeping them in our prayers.*
- b. *Board members received checks.*
- c. **Employees Grievance letter:** Submitted to the Board for review pertaining to the unpaid holiday of July 5, 2013.
 - 1. Mr. Barker spoke with the Commissioner prior to pay period ending July 17, 2013 which includes the unpaid holiday. The Commissioner made the decision to shut down the county offices on July 5, 2013 as an unpaid holiday.
 - 2. The Board of Assessor’s instructed Leonard to prepare a letter to the Commissioner from the Board of Assessor’s pertaining to unpaid holidays.
 - 3. The Board instructed Leonard to forward a copy to the County Attorney, Chris Corbin once the letter has been reviewed and approved by the Board.
- d. **Recording Board of Assessors meetings** – The Board instructed a trial basis of recording meetings on the USB drive provided by Mr. Barker, chairman. An attempt was made to send the recording to the Board by use of sendspace file. An email with an outline of difficulties transcribing the recording was sent to the Board on July 25, 2013. – *Requesting the Board acknowledge and give further instructions.*

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:**

- a. Leonard discussed digest consolidation corrections with the Board

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 Requesting the Board acknowledge.*

NEW BUSINESS:

VII. Appeals: No appeals to submit at this time – *The Board acknowledged.*

VIII. Invoices and Informational Items:

- a. **2013 Digest:** Letter to Vicki Lambert from Kathy Brown requesting and extension for filing the 2013 Chattooga County Digest – *The Board acknowledged.*

IX. ITEMS ON HOLD:

- a. **Mohawk/Stephen B. Bears Jr:** Response received from Mohawk – Business Personal Property Obsolescence – *The Board instructed placing this item on hold pending the following concerns:*
1. 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 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 Mohawk's representative to follow up on these concerns.

Update: As of July 24, 2013, Leonard is in the process of preparing the letter for the Board to review.

Note: In reference to the submission of documentation from Mohawk: Mr. Bohanon discussed his research of how other counties grant economic obsolescence. Their lists include: requirement of stock reports and a 5 year history of business operation.

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.


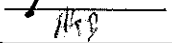
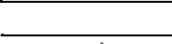
Cindy Finster would like to inform the Board that she has exhausted all attempts to obtain any further information for this account and has been unsuccessful.

In meeting of July 17, 2013 the following was instructed:

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.

The Board discussed removing this item upon receiving photos from Cindy that the equipment is no longer there – the Board instructed Cindy to submit the photos in next meeting of July 31, 2013.

X. Meeting adjourned 9:45 A.M.

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