

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 31, 2013

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

Regular Meeting called to order 9:06 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 24, 2013 – *The Board reviewed, approved and signed.*

III. **BOA/Employee:**

- a. **Time Sheets PE:** July 31, 2013 – *The Board reviewed, approved and signed.*
 - I. **Kenny Ledford, Field Representative:** Dental emergency required 2 sick days – Still accruing sick days and had only one available – Requesting the 2nd day be counted on the next pay period that the sick day has been accrued. *The Board of Assessor’s discussed and approved.*
- b. **Unpaid Holiday:** *Letter to the Commissioner pertaining to non-payment of July 5, 2013 – The Board of Assessor’s reviewed and approved sending the letter to Chris Corbin, County Attorney, for his review before forwarding onto the Commissioner.*
- c. **Budget Cuts:** *Letter to the Commissioner pertaining to the budget expenditure being revised – The reviewed and signed approving the letter to be sent to Commissioner Winters. The Board instructed sending a copy to the County Attorney.*
- d. Mr. Bohanon made a motion in meeting July 10, 2013 to use a handheld recorder and record the Board meetings as follows:
 - 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.*

Update 1 --In the meeting of July 24, 2013 after reviewing Leonard’s research the Board of Assessors instructed the use of USB recorder for a trial period.

Update 2 – Meeting of July 31, 2013 – The Board instructed a trail period of a different type of recorder after the follow up on the USB recorder.

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 – Property owners did not show up for their hearings
The Board of Assessor's acknowledged.**

V. Previous Pending Items:

- a. **Mohawk/Stephen B. Bearse Jr:** Response received from Mohawk – Business Personal Property Obsolescence
1. **Email to the Board (Mohawk letter):** Leonard has prepared a letter for Stephen Bearse as instructed by the Board in meeting of July 17, 2013 – *The Board reviewed and approved sending the letter to Mr. Bearse.*

VI. Time Line:

- a. Corrections to Best Manufacturing Personal Property Freeport have been made – All other possible entries were applied before the submission of new consolidation reports – *Requesting the Board's acknowledgement.*
- b. *Wanda, I would like to inform the Board about the response from Mohawk on the notice they received about the property they sold. I want to remind them the notices of value serve an important purpose other than giving the owner the opportunity to appeal. They help us and the owner correct errors before the mill rate is set or bills are generated. This record S16-7 is a good example why is it is better to not rush the advertisement of consolidations for the levy process -- Leonard discussed the new consolidation figures with the Board and requested sending the final draft to the County Commissioner.*
1. *Motion to send final consolidation figures to the County Commissioner*
 2. *Motion: Mr. Bohanon*
 3. *Second: Mr. Richter*
 4. *Vote: all in favor*
- c. Bank Related transactions – attached spread sheet with a comparison of foreclosures to liquidations for the last four years. All data was taken from telnet pro except 2013. It was taken from the PT-61 filed so far – *The Board reviewed and discussed.*

NEW BUSINESS:

VII. Appeals:

- a. **2012 Appeals taken:** 154
Total appeals reviewed Board: 58
Processing: 25
Pending appeals: 96

<p>2013 Appeals taken: 56 Total appeals reviewed Board: 3 Includes Motor Vehicle Appeals Processing: 2012 sales price appeals Pending appeals: 53</p>
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Weekly updates and daily status kept for the 2012 appeal log: *Wanda A. Brown*

There are currently 26 of the 2012 pending appeals in Leonard's file to be reviewed.

The Board acknowledged and Mr. Bohanon added that these appeals pending Leonard's review is another indication of the Assessor's Office being short-staffed.

VIII. Invoices and Informational Items:

- a. **Qpublic:** August 2013 Invoice: Tax Assessor's website: Including all static pages and searchable database.

COMPLETE SERVER USE, CONNECTION SERVICES, AND ALL MAINTENANCE ASSOCIATED WITH DAILY SERVER OPERATIONS, CONNECTION AND DATABASE FUNCTIONALITY, INCLUDING MINOR EDITS AND CHANGES TO EXISTING STATIC PAGES AS DEEMED NECESSARY BY THE CLIENT.

Included Modules:

Photos, Record Card, Sales, Sketches, Tax Estimator

Invoice # **Date** 7/24/2013-- Invoice #191381 -- Amount Due: \$625.00

The Board of Assessor's reviewed, approved and signed.

- b. **RJ YOUNG: INVOICE #:** 256349 – Invoice Date: 7/22/2013 – Invoice Amt: \$242.23 – *The Board reviewed, approved and signed.*
- c. **Lexis Nexis: Invoice #'s:** 47917415 and 47917423 – Invoice Date: 7/17/2013 – Amount \$ 14.22 and \$36.64 – *The Board reviewed, approved and signed.*
- d. **State of Georgia ad valorem tax levy for 2013:** Letter from Ellen Mills, Georgia Department of Revenue – State of Georgia Executive Order by the Governor, Nathan Deal – *The Board of Assessor's acknowledged.*
- e. **2013 Digest Extension:** Kathy Brown, Tax Commissioner was granted an extension until September 3, 2013 – *The Board acknowledged and discussed with Leonard the deadline to submit the digest to the State.*
- f. **Mount Vernon Mills, Inc: Attorney Corbin submits letter to the Board – The Assessor's office acknowledges receipt of the letter as follows:**

Mr. Chris Corbin

Farrar & Corbin P.C.,

The Chattooga Assessors Office acknowledges the receipt from you a hand delivered copy of e-mail from Mount Vernon Mills Inc. The e-mail is dated July 23, 2013 and addresses the request for additional information regarding Mount Vernon Mills Inc. 2013 tax return (copy of e-mail attached).

Leonard Barrett, Chattooga Assessors Office

The Board of Assessor's acknowledged

IX. Personal Property:

Map & Parcel: M02 PP:CF 34

Owner Name: Lifestyle Fitness (Renee Martin)

Tax Year: 2012 & 2013

TO: Board of Assessors

The above business was put in our system November, 2009 with a \$100,000.00 value. The business closed the later part of 2011. After several attempts by visit, letters and phone calls I have not been able to get a response from the owner. With this in mind I am asking the board for approval to remove this non existent business from our system. There is another business in the building where the Lifestyle Fitness was located. Thank you.

(See photos of new business attached to file) – (There is no longer any exercise equipment in the building)

Reviewer: Cindy Finster

Motion to remove Lifestyle Fitness from 2013 tax records and prior years' tax records

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

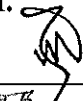
X. Additional Items:

- a. Leonard Barrett, chief appraiser requested to be off Friday, August 2, 2013 for his uncle's funeral. *The Board discussed policy on funerals and if only immediate family members of employees can be counted in Leonard being compensated. The Board approved Leonard to be off Friday, August 2, 2013.*
- b. *Wanda Brown informed the Board her tentative last day of employment with the Assessor's Office. The Board acknowledged that Wanda's last day would be no later than Wednesday, September 25, 2013.*

- c. *Mr. Bohanon discussed with the Board the pay rate of other county offices and the need to address the pay scale of Assessor's staff.*
- d. *Mr. Bohanon discussed with the Board the need to submit the Assessor's 2014 budget to the County Commissioner as soon as possible.*
 - 1. *Mr. Barker, chairman recommended Mr. Bohanon prepare a tentative budget to be submitted to the Commissioner.*

XI. Meeting adjourned 9:50 A.M.

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



HTB

