

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of August 14, 2013

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

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Regular Meeting called to order 9:06 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Wanda Brown, Secretary – present
- C. Dr. Phil Williams, Trion School Superintendent – present
- D. Jason Winters, Chattooga County Sole Commissioner - present

**I. APPOINTMENTS: Dr. Phil Williams, Trion School Superintendent and Jason Winters, Chattooga County Sole Commissioner met with the Board of Assessors to discuss the following:**

- I.1. 2010, 2011, 2012 digest years for Trion School and budget years FY13, FY14, FY15
- I.2. 2012's sales ratio of 33.48% (real estate sales - market ratio for Chattooga County)
- I.3. The State of Georgia inflates the 33.48% ratio to 40% resulting in a \$93,550 increase for Trion School to pay the State.
- I.4. School's actual equalization decreased from \$2,398,297 (2010) to \$1,405,127 (2012) resulting in a loss of \$921,036.
- I.5. Dr. Williams explained that knowing the Board's decision on Mount Vernon Mills appeal or return acceptance/denial by September 1<sup>st</sup> or before the Digest Submission to the State is crucial due to Mount Vernon being 98% of the tax base for Trion School system.
- I.6. County Commissioner, Jason Winters elaborated on Dr. William's concerns and requested the Board of Assessor's decision each year before digest submission and if possible by the end of July.

*Mr. Barker, Board chairman, informed Dr. Williams that the Board of Assessors would expedite the decision on Mount Vernon and Mohawk before the end of August.*

**OLD BUSINESS:**

**II. BOA Minutes:**

- a. Meeting Minutes August 7, 2013 – *The Board of Assessor's reviewed, approved and signed.*

**III. BOA/Employee:**

- a. **Time Sheets PE 8/14/2013** – *The Board reviewed, approved and signed.*
- b. Request to the Board from Chad Bierkamp:
  - 1. *Motion to accept Chad's request to pursue part-time employment while remaining a full-time employee with the Assessor's Office*

*Motion made by Mr. Richter to accept and approve unless otherwise conflicting with the personnel policy*

*Second: Mr. Bohanon*

*Vote: all in favor*
- c. **Mail:** *Mr. Barker received mail from the County Commissioner and read aloud the letter attached to the revised County policy put in place by Jason Winters, County Commissioner.*
- d. **Mail:** To the Board of Assessors
  - 1. Letter from the Commissioner's Office –

*1a. Mr. Barker, chairman read aloud the letter pertaining to unpaid holidays as follows:*

*To: Board of Assessors  
From: Jason Winters  
Date: August 9, 2013  
Subject: Unpaid Holiday July 5, 2013*

*I received your letter of July 25, 2013 and would like to address the issue of the July 5, 2013, unpaid holiday.*

*According to the Personnel Policy adopted by the Board of Assessors, you agree to abide by the Holiday Schedule approved by the Commissioner of Chattooga County (see page 8 of your Personnel Policy).*

*We are not aware of any amendment you have made to this policy regarding holidays.*

*If you have additional questions, please let me know.*

*JRW*

*1b. Mr. Barker, chairman instructed the amended policy to be emailed to him for further review.*

2. Mail from Georgia Department of Revenue – *The Board received the public utility correspondence pertaining to AT&T.*

3. Certified Mail from Mount Vernon Mills – *The Board received and reviewed the Mount Vernon Mills appeal of assessment requesting the Board accept their return value of 102,952,105.*

IV. **BOE Report:** Roger to forward via email an updated report for Board's review. Pending 2012 appeals to begin processing August 14, 2013 – As processing begins again, the appeal hearings with the Board of Equalization will pick back up toward the end of August.

*The Board acknowledged.*

V. **Previous Pending Items:**

a. **Budget Cuts:** Letter to the Commissioner pertaining to the budget expenditure being revised – Forwarded to the County Attorney then onto Commissioner Winters – *The Board acknowledged this item's 2<sup>nd</sup> week pending the Commissioner's response.*

b. Mr. Bohanon made a motion in meeting July 10, 2013 to use a handheld recorder and record the Board meetings. *The Board put in place a different type recording device in meeting of August 14, 2013 for trail period.*

c. **Mohawk:** Letter sent from Leonard to Steven Bearse pertaining to the Board's concerns of documentation submitted previously by Mr. Bearse's contention of economic obsolescence. – Pending response from Mr. Bearse -- *The Board acknowledged.*

d. **Mount Vernon Mills:** Email correspondence from David Alexander and Chris Corbin forwarded to the Board of Assessors on August 5, 2013 – *The Board acknowledged.*

1. *Mr. Bohanon suggested requesting the budgeted production, actual production and sales from Don Henderson's end of the year reports for Mount Vernon.*

2. *Mr. Barker elaborated on the documentation received from Mount Vernon Mills supporting that Mount Vernon is the only remaining Textile Corporation in the United States.*

*Note: See motion under personal property items on the last page of these minutes.*

**VI. Time Line:**

- a. Leonard discussed with the Board the consolidation numbers from the school to be advertised in the Summerville newspaper – *The Board acknowledged.*

**NEW BUSINESS:**

**VII.**

**Appeals:**

- a. **2012 Appeals taken:** 154  
 Total appeals reviewed Board: 58  
 Processing: 30  
 Pending appeals: 96

**2013 Appeals taken: 77**  
 Total appeals reviewed Board: 3  
*Includes Motor Vehicle Appeals*  
 Processing: 2012 sales price appeals  
 Pending appeals: 74

Weekly updates and daily status kept for the 2012 and 2013 appeal log: *Wanda A. Brown*  
 There are currently 27 of the 2012 pending appeals in Leonard's file to be reviewed – *The Board acknowledged.*

**VIII. Appeals – Mobile Homes:**

- a. **Map & Parcel: S07-17**  
 1998 28x64 Manufactured Home of Unknown Make/Model  
**Owner Name: SCROGGINS, Roger D.**  
**Tax Years: 2013**

**Owner's Contention:** Home is not in livable condition:

- a) Roof damage  
 b) Mold makes it unhealthy to live in

**Determination:**

1. 2013 value of Home is \$ 29,328 for 1,792 SQFT (28x64)
  - a. A \$ 26,880 floor value with \$ 2,448 in OPTs value
    - \$ 48 for 4x4 landing
    - \$ 1,440 for house-type roofing and siding
    - \$ 960 for a fireplace.
  - b. Quality Class has been over-ridden to a class 7; which is 2 classes better quality than "average" (class 9)
  - c. Depreciation is straight line 50% (for a class 7 home built in 1998).
2. Appellant did NOT provide an estimate of value.
3. Field visit of 04/18/2013 discovered an error in the home's size: home is 26 feet wide, not 28 feet.
4. Appellant reports home had a metal roof which had "blown off" in March of this year.
  - a. Framework atop original roof cover tends to support this claim
  - b. No remnants of the metal covering were in evidence, neither on the roof nor on the ground in the vicinity of the home.
  - c. Original shingle roof is in very poor condition, especially in the area over the kitchen.
5. Interior inspection indicates:
  - a. Significant leakage and ceiling damage in the kitchen & dining areas.
  - b. Minor water stains in the master bath
  - c. Weakness in certain areas of the floor.
  - d. No significant damage or deterioration to the interior wall finish.
  - e. Damage to interior doors and door frames noted.
  - f. No mold was noted on the ceiling or interior walls; it was not possible to confirm if mold was growing inside the walls / ceiling, or beneath Home.

6. NADA comparison
  - a. Per the NADA SVS schedules, a 26x64 Manufactured Home, of "standard" quality, new, would have a base structure value of approximately \$ 29,000.
  - b. This value is more indicative of a Class 10 home, 26x64, new (approximately \$30,000) in the County's valuation schedule than a class 7 (approximately \$50,000).
7. For 2013, this Home, as a Class 10 home, 1,664 SQFT (26x64) would appraise at \$ 14,129.
  - a. An \$ 11,681 base structure value with \$ 2,448 in OPTs value
    - \$ 48 for 4x4 landing
    - \$ 1,440 for house-type roofing and siding
    - \$ 960 for a fireplace.
  - b. Straight line depreciation for a Class 10 Home built in 1998 for 2013 would be 39%, per the County's depreciation schedules.

**Recommendation:**

1. Correct Home classification to Class 10 per indications by the NADA guide.
2. Set value of Home for 2013 to \$ 14,129.

**Reviewer: Roger Jones**

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

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**IX. Personal Property:**

- a. Map & Parcel: 39 PP:CF 21

**Owner Name: Crossroads Market**

**Tax Year: 2013**

**Owner's Contention:** Mr. Mohammad Azmal purchased the above referenced business at the beginning of 2013. New owner was not aware that there had not been a business personal property return filed for this store.

**Determination:** There have been several letters and phone calls to the previous owner in an attempt to get a business personal property return filed since there was a \$100,000.00 value placed on this store. However, I never got a response from him. I mailed another letter in July asking again for information on this store. On August 12, 2013 the new owner Mr. Mohammad Azmal came into the office with the letter. I explained to him that I had been trying to get information from the previous owner. Mr. Azmal filled out the business personal property return for 2013. The name of the business will remain the same but the ownership has been changed. Mr. Azmal also purchased the building.

**Recommendations:** The new owner has filled out the return with value of \$32,146.00 on the furniture, fixtures, machinery and equipment and a value of \$18,600.00 on inventory.

Since the new owner was not aware that a return had not been filled out by the previous owner my recommendation is to accept the new return and the value and make the correction on the tax bill.

Reviewer: Cindy Finster

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

- b. Map & Parcel: T12 PP:IF 61

**Owner Name: Mount Vernon Mills, Inc**

**Tax Year: 2013**

**Owner's Contention:** The taxpayer appeals the 2013 assessed value of its textile machinery and equipment. The taxpayer seeks a value consistent with the February 11, 2009 Final Order and Judgment entered in Superior Court of Chattooga County and consistent with the January 25, 2012 decision of the Chattooga County Board of Equalization.

**Determination:** The Mount Vernon appeal form indicates a return value of 102,952,105.

*Motion to accept Mohawk's and Mount Vernon Mills' 2013 returns*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*


*Vote: Mr. Barker, chairman voted yes, Mr. Richter voted yes, one voted no – Mr. Bohanon – motion carried*

**X. Additional Items:**

- a. Mr. Barker informed the Board that he will schedule a meeting with the Commissioner to discuss the budget by next Board meeting of July 21, 2013.
- b. Mr. Bohanon requested to discuss the budget with the Commissioner and the chairman agreed.
- c. The Chairman asked meeting attendees if they had any further business.
- d. Guest: Danny Ingram discussed his concerns pertaining to the article quoting Jason Winters in the Summerville News and the 19.35% tax hike.
  - 1. The Board of Assessor's acknowledged Mr. Ingram's concerns and instructed that he may want to discuss his concerns with the County Commissioner.

**XI. Meeting adjourned 10:05 A.M.**

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

  
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