

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of August 21, 2013

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

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Regular Meeting called to order 9:00 a.m.

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

OLD BUSINESS:

I. BOA Minutes:

- a. Meeting Minutes August 14, 2013 – *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Board members to receive checks – *Mr. Richter received his check.*
- b. Mail:
  - 1. Ernst & Young LLP: Certified Letter to Board of Assessors – *Mr. Barker, chairman opened the mail and informed the Board of appeal documentation.*
  - 2. On the job training: OJT Career Advisor, Vicki Thompson – *The Board acknowledged and instructed Leonard Barrett, chief appraiser to contact Vicki Thompson and inquire about whether the applicants coming into to the Assessors office qualifies for this program.*
- c. Job Applicants: Requesting the Board acknowledge receiving the email on the following applicants for Assessor's Office Clerk:
  - 1. Kay Porcarello
  - 2. Brittany Hope Pike
  - 3. Jacqueline Alleigha Dennis
  - 4. Amber Anderson Barnes
  - 5. Jacob Zamiga
  - 6. Aviva "Yolanda" Sanford
  - 7. Derek Bullard
  - 8. Dana Burse
  - 9. Lacy Clark
  - 10. Joann Clements
  - 11. Jennifer Farmer
  - 12. Melissa Keith
  - 13. Jenna Lashley
  - 14. Stachia McCutchins
  - 15. Judy Motes
  - 16. Jovan Hickman

1. The Board acknowledged receiving applications by email and discussed the cut-off date to be Friday, August 23<sup>rd</sup>.

2. The Board discussed setting a meeting to review the resumes and applications.

3. *The Board instructed Wanda Brown, secretary to prepare hard copies of resumes for each Board member – Mr. Bohanon informed the Board that he would review the resumes on line.*

4. *Board member, Ms. Crabtree discussed her concerns of having a cut off date to receive applications. She discussed with the Board that taking applications is year round.*

III. **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

*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.*

IV. **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 is still pending the Commissioner’s response.*

b. **Record Board Meetings:** 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.

1. **Previous recording device - Mr. Barker’s USB Recorder** to be returned to him. *Mr. Barker received his USB recorder and Mr. Bohanon informed the Board he would bring the desktop recorder to record next meeting.*

V. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board – *Leonard informed the Board that the digest submission is on schedule.*

NEW BUSINESS:

VI. **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 29 of the 2012 pending appeals in Leonard’s file to be reviewed – The Board acknowledged.*

VII. **Appeals:**

a. **Map & Parcel: 25 43**

**Owner Name: John Knox**

**Tax Year: 2012**

**Owner’s Contention:** Owner contends total value increase is excessive. Nothing has been improved on the property from previous years.

**Determination:** The subject land is located at 8467 Hwy 337 Summerville and has 12.50 acres with a land value of \$59,879.00 and a value per acre of \$4,790.00. The land comp/neighborhood land used in this study have an average of 11.93 acres with an average land value of \$43,346.00 and price per acre of \$4,102.00. In the past years the subject property has been coded as a large tract of land (25.02 or over) therefore making the value less. In 2012 the land code was corrected and the subject tract has been coded

as a small tract (25.01 or less). The comps/neighborhood land used in this study has a correct code for small tracts.

**Recommendations:** Since this land has been taxed incorrectly for several years and has now been corrected it is recommended that the property owner be notified as to the reason for such a property increase. Also since the property is now corrected the recommendation is to leave the value as it is.

*Note: Property owner appealed same issue for 2013 – Requesting 2012 and 2013 appeals be referenced in the Board action.*

**Reviewer:** Cindy Finster

*Motion to accept recommendation for 2012 and tax 2013*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

- b. **Motor Vehicle Appeal 2013**  
**VIN: 1YVGF22C125273982**  
**Owner: Keith, Sandra K.**

**Contention:** High Miles

**Determination:**

- 1) The motor vehicle is a 2002 Mazda, model 626 purchased on August 6, 2013.
- 2) The customer purchase price indicated on the appeal form is \$3,000.
- 3) The state assessment value is \$3250.00
- 4) The appeal was delivered by Tax Commissioner, Kathy Brown to our office on August 9, 2013.
- 5) Per phone conversation with the Tax Commissioner's office on 8/13/13, this appeal has been filed in their system and is ready to be processed through the Assessor's office.
- 6) There was no appelliant interaction with our office.
- 7) There was no supporting documentation such as:
  - a. Bill of Sale
  - b. Odometer Statement
  - c. Photos, etc

**Recommendation:** Leave the value as indicated by the state at \$3250.

**Reviewer:** Wanda A. Brown

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

- VIII. **Homesteads:**
  - a. **Map/Parcel: 37-TR-13A**  
**Property Owner: Niccum, Bill**  
**Tax Year: 2013**

**Contention:** Mr. Niccum came into the office on August 16, 2013 regarding his homestead being removed in tax year 2013 and requested it be reinstated.

**Determination:**

- 1) Mr. Niccum applied for single homestead January 6, 2012.
- 2) His application was approved and the exemption was applied.
- 3) There is no homestead exemption in the 2013 tax record for Mr. Niccum.
- 4) There is no record indicating the exemption should be removed for any reason.

- 5) Mr. Niccum discussed his concerns with Roger Jones previously and Roger determined that the exemption should not have been removed.
- 6) In order to process Mr. Niccum's request during the appeal period, his signature is required on an appeal form.

**Recommendation:**

- 1) Inform Mr. Niccum that his signature is required on an appeal form.
- 2) Reinstate Mr. Niccum's 2013 single homestead exemption.
- 3) Correct the 2013 tax bill and refund Mr. Niccum accordingly.

**Reviewer: Wanda A. Brown**

*Motion to accept recommendation excluding appeal form requirement*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

- a. **Map/Parcel: S41-17**  
**Property Owner: Turner, James**  
**Tax Year: 2013**

**Contention:** Filing for homestead, state and local exemptions

**Determination:**

- 1) Research of property records indicates no homestead was in place with records searched back three years to 2010 tax year.
- 2) Research of electronic files and hard copy files indicates no exemptions were applied for by the property owner searching back three years.
- 3) Due to no homestead applied for, this is not an exemption denial which would be basis for an appeal.
- 4) The exemption application was filed during the appeal period on August 14, 2013 but no appeal form was filed.
- 5) The application was filed after the April 1, 2013 deadline and with no basis for an appeal.

**Recommendation:** Accept application for homestead and application for state and local exemptions for tax year 2014 after requesting 2013 income and notify the property owner that the Board of Assessors could not approve homestead per O.C.G.A. 48-5-311.

**Reviewer: Wanda A. Brown**

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Ms. Crabtree*

*Vote: all in favor*

**IX. Invoices:**

- a. **Tax Assessors Website:** qPublic LLC: Complete server use, connection services and all maintenance: Invoice # 191416: Invoice Date: 8/15/2013, Amount Due: \$625.00 – *The Board reviewed, approved and signed.*

**X. Personal Property:**

- a. **Map/Parcel: T12 PP:IF 61**  
**Owner Name: Mount Vernon Mills, Inc**  
**Tax Year: 2013**

**Contention:** Mount Vernon Mills is requesting the Board of Assessors accept their taxpayer return value of and not the indicated value.

**Determination:** Mount Vernon Mills filed a return requesting that Line F, page 1 of the Business Personal Property Return be lowered from the indicated value of \$49,205,202 to their taxpayer return value of \$23,793,232. (Return enclosed in file). This will make their total return value \$102,952,105.

**Recommendation:** Recommendation is to accept this request from Mount Vernon.  
**Reviewer:** Cindy Finster

*Note: The Board of Assessor's accepted Mount Vernon Mills, Inc return value of \$102,952,105 per minutes of August 14, 2013.*

*The Board signed BOA review form to verify approval.*

**b. Map & Parcel 50-PP:IF-57-2 & 41PP:IF-10-1**

**Owner Name:** Mohawk Industries, Inc  
**Tax Years:** 2013

**Issue:** Effect of approving and implementing value reduction on these personal property accounts BEFORE 2013 digest is approved

**Determination:**

1. Per O.C.G.A. § 48-5-32, the county school system must run it's 5-year history TWO weeks in advance of certifying it's proposed rate to the county commissioner.
2. On 08/15/2013 the county school system published the first 5-year history: which included its intent to set the 2013 school rate at 14.225 mills – the rollback rate required per the existing digest.
3. The value reduction being considered by the Board of Assessors for the Mohawk properties would result in a 4,636,623 reduction in the personal property portion of the county school digest.
  - b. This would result in a new rollback millage rate of 14.222 mills.
  - c. Per O.C.G.A. § 48-5-32.1, should the school system maintain its proposed rate of 14.225 mills, it would run afoul of the "notice of tax increase" clause with is attendant advertising and public hearing requirements.
4. Should the School system maintain its proposed millage rate of 14.225 without the requisite advertising and public hearings, the county's 2013 digest would not be approved.
5. There is insufficient time for the school system to meet the advertising and public hearing requirements noted above before the county's September 1<sup>st</sup> deadline for digest submission.
6. Should this proposed value reduction be allowed prior to approval of the county's 2013 digest, then the School Board MUST adjust it's proposed millage rate to 14.222 mills, or
  - a. Risk denial of the county's 2013 digest until the advertising and public hearing requirements are met, or
  - b. Cause the county to miss its September 1st deadline for submission while it performs the requisite advertising and public hearings.

**Options:**

1. Maintain the Mohawk appeals as "pending appeals" until after digest submission
2. Contact the school superintendant concerning this issue in regards to the school's proposed 2013 millage rate.

*The Board of Assessor's instructed contacting the school superintendent.*

*Leonard discussed the need to obtain the Board's signatures on the return acceptance for Mohawk.*

**XI. Additional Items:**

a. Map/Parcel:L02-37A

Property Owner: Glass, Edward Monroe

Tax Year: 2013

**Contention:** Owner requesting interest due under O.C.G.A. 48-5-311

**Determination:** Please find attached a copy of the refund request filed by Mr. Glass today (map L02-37A). He is requesting interest on his appeal settlement as provided for under O.C.G.A. 48-5-311. He was refunded taxes on his 2011 appeal based on the Board's action in their minutes of 04/17/2013. The refund check was issued 07/16/2013 (check no. 3431).

Per Leonard Barrett's research and review with Mr. Glass

*The Board instructed Leonard to talk with Ms. Kathy for clarification on refund deadlines.*

*The Board discussed this refund request for interest would not be in the Board of Assessor's authority to take action due to the refund process reaching the Tax Commissioner's office prior to the deadline.*

**XII. Additional Items:**

a. **Executive Session: 9:40 a.m.**

*Motion to enter into executive session to discuss employee and budget issues*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: all in favor*

*Return to regular session: 9:50 a.m.*

*Motion to return from executive session*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

b. *The Board instructed Leonard to invite the County Commissioner, Jason Winters to attend the next Board meeting for discussion pertaining to employee and budget issues.*

c. *Guest: Danny Ingram, discussed his concerns about mapping issues in our records pertaining to his property – The Board acknowledged that Roger Jones is following up on Mr. Ingram's concerns.*

**XIII. Meeting adjourned 9:55 A.M.**

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter