

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of May 6, 2015

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Attending: William M. Barker – Present  
Hugh T. Bohanon Sr. – Present  
Gwyn W. Crabtree – Absent  
Richard L. Richter – Present  
Doug L. Wilson – Present

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Meeting called to order @ 9:05a.m.

Mr. Bohanon opened the meeting as Chairman, Mr. Barker joined the meeting at 9:15.

**APPOINTMENTS: NONE**

OLD BUSINESS:

**I. BOA Minutes:**

Meeting Minutes April 29, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Time Sheets

The BOA reviewed, approved, & signed

b. Emails:

1. 2015 Value change report

2. 2014 Department of Audits Ratio Study

3. Personal Property reports

4. New House and Chicken houses

5. Georgia Department of Revenue Important notice

6. Office Policy Manual template

7. State Tax recovery bill

The BOA acknowledged receiving email

**III. BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The BOA acknowledged that email was received

**a. Total 2013 Certified to the Board of Equalization – 61**

**Cases Settled – 56**

**Hearings Scheduled – 1**

**Pending cases – 5**

**b. Total 2014 Certified to the Board of Equalization – 53**

**Cases Settled – 47**

**Hearings Scheduled – 3**

**Pending cases – 6**

**c. Total TAVT 2013-2015 Certified to the Board of Equalization – 35**

**Cases Settled – 34**

**Hearings Scheduled – 1**

**Pending cases – 1**

**The Board acknowledged there are 5 hearing scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated we are ready for the Assessments notices to be sent to GSI pending verification from Mohawk that their return is correct. The Board instructed Mr. Barrett to call Mr. Lenderman and Eddie Massey and let them know we are getting ready to submit the preliminary numbers.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 195 (13 TAVT)  
 Total appeals reviewed Board: 195  
 Pending appeals: 0  
 Closed: 178  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/27/2015**

**2014 Appeals taken:** 171  
 Total appeals reviewed Board: 171  
 Pending appeals: 0  
 Closed: 160  
**Includes Motor Vehicle Appeals**  
**Appeal count through 04/27/2015**

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman. **The Board acknowledged**

**VI. APPEALS:**

a. **Property:** 69--18 acc bldg #3 (1970 12x44 Guerdon manufactured home)  
**Appellant:** CARTER, MARION  
**Year:** 2015

**Contention:** Appellant contends he does not own this home.

**Determination:**

1. Property value in contention: \$ 500.
2. The location of the home on the property of the Appellant is not in question – only who assumes the tax liability of the home.
  - a. The Appellant states that this home was abandoned on his property and does not belong to anyone.
  - b. None of the descriptions appearing in the E-911 directory for this vicinity match this home.
3. Per the Board of Assessors written policy, if no owner can be identified, “the owner of the real estate where the Mobile Home / Manufactured Home is located shall be deemed to bear the tax liability for the Home”.
4. There is no known title record for this home. It is unknown if it was ever titled in this state.

**Recommendations:**

Maintain this account in the Appellant's name for the 2015 tax year.

**Reviewer: Roger F Jones**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

**VII. MISC ITEMS:**

**a. Map & Parcel: 58-16**

**Owner Name: Fred Chapman**

**Tax Year: 2008-2013**

**Appraiser notes:** I spoke with owner in office.

**Owner's Contention:** I was taxed on 3 acres from 2008-2013 and should have been taxed on .99 acres. I have submitted a request for refund.

**Determination:** This property was taxed as 3 acres from 2008 to 2013. The acreage was changed to .99 acres for tax year 2014. There was no indication of split or transfer of title for tax year 2014. Upon researching records we found that the arcview map was corrected in 2005 and telnet was not corrected until tax year 2014. There are no remarks included that give reason for change for 2014.

**Recommendations:** I recommend completing error & release form on overpayment for tax years 2013 & 2012. These two years bills fall within the 36 month time limit for BOA authority. I recommend forwarding the request for refund for tax years 2008-2011 to the county commissioner's office. See GA code below.

O.C.G.A. § 48-5-380 (2014)

§ 48-5-380. Refunds of taxes and license fees by counties and municipalities; time and manner of filing claims and actions for refund; authority to approve or disapprove claims

(a) As provided in this Code section, each county and municipality shall refund to taxpayers any and all taxes and license fees:

(1) Which are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of any county or municipality; or

(2) Which are determined to have been voluntarily or involuntarily overpaid by the taxpayers.

(a.1) If property owners have been billed and have remitted property tax payments to either a county or a municipality based on the fair market value of the land and subsequently the fair market value of such land is reduced on an appeal, then the county or the municipality shall reimburse the property owner the difference between tax remitted and the final tax owed for each year in which the incorrect fair market value of the land was used in the calculations.

(b) Any taxpayer from whom a tax or license fee was collected who alleges that such tax or license fee was collected illegally or erroneously may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality. The claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority. The claim shall include a summary statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires a conference or hearing before the governing authority in connection with any claim for a refund, the taxpayer shall so specify in writing in the claim. If the claim conforms to the requirements of this Code section, the governing authority shall grant a conference at a time specified by the governing authority. The governing authority shall consider information contained in the taxpayer's claim for a refund and such other information as is available. The governing authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of its action. In the event any claim for refund is approved, the governing authority shall proceed under subsection (a) of this Code section to give effect to the terms of that subsection. No refund provided for in this Code section shall be assignable. Submitting a request for refund to the governing authority is not a prerequisite to bringing suit.

(c) The filing of a request for a refund with the governing authority under subsection (b) of this Code section shall act to stay the time period for initiating suit for a refund. Following the filing of a request for refund with the governing authority, no suit may be commenced until the earlier of the governing authority's denial of the request for refund or the expiration of 90 days from the date of filing the claim. Alternatively, any taxpayer may forgo requesting a refund from the governing authority under subsection (b) of this Code section and elect to proceed directly to filing suit.

(d) Any refunds approved or allowed under this Code section shall be paid from funds of the county, the municipality, the county board of education, the state, or any other entity to which the taxes or license fees were originally paid. Refunds shall be paid within 60 days of the approval of the taxpayer's claim or within 60 days of the entry of a final decision in any action for a refund.

(e) The governing authority of any county, by resolution, and the governing authority of any municipality, by ordinance, shall adopt rules and regulations governing the administration of this Code section and may delegate the administration of this Code section, including the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error, to an appropriate department in local government. In disputed cases where there is no obvious error, the approval or disapproval of claims may not be delegated by the governing authority.

(f) Nothing contained in subsections (b) or (c) of this Code section shall be deemed the exclusive remedy to seek a refund nor deprive taxpayers of the right to seek a refund mandated by subsection (a) by any other cause of action available at law or equity.

(g) Under no circumstances may a suit for refund be commenced more than five years from the date of the payment of taxes or fees at issue.

**Reviewer: Randy Espy**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All**

**b. SUBJECT: Digest Submission**

**TAX YEAR: 2015**

**Accomplishments:**

1. Have read and become familiar with the Digest Submission packet instruction manual and the 2015 digest educational slides
2. Became familiar with the Checklist, In-house Checklist and the order of which each item on the checklist should be organized into a digest submission package
3. Downloaded all the documents and forms to be included in the digest submission
4. Created a backup file on the network drive of the digest submission package and downloads
5. Compiled into an example binder in order required by D.O.R. checklist
6. Have discussed with Leonard and Roger the deadline details and feasible time frame to begin collecting figures for the digest submission spreadsheets
7. Have listed all individual documents, new house bills, forms, memos, certifications, brochures, advertisements, etc that must be updated, revised and included in order according to the D.O.R. checklist

**GOALS:**

1. Currently in the process of listing what revisions are to be made to any documents and memos including but not limited to revised dates, certifications, educational levels, etc.
2. To begin entering all the simple data into each spreadsheet
3. To have the entire submission packet in order with as many revised/updated documents as possible before assessment notices are mailed out (in order to have a cut off point to begin the 2015 appeal process) and/or project(s) as instructed by my immediate supervisor and/or the Board of Assessors.

**Reviewer: Wanda A Brown**

**Requesting the BOA Acknowledgement of Progress**

**The Board acknowledged**

**VIII. PERSONAL PROPERTY RETURNS:**

a. Map & Parcel: 63D PP:IF 2  
 Owner Name: J Bar Corporation  
 Tax Year: 2015

Owners Contention: Seeking Freeport Exemption for 2015 in the amount of \$322,700.00. Below is a list of their Assets

Type of Asset	Proposed Value
Furniture/Fixtures/Machinery/Equipment	\$119,624.00
Taxable Inventory	2,310.00
Freeport Inventory	<u>322,700.00</u>
<b>Total Return</b>	<b>\$444,634.00</b>

Determination: The 2014 return was:

Furniture/Fixtures/Machinery/Equipment	142,746.00
Taxable Inventory	3,251.00
Freeport Inventory	<u>276,102.00</u>
<b>Total Return</b>	<b>\$422,099.00</b>

I am recommending the BOA to accept this return.

**Reviewers Signature: Cindy Finster**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

b. Map & Parcel: 16 PP:IF 46  
 Owner Name: Best Manufacturing (Warehouse on Hwy 48)  
 Tax Year: 2015

Owners Contention: Seeking Freeport Exemption for 2015 in the amount of \$17,118,244.00. Below is a list of their Assets

2015 Return	Type of Asset	Proposed Value
	Furniture/Fixtures/Machinery/Equipment	\$ 189,934.00
	Taxable Inventory	2,955,200.00
	Freeport Inventory	<u>17,118,244.00</u>
	<b>Total Return</b>	<b>\$20,263,378.00</b>

The 2014 return was:

Furniture/Fixtures/Machinery/Equipment	\$ 179,597.00
Taxable Inventory	1,900,329.00
Freeport Inventory	16,822,061.00 Correction
<b>Total Return</b>	<b>\$18,901,987.00</b>

**Recommendation: I am recommending the BOA to accept this request for Freeport exemption.**

**Reviewer: Cindy Finster**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

c. Map & Parcel: M05 PP:IF 5  
 Owner Name: Best Manufacturing (City of Menlo Operation)  
 Tax Year: 2015

**Owners Contention:** Seeking Freeport Exemption for 2015 in the amount of \$4,146,793.00. Below is a list of their Assets

2015 Return	Type of Asset	Proposed Value
	Furniture/Fixtures/Machinery/Equipment	\$ 2,454,5078.00
	Taxable Inventory	209,014.00
	Freeport Inventory	<u>4,146,793.00</u>
	<b>Total Return</b>	<b>\$ 6,810,315.00</b>

The 2014 return was:

Furniture/Fixtures/Machinery/Equipment	\$ 2,173,477.00
Taxable Inventory	256,228.00
Freeport Inventory	<u>4,473,867.00</u>
<b>Total Return</b>	<b>\$ 6,903,572.00</b>

**Recommendation:** I am recommending the BOA to accept this request for Freeport exemption.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All

d. Map & Parcel: PP:IF  
 Owner Name: Walter Gordon Textile (Inventory at Mount Vernon)  
 Tax Year: 2015

**Owners Contention:** Seeking Freeport Exemption for 2015 in the amount of \$1,853,884.00. Below is a list of their Assets

2015 Return	Type of Asset	Proposed Value
	Freeport Inventory	<u>1,853,884.00</u>
	<b>Total Return</b>	<b>\$1,853,884.00</b>

The 2014 return was:

Freeport Inventory	1,366,977.00
<b>Total Return</b>	<b>\$1,366,977.00</b>

**Recommendation:** I am recommending the BOA to accept this request for Freeport exemption.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All

e. Map & Parcel: 41 PP:IF 9  
 Owner Name: Shaw Industries Group Inc  
 Tax Year: 2015

**Owners Contention:** Seeking Freeport Exemption for 2015 in the amount of \$942,152.00. Below is a list of their Assets

2014 Return	Type of Asset	Proposed Value
	Furniture/Fixtures/Machinery/Equipment	\$ 1,264,617.00
	Freeport Inventory	<u>597737.00</u>
	<b>Total Return</b>	<b>\$1,862,354.00</b>

The 2015 return was:

Furniture/Fixtures/Machinery/Equipment	\$ 1,144,618.00
Construction in Progress	30,791.00
Freeport Inventory	<u>942152.00</u>
<b>Total Return</b>	<b>\$2,117,561.00</b>

**Recommendation:** I am recommending the BOA to accept this request for Freeport exemption.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All

#### **IX. EXEMPTIONS:**

a. Property Owner: Jimmy & Kathryn Hardin

Map & Parcel: L03-80

Tax Year: 2015

**Contention:** Filing for 70 exemptions.

**Determination:** Mr. Hardin turned in his 70 exemption form on May 1, 2015.

**Recommendation:** Deny exemptions per O.C.G.A 48-5-18 *Time for making tax returns.*

*Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close those books on April 1 of each year.*

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All

b. Property Owner: Jane Canada (Surviving Spouse of Lamar Canada)

Map & Parcel: 7A4-43

Tax Year: 2015

**Contention:** Jane Canada visited the office on April 28, 2015 and filed for Surviving Spouse veterans exemption.

#### **Determination:**

Ms. Canada presented a Letter from the Department of Veterans Affairs dated May 6, 2014 stating Lamar's disability was 100% service connected and also presented a death certificate.

**Recommendation:** My recommendation is to apply the exemption to 2015 Tax year per O.C.G.A 48-5-48(d) each disabled veteran shall file for the exemption only once in the county of his residence. Once filed, the exemption shall automatically be renewed from year to year, except as provided in subsection (e) of this Code section. Such exemption shall be extended to the unremarried surviving spouse or minor children at the time of his death so long as they continue to occupy the home as a residence and homestead. In the event a disabled veteran who would otherwise be entitled to the exemption dies or becomes incapacitated to

the extent that he or she cannot personally file for such exemption, the spouse, the unremarried surviving spouse, or the minor children at the time of the disabled veteran's death may file for the exemption and such exemption may be granted as if the disabled veteran had made personal application therefore.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

**Vote: All**

**X. ITEMS NOT ON AGENDA COVERED IN MEETING:**

**a. Property Owner: REX D LANEY**

**Map & Parcel: S16-40**

**Tax Year: 2014**

**Contention: applied for Veterans Exemption**

**On October 29, 2014 this item was brought to the Board for recommendation on how to handle the issues with Mr. Laney's Veterans exemption.**

**The Boards decision was to contact the County Commissioner and the County Attorney for their opinion.**

**Determination:**

1) According to Chris Corbin, County Commissioner Mr. Laney is not eligible for the exemption due to only 80% service connected disabilities. Email is available in the file.

2) I have not received a response from the County Commissioners Office.

3) I have an email from Wesley Phipps, Field Service Office for the Georgia Department of Veterans that states "I verified with the VA that Mr. Laney is rated at 80% however he is compensated at 100% because his claim for individual un-employability is approved." Email is available in the file.

4) Mr. Laney was mailed a letter on December 15, 2014 requesting a letter from the Department of Veterans Affairs stating that he is 100% service connected disabled. I have not received a response from Mr. Laney.

**Recommendation:** It is my opinion that according the O.C.G.A 48-5-48(a)(1). Mr. Laney is not eligible for the Veterans' exemption. It is the opinion of the County Attorney, Chris Corbin that Mr. Laney is not eligible for the Exemption. It is stated in the email from Wesley Phipps that he verified with the VA that Mr. Laney is 80% service connected disabled. I recommend removing the Veterans Exemption for 2015 and reinstating the single homestead exemption.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

**b. Property Owner: Calvin Brooks**

**Map & Parcel: 17-9**

**Tax Year: 2015**

**Contention: Mr. Brooks visited the office on October 17, 2014 and applied for Veterans Exemption. This was past the deadline for 2014 tax year.**



**Determination:**

1. Mr. Brooks presented a letter from the Department of Veterans Affairs dated September 23, 2011 stating that Mr. Brooks has been awarded 100% service connected benefits.
2. I mailed Mr. Brooks a letter on December 16, 2014 requesting a letter from the Department of Veterans Affairs stating his disabilities are 100% service connected.
3. Mr. Brooks brought the same letter that was presented at the time of the application.

**Recommendation:** I recommend Denial of the Exemption per O.C.G.A 48-5-48(a) (1). Mr. Brooks' letter states that he is receiving 100% service connected benefits and not that his disabilities are 100% service connected.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

**Vote:** All

c. Mr. Boyce Dooley visited the office and requested Mr. Barrett accompany him to a City of Summerville, Council meeting to discuss his property that was formerly Clear View Cable. Mr. Barrett discussed this issue with the board and Mr. Bohanon made the motion that Mr. Barrett not participate due to a possible conflict of interest, Seconded by Mr. Wilson, and that were present voted in favor.

**d. ISSUE: CONSERVATION USE VALUES / FOREST LAND PROTECTION ACT VALUES FOR THE 2015 DIGEST**

**Determination:**

1. May 6<sup>th</sup> is the final day for comments from the public before the Department of Revenue decides to accept the proposed CUVA and FLPA values.
2. Due to the assessment moratorium 2011 to 2013, the Assessors Office was required to maintain 3 different schedules on conservation / land use and forest land protection covenants.
  - a. Existing covenants were "frozen" during the moratorium, but the Department of Revenue set new values each year, applicable to new covenants for that year.
  - b. Per DoR Substantive Rules and Regulations 560-11-6-.07 ("*... the total current use valuation for any property, including qualified improvements, whose qualifying use is as bona fide conservation use property for any year during the covenant period shall not be increased or decreased by more than three percent from the current use valuation for the immediately preceding tax year...*"), the "frozen" covenants could not simply be adjusted to the newest DoR schedule when the moratorium ended. Each schedule must be maintained, increasing or decreasing no more than 3% until those covenants expire.
3. There has been no year since the program started (1990) that the Department of Revenue has not accepted the proposed conservation use values.
4. Other than the 3% cap, neither the O.C.G.A or the DoR's Substantive Rules and Regulations deal with schedules created during the moratorium.

**Recommendations:**

1. Accept the proposed 2015 conservation use and forest land protection values (pending acceptance and approval by the Department of Revenue.
2. Accept the attached proposed adjustments to the "moratorium schedules". These do not require DoR approval.

**Reviewer: Roger F Jones**

**Motion to accept values for 2015 digest:**

**Motion: Mr. Bohanon**

**Second: Mr. Wilson**

**Vote: All**

Meeting adjourned at 10:22 a.m.





**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

  
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Chattooga County  
Board of Tax Assessors  
Meeting of May 6, 2015

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