

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of September 19, 2018

Attending: William M. Barker – **Absent**
Hugh T. Bohanon Sr. – Present
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady – **Absent (Cont Ed)**
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am by **Mr. Bohanon as acting Chairman due to the absence of Chairman, Mr. Barker.**

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 12, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total TAVT 2018 Certified to the Board of Equalization – 2

Total 2018 Real & Personal Certified to Board of Equalization - 22

Cases Settled –17

Hearings Scheduled –5

Pending cases –5

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

Digest is complete and the office is preparing for future year.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 0

Closed: 2

2018 Real & Personal Appeals taken: **74**

Total appeals reviewed Board: 74

Pending appeals: 0

Closed: 74

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VI: MISC ITEMS

a. Mobile Assessor information- quote for three licenses including ipads \$16,040 and \$3,885 per year maintenance and support.

Motion to approve Mobile Assessor for the Assessor's Office:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: Christopher Connelly, Bobby Lee Cook life estate

Owner Name: S32-55

Tax Year: 2018

Owner's Contention: Requesting Board of Assessors review appeal and consider new supporting information presented. Mr. Cook stated a possible costly environmental study would be necessary if he were to sell the property.

Owners Asserted value: \$275,000

Determination:

1. 2018 appeal was presented to the Board of Assessors by Roger Jones on 7/25/2018 with recommendation of no change. The property is valued at \$565,558.
2. Mr. Cook presented an appraisal on Monday, September 17, 2018 from 2013 from Hunt and Associates for \$237,500.
3. The property was appealed to the Board of Equalization for 2012, 2013, & 2014 and the value was set at \$225,000.
4. The property was appealed again in 2015 and the Board of Equalization set the value to \$225,000 for 2015, 2016, & 2017.
5. The property is being leased for \$2,500 per month.

Recommendations: I would like the BOA's direction on how to proceed with the appeal.

Reviewer: Nancy Edgeman

Motion to set value to \$275,000 based on appraisal:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: 41-10-1

Owner Name: Mohawk Industries, Highway 114 location -- PP: Furniture, Fixtures and Equipment

Tax Year: 2018

Owner's Contention: Requesting the Board of Assessor's review the new supporting documentation pertaining to equipment in wrong classification group and consider a decrease in depreciation factor for the idle equipment listed.

Determination: Total reported cost value \$15,983,111 is originally assessed at \$5,142,277. Property owner's requested assessed value is \$2,421,228; a difference of \$2,721,049.

1. Computer Equipment -- There is \$174,030 in value recorded in group 2 that should be in group 4; which means the equipment depreciation is not calculated by the correct factor, therefore not allowing the correct depreciation.
 - a. This equipment is backing guidance system/computer equipment currently depreciating with a factor of .34 in group 2. The depreciation factor for group 4 is .10 for 2010 peripheral computer equipment.
 - b. Group 2 calculation -- $\$174,030 \times .34 = \$59,170$ – original returned
 - c. Group 4 calculation -- $\$174,030 \times .10 = \$17,403$ – difference of \$41,767
 - d. The original cost totaling all equipment is \$15,983,111 assessed at \$5,142,277. With the adjusted computer equipment re-grouped as class 4 would indicate a total of \$15,809,081(cost) -- a total assessment of \$5,100,510 for all equipment.
2. Idle Equipment -- The property owner is requesting the remaining equipment's depreciation factors be adjusted due to the equipment being idle, not operable or obsolete.
 - a. Excluding the computer equipment (\$17,403), the remaining idle equipment *asserted* assessed value is **\$2,403,825**.
 - b. It is standard procedure to follow State of Georgia depreciation factors for any and all equipment and is outside the guidelines of the Board of Assessor's to adjust these tables.
 - c. The Board can however adjust the historical cost if data is available -- market data or documentation to trend the original cost for economic obsolescence or functional obsolescence.

Recommendation:

1. Correct the classification to group 4 for backing guidance computer equipment for \$17,403 a value of \$15,809,081 for equipment (with Freeport exemption of \$30,580,703 in inventory).
2. Leave the idle equipment as originally assessed due to no supporting market data or a trend analysis for observable tendency of economic behavior for a total property value of \$49,542,916.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: INVOICES

1. Schneider Geospatial – INV-2659 Date 4/1/2018 Amount \$600.00

2. Schneider Geospatial – INV-2741 Date 5/1/2018 Amount \$600.00

3. Schneider Geospatial – INV-3271 Date 7/1/2018 Amount \$600.00

4. Schneider Geospatial – INV-3369 Date 8/1/2018 Amount \$600.00

BOA reviewed, approved, & signed items 1 thru 4.

The Board of Assessors and the Assessor's office will be having lunch at Jefferson's Restaurant from 11:30am to 1:00pm on September 26, 2018.

The BOA instructed Nancy Edgeman to invite Mr. Jason Winters, County Commissioner to attend the Board meeting on Wednesday, September 26th, 2018.

Meeting Adjourned at 10:10am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

rw
dlw

BB

Chattooga County

Board of Tax Assessors

Meeting of September 19, 2018