

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 9, 2014

Attending:	William M. Barker - Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter - Present Doug L. Wilson – Present
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Mr. Larry Stansell, Mayor of Trion attended the Board meeting.

Meeting called to order @ 9:09 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – Present

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes April 2, 2014

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

II. BOA/Employee:

a. Time Sheets

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

b. Emails: See list below

- 1. Covenant Breach penalty report.
- 2. GCP training coordinator
- 3. Notice from the Tax Commissioner
- 4. Ballard & Clark
- 5. Registration confirmation – Mr. Richter requested a copy of CAVEAT registration.

The Board of Assessor's acknowledged

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

The Board of Assessors acknowledged that email was received

a. Total 2012 Certified to the Board of Equalization – 50

Cases Settled – 44

Hearings Scheduled – 0

Pending cases – 6

b. Total 2013 - 2014 Certified to the Board of Equalization – 11

Cases Settled – 10

Hearings Scheduled – 0

Pending cases – 1

c. Total TAVT Certified to the Board of Equalization – 10

Cases Settled – 8

Hearings Scheduled – 0

Pending cases – 2

The Board acknowledged there are 0 hearing scheduled at this time.

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.

NEW BUSINESS:

V. Appeals:

2012 Appeals taken: 184

Total appeals reviewed Board: 149

Leonard Reviewing: 0

Pending appeals: 35

Closed: 109

2013 & 2014 Appeals taken: 228

Total appeals reviewed Board: 77

Leonard Reviewing: 12

Pending appeals: 144

Closed: 72

Includes Motor Vehicle Appeals

Appeal count through 04/08/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 0 of the 2012 and 16 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI: APPEALS:

a. Motor Vehicle: 1999 DODGE DURANGO SLT

Property Owner: LONNIE THOMAS

Tax Year: 2014

Contention: I feel the States value is more than its worth.

Determination:

1. The property owner provided a bill of sale with price of \$890
2. Vehicle is a 1999 Dodge Durango
3. Photos indicate exterior rust
4. State value is \$3,150
5. NADA guide shows value rough trade in \$600 & average trade in \$1,125
6. Kelly Blue Book shows fair condition as \$1,264

Recommendation:

Recommending the Board use the state value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

b. Motor Vehicle: 2008 HONDA ACCORD
 Property Owner: MIKINZIE BROOKE DAVIS
 Tax Year: 2014

Contention: Vehicle has rebuilt title and value should be lower.

Determination:

1. The property owner paid \$8,000
 1. The property owner provided a bill of sale with price of \$8,000
 2. Vehicle is a 2008 Honda Accord and has 67,253 miles and the state has a value of \$13,330
 3. Photos indicate no interior or exterior damage
 4. NADA has the vehicle valued at \$12,275 for clean trade in & \$14,950 for clean retail.
 5. Kelley Blue Book has clean trade in value as \$11,863 and excellent trade in as \$12,351
 6. The vehicle is in excellent condition.

Recommendation:

Recommending the Board use the state value

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

c. Motor Vehicle: 2001 Honda Civic
 Property Owner: W. Todd Threlkeld
 Tax Year: 2014

Contention: Paid \$1,000

Determination:

1. The property owner provided a bill of sale with price of \$1,000
2. 2001 Honda Civic with 218,641 miles
3. In my opinion & Photos indicate vehicle is in very good condition.
4. State value is \$3,700
5. NADA guide shows clean retail is \$3,725
6. Kelly Blue Book shows excellent condition as \$2,922.

Recommendation:

I recommend the Board use the state value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Motor Vehicle: 2003 FORD THUNDERBIRD
 Property Owner: AMY MONTYNE THOMPSON
 Tax Year: 2014

Contention: Fee based on amount that is more than double the price paid for car.

Determination:

1. The property owner provided a bill of sale with price of \$5,535
2. Vehicle is a 2003 Ford Thunderbird
3. in my opinion & the photos indicate the vehicle is in very good condition.
4. State value is \$12,050
5. NADA guide shows clean retail as \$12,425
6. Kelly Blue Book shows excellent condition as \$8,389.

Recommendation:

1. Recommending using the state value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

e. Motor Vehicle: 2001 Ford F-250 Super Duty VIN # 1FTNW21F71E68101
 Property Owner: MICHAEL FULMER
 Tax Year: 2014

Contention: Value to high, high mileage, rough truck

Determination:

1. The property owner provided a bill of sale with price of \$2500
2. Vehicle is a 2001 Ford F250 Super duty with 151,302 miles
3. Photos indicate vehicle is in fair condition
4. State value is \$8,175
5. NADA guide shows rough trade in as \$7,275
6. Kelly Blue Book shows fair condition as \$11,447.

Recommendation:

I recommend using the state value.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mrs. Crabtree

Vote: All

f. Map & Parcel: L02-37A
 Owner Name: EDWARD MONROE GLASS
 Tax Year: 2012

Owner's Contention:

1. Owner indicated on appeal form information on which the appeal is base would follow.
2. Owner was not contacted concerning additional information.
3. Action was taken by the Board without consideration of additional information.
4. Owner requests Board examine additional information and amend action of 03/12/2014 and set value as requested in additional information presented.

Determination:

1. Owner stated on appeal form "Attachment to follow latter".
2. Owner contacted office to determine status of appeal.

3. Board had already taken action on 03/12/2014. Owner agrees with the land value adjustment but not the building value adjustment.

4. Owner submitted "Attachment" and asked it be presented to the Board.
"Attachment" indicates owner is requesting building value be adjusted to same value as similar Barber Shop in Summerville.

5. Owner is requesting building value be adjusted to \$1,362 (see attachment).

6. Owner is requesting a total value reduction from \$2,112 which he was originally notified to \$1,750 for tax year 2012.

Recommendations:

1. Based on prior recommendation dated 03/10/2014 (see attached) adjust value to \$1,750 for tax year 2012.

Reviewer Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

g. Map & Parcel: L02-37A

Owner Name: EDWARD MONROE GLASS

Tax Year: 2013

Owner's Contention:

Owner indicated on appeal form information on which the appeal is base would follow. Owner was not contacted concerning additional information. Action was taken by the Board without consideration of additional information. Owner requests Board examine additional information and amend action of 03/12/2014 and set 2013 value as requested in additional information presented.

Determination:

1. Owner stated on appeal form "Attachment to follow latter".
2. Owner contacted office to determine status of appeal.
3. Board had already taken action on 03/12/2014. Owner agrees with the land value adjustment but not the building value adjustment.
4. Owner submitted "Attachment" and asked it be presented to the Board.
"Attachment" indicates owner is requesting building value be adjusted to same value as similar Barber Shop in Summerville.
5. Owner is requesting building value be adjusted to \$1,362 (see attachment).
6. Owner is requesting a total value reduction from \$2,112 which he was originally notified to \$1,750 for tax year 2012.

Recommendations:

1. Based on prior recommendation dated 03/10/2014 (see attached) adjust value to \$1,750 for tax year 2013.

Reviewer Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

Mr. Bohannon requested the Barber Shops be reassessed for 2014.

VII. RETURNS:

a. Map & Parcel: 41 PP: IF 9B 1 ON HOLD FROM APRIL 2, AGENDA
 Owner Name: Shaw Industries
 Tax Year: 2014

Determination: Attached is the Business Personal Property Return for Shaw Industries. They are reporting a value of \$1,264,617.00 for furniture/fixtures/machinery and equipment. They are not asking for any type of reduction. Also attached is their Freeport Application on inventory in the amount of \$597,737.00.

Recommendations: Approve the values on the return for F/F/M/E and also the value on the Freeport Application.

Reviewer Cindy Finster

Mr. Barrett explained that Ms. Finster is preparing a comparison sheet. The Board requested the same comparison sheet used for Mt Vernon.

b. Owner Name: Mount Vernon Mills ON HOLD PENDING FURTHER INFO
 Attached please find a spread sheet for Mount Vernon Mills comparing the 2013 and 2014 Business Personal Property Returns and their Freeport Exemption.

Reviewer Cindy Finster

Mr. Larry Stansell, Mayor of Trion attended meeting to discuss Mt. Vernon and the Town of Trion. Mr. Stansell stated that 85% of the Town of Trion's revenue comes from Mt. Vernon. Mr. Stansell also stated that Mt Vernon is struggling and the Town of Trion's millage rate hasn't changed in 4 years. Mr. Stansell expressed his appreciation in considering the Town of Trion when making county decisions.

Ms. Finster explained the Mt. Vernon spread sheet hand out.

Mrs. Crabtree questioned why we are using the North Carolina table when we are in GA and are we treating everyone the same. Mr. Barker explained they only use the North Carolina table on the old equipment. They are slowly phasing out the old equipment.

Mr. Wilson questioned if all products in the warehouse to be shipped that we charge taxes on are being paid. Mr. Barrett replied that a lot of companies have goods and holdings in Mt Vernon and Ms. Finster has sent letters to check. Mr. Wilson asks if Mt. Vernon supplied invoices with their return. Mr. Barrett stated that the O.C.G.A 48-5-10 states they are not required to do so.

Mr. Bohannon gave a list of information to request from Mt Vernon to support their claim of economic obsolesce Mr. Barker stated that we are spinning out wheels requesting this information. Mr. Barker ask for a motion to request the information from Mt Vernon. Motion died for lack of second. Mr. Wilson suggested we table Mr. Bohannon's request until next weeks meeting for further discussion. Mr. Barker ask for a motion to table item until next week.

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map & Parcel: 16 PP: IF 57

Owner Name: J. P. Smith Lumber Company
Tax Year: 2014

Owner's Contention: Owner is requesting the value if Line F-Furniture, Fixtures, Machinery and Equipment be reduced to 40% of the indicated value from the enclosed schedules to \$430,337.00. Owner has enclosed letters from three companies that deal in sawmill equipment that were acquired last year to support the reduction.

Determination: This Company has been given an exemption for several years. They have had to present us with letters from companies that deal in sawmill equipment and their values. Mr. Ayer's president of J P Smith Lumber has presented us with three letters in support of his reduction request. These letters are from Tri-State Auction & Realty, LLC in Kingston, Tennessee; Corley Manufacturing Company Chattanooga, Tennessee; and Jacqueline L. Kittrell Culleoka, Tennessee. The indicated value sent in by the taxpayer is \$1,075,842.00 and the taxpayer returned value is \$430,337.00 for a difference of 40%.
(\$1,075,842.00 x 40% = \$430,337.00)

Recommendations: Accept the taxpayer returned value of \$430,337.00 for 2014.

Reviewer Cindy Finster

Motion to accept Recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

VIII. COVENANTS:

a. Map/Parcel: 56-42

Property Owner: RANDY & DEBBIE HALL

Tax Year: 2014

ON HOLD PENDING
FURTHER INFORMATION

Contention: Filing for new Covenant of 9.73 acres of agriculture land. According to the property owner the property is used for raising cows, goats, & horses. The auction building is used for a small animal auction (goats, chickens, etc.).

Determination: The property is R & D Auction. Property owner has provided documentation showing purchases of feed and supplies for the animals being raised on the property.

Recommendation: I recommend the BOA make the decision based on the information provided.

Reviewer Nancy Edgeman

b. Property Owner: Joseph L

Map / Parcel: 13-17A

Tax Year: 2014

ON HOLD PENDING
FURTHER INFORMATION

Contention: Filing for new Covenant of 6.89 acres of Agriculture land.

Mr. Tucker has provided documentation that he has 4 Brood cows, receipts show he has purchased ground feed, hay, and salt blocks.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 8.89, Per O.C.G.A 48-5-7.4
(a) (1) (B) 6.89 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Requesting Mr. Barrett express his opinion and BOA make the decision based on the information provided.

Reviewer Nancy Edgeman

c. Property Owner: FREDDIE BYRON HUGHES
 Map / Parcel: 38A-47C
 Tax Year: 2014

Contention: Filing for new Covenant of 9.66 acres of Agriculture land.
Mr. Hughes stated he only uses the land for cutting and storing hay. Mr. Hughes does not have any records or documentation supporting this contention.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 9.66 of agriculture land
3. Property map is available with file.

Recommendation: According to O.C.G.A 48-5-7.4 Mr. Hughes's 9.66 acres is not eligible for the Covenant without supporting documentation.

Reviewer Nancy Edgeman

Motion to accept recommendation to deny:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. Property Owner: JERRY W BRADEN
 Map / Parcel: 14A-8
 Tax Year: 2014

Contention: Filing for new Covenant of 19.08 acres of Timber land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 19.08 of Timber land
3. Property map is available with file.

Recommendation: Approve new Covenant of 19.08 acres of Timber land.

Reviewer Nancy Edgeman

e. Property Owner: JERRY W BRADEN
 Map / Parcel: 40-15
 Tax Year: 2014

Contention: Filing for new Covenant of 84.91 acres of Agriculture land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 84.91 of agriculture land
3. Property map is available with file.

Recommendation: Approve new Covenant of 84.71 acres of agriculture land.

Reviewer Nancy Edgeman

f. Property Owner: JERRY W BRADEN

Map / Parcel: 64D-49
Tax Year: 2014

Contention: Filing for new Covenant of 91.24 acres of Timber land.

Determination:

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage 91.24 of Timber land
3. Property map is available with file.

Recommendation: Approve new Covenant of 91.24 acres of Timber land.

Reviewer Nancy Edgeman

g. Map/Parcel: 46-41
Property Owner: Ryan & Abigail Willingham
Tax Year: 2014

Contention: Filing for Covenant renewal of 28.64 acres of agriculture land.

Determination:

1. This is a renewal of original Covenant beginning in 2004.
2. Research indicates that the total acreage is 30.64, Per O.C.G.A 48-5-7.4
(a) (1) (B) 28.64 acres will remain in the covenant as agriculture land.
3. Property map is available with file.

Recommendation: Approve Covenant for 2014 on 28.64 acres of agriculture land.

Reviewer Nancy Edgeman

Motion to accept recommendation to approve Covenants d – g

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

IX. REFUNDS:

a. OWNER: James Vick
MAP / PARCEL: 88-6
TAX YEAR: 2008-2009

Owner's contention: Mr. Vick contends he applied for the Conservation Easement on said property in 2007 and the Easement was not applied to account.

Determination:

1) The BOA has promptly approved refunds for Mr. Vick for the years of 2010-2013 tax years, that Conservation Easement should have been applied for, as per Ga Code 48-5-380 would allow.

Recommendation: It is recommended that refunds for the tax years of 2008 & 2009, be taken to the Commissioners Office for Commissioner Winters to process.

Reviewer Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

X. EXEMPTIONS:

a. Mrs. Barbara Cummings called concerning her 2013 application for local exemptions on map 61-21. She said she file for the exemptions but never heard anything indicating she got the exemptions. The following was discovered while searching the file.

1. Mrs. Cummings' application is on file.
2. She got the local school tax exemption on her 2013 tax billing.
3. She did not get the local county tax exemption on her 2013 tax billing.
4. Income documentation indicates she did not qualify for the local county exemption.
5. A letter was prepared and is in the file indicating she was to be sent a denial notice concerning the local county exemption.
6. Nothing was checked on the letter and it was not signed. Therefore, I don't think it was ever sent.
7. Mrs. Cummings said she never got a notice about her exemption application.
8. Therefore, Mrs. Cummings was never notified of the exemption denial and her rights to appeal.

Requesting the Board's instructions on how this should be handled.

Reviewer Leonard Barrett

Motion to send denial letter:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

b. OWNER: Annie Lavonne Martin
MAP / PARCEL: S34-2
TAX YEAR: 2011

On hold pending
location of homestead application

Owners contention: Owner came into office and stated that she should have had exemptions for the 2011 tax year for 70 year and older.

Appraiser Note: After research for 2010 and 2012 homestead applications, noticed that 2011 homestead application was missing.

Determination:

1. After determining that Ms. Martin's income falls in the range to receive 70 year old and older exemptions, she should have received those for the 2011 tax year as well as she did for 2012 and 2013.

Recommendation: It is recommended that the exemptions for 2011 tax year for Ms. Martin's account be implemented.

Reviewer Kenny Ledford

XI. ADDITIONAL:

b. TO: Board of Assessors

On Hold Pending Budget Review

I would like permission to attend the three day "Exempt Properties Workshop" at the University of North Georgia in Dahlonega June 4 – 6, 2014. This workshop deals with all types of property exemptions including personal property, Freeport etc. The instructor will be Ellen Mills. I will leave about lunch time on Tuesday since the class starts on Wednesday morning and is over on Friday afternoon.

Thank you so much for allowing me to attend this workshop. I feel that it will be very helpful and informative.

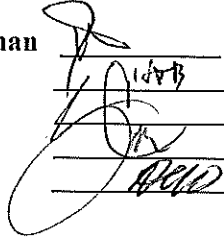
Reviewer Cindy Finster

Mr. Barrett requested off for April 10th & 11th. The board approved with the exception that he check in with the office periodically.

Mrs. Crabtree questioned Mr. Barrett about the timeline. Mr. Barrett explained we are behind. Ms. Finster is getting the returns entered in the system, Mr. Ledford is working on the last transfer, the market analysis should have been started last week, and the appeals and refunds are behind. Mr. Barrett also explained the ratio doesn't look any better for this year than last year. Mr. Barrett stated the notices would go out no later than August 1st.

Meeting adjourned: 11:20

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

The image shows five horizontal lines, each with a handwritten signature written over it. The signatures are in dark ink and appear to be cursive or semi-cursive. The first signature is the most prominent, followed by the others in descending order of size and complexity.