

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of April 16, 2014

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<b>Attending:</b>	<b>William M. Barker - Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Present</b> <b>Richard L. Richter - Present</b> <b>Doug L. Wilson – Present</b>
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**Meeting called to order @ 9:00 a.m.**

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

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

- I. BOA Minutes:**  
Meeting Minutes April 9, 2014  
*The Board of Assessor's reviewed, approved and signed.*

- II. BOA/Employee:**
  - a. Checks**  
*Requesting the Board of Assessor's acknowledge receiving checks*
  - b. Emails: See list below**
    - 1. Notice of Repeal**
    - 2. qpublic - Past due payments**
    - 3. Budget Expenditures Report**

**Requesting the Board of Assessor's acknowledge**

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

**Requesting Board of Assessors acknowledge that email was received**

- a. Total 2012 Certified to the Board of Equalization – 52**
  - Cases Settled – 45**
  - Hearings Scheduled – 0**
  - Pending cases – 7**
- b. Total 2013 - 2014 Certified to the Board of Equalization – 11**
  - Cases Settled – 11**
  - Hearings Scheduled – 0**
  - Pending cases – 0**
- c. Total TAVT Certified to the Board of Equalization – 10**
  - Cases Settled – 10**
  - Hearings Scheduled – 0**
  - Pending cases – 0**

**Requesting the Board acknowledge there are 0 hearing scheduled at this time.**

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

Mr. Barrett explained that he has started the sales analysis and is hoping to give a preliminary report next BOA meeting.

**NEW BUSINESS:**

**V. Appeals:**

**2012 Appeals taken: 184**

Total appeals reviewed Board: 153

Leonard Reviewing: 0

Pending appeals: 31

Closed: 109

**2013 & 2014 Appeals taken: 228**

Total appeals reviewed Board: 84

Leonard Reviewing: 12

Pending appeals: 144

Closed: 72

*Includes Motor Vehicle Appeals*

**Appeal count through 04/15/2014**

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 - **Requesting the Board acknowledge**

**VI. APPEALS:**

a. Property: A 26x64 1998 Manufactured Home of UNKNOWN make/model located on S07-17 at 39 Hunter Street in Summerville

Appellant: ROGER SCROGGINS

Year: 2014

**Contention:** Home is not in livable condition.

**Determination:**

1. 2014 appraisal under appeal \$ 12,787.
2. For the 2013 tax year, the Board of Assessors adjusted the value of this home from \$ 29,328 to \$ 14,129 after confirming owner's contention that Home was in poor condition.
3. Appellant is returning home as in unlivable condition for 2014.
  - a. No repair has been done since 2013.
  - b. The roof will need to be replaced (trusses, decking, and cover)
  - c. Extensive leaks have caused the ceiling to collapse in most rooms of the Home.
  - d. Some flooring in the Home will have to be replaced.
4. Field inspection of 03/28/2014 confirms the Appellant's claims (see photos)

**Recommendation:**

1. Adjust value of 2014 mobile home appraisal to \$ 500 salvage value.
2. Value applied to Future Year XXXX on 03/31/2014.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel: 48 27 C  
 Owner Name: Erron and Alisha Yoder  
 Tax Year: 2012

**Owner's Contention:** Value of structure too high.

**Determination:** Subject property is located at 1023 Back Penn Road with 1.21 acres and a land value of \$3,872.00. In 2009 there was no structure on this property.

#### 2010

A structure was built on this property and was entered into our system as 40% complete with a value of \$11,484.00 and a land value of \$3,603.00 for a TFMV of \$15,087.00. This structure has no heat/air system, no bath or kitchen and has no basement. There was no land or neighborhood factor entered in our system when the building was put in.

#### 2011

This structure was moved to reflect 100% complete but no visit was made to the property to determine structure was complete. After checking the structure was still only 40% complete. There was a value of \$26,730.00 placed on the structure and a land value of \$3,872.00 for a TFMV of \$30,602.00. The structure value should have been \$12,752.00 since there has been no heat/air, bath, kitchen or basement added to this structure for a TFMV of \$16,624.00.

#### 2012

Structure still at 100% complete with a decrease in value to \$23,364.00 a land value of \$3,603.00 for a TFMV of \$26,967.00. The structure value should have been \$11,147.00 since it was only 40% complete and since there was no heat/air installed, bath, kitchen or basement added to this structure and there is no basement. The TFMV should have been \$14,750.00.

#### 2013

Structure still a 100% complete with a value of \$23,364.00 land value of \$4,363.00 for a TFMV of \$27,727.00. The structure value should have been \$11,147.00 since it there was no heat/air, bath, kitchen or basement added to this structure. The TFMV should have been \$15,510.00

A visit was made to this property March, 2014 and the structure remains the same as it was in 2010 (see photo) at 40% complete. There is no water or power connection to this structure. There is still no heat/air, bath, kitchen or basement added to the structure.

**Recommendations:** Change the 100% complete back to 40% complete and add the neighborhood and land factors in our system. Property owner should receive a refund for 2011, 2012 and 2013.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

### VII. RETURNS:

a. Map & Parcel: 41 PP: IF 9B 1  
 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**

**Please see additional hand out for requested information. Ms. Finster will attend and explain.**

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

**b. Owner Name: Mount Vernon Mills**

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. Bohannon gave a list of information to request from Mt Vernon to support their claim of economic obsolescence. Mr. Barker stated that we are spinning our 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.**

Motion to accept Mt Vernon's Return:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: 3 yes 1 No due to lack of documentation to support Economic Obsolescence.

## **VIII. COVENANTS:**

**a. Map/Parcel: 56-42**

**Property Owner: RANDY & DEBBIE HALL**

**Tax Year: 2014**

**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.

**Property Owner stated the animals have been moved until they have their babies and then they will move them back.**

**Reviewer Nancy Edgeman**

Motion to deny Covenant due to no evidence of animals on property:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: 3 yes 1 No

**b. Property Owner: Joseph Lee Tucker**

**Map / Parcel: 13-17A**

**Tax Year: 2014**

**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 8.89 of 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**

Motion to accept Covenant based on documentation presented by Home Owner:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: 3 yes 2 abstained (Chairman voted due to tie)

**IX. EXEMPTIONS:**

a. OWNER: Annie Lavonne Martin

MAP / PARCEL: S34-22

TAX YEAR: 2011

**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**

Motion to deny Exemption pending Property owner produces 2011 Application:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**b. SINGLE HOMESTEADS**

- |                          |                              |
|--------------------------|------------------------------|
| 1. Tina Marie Hollis     | 10. Lawanda Jean Hony        |
| 2. Sara Wood             | 11. Sarah E Jayroe           |
| 3. Lisa Irene Benson     | 12. James Jett               |
| 4. Mary Bond             | 13. Phillip & Becky Lawrence |
| 5. Eddie Burke           | 14. Trent Martin             |
| 6. Gary & Peggy Dotson   | 15. Stephen & Maghan Peppers |
| 7. Susan & William Dodd  | 16. Julie Roberts            |
| 8. James & Deneale Elrod | 17. David Snyder             |
| 9. Mark & Sherry Hogan   | 18. William Staton           |

Motion to approve 18 single homesteads:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

c. Map & Parcel: 63C 41  
 Owner Name: James and Carol Evans  
 Tax Year: 2008, 2009, 2010, 2011, 2012, 2013

**Owner's Contention:** Owner called on Monday, April 14, 2014 to say that the square footage of their house is incorrect and since they are selling it would like to have it corrected.

**Determination:** During the course of the conversation with Mrs. Evans I told her we could come out to the house and measure the house again and that if it was more than what we had her taxes could possibly increase. She said that would be fine since they do not pay taxes anyway. Upon asking Mrs. Evans for more info I found out that this is not the owner's permanent dwelling as they have a house in Clayton County where they are receiving a homestead and school exemption. Mrs. Evans stated that they live in both places because they were separated and need two houses but she lives in Clayton County most of the time. I explained to Mrs. Evans that they could only have homestead in one county. Mrs. Evans does not qualify for the exemptions on the house in Chattooga County since this is not her permanent dwelling, she is not over 70 years old and her vehicle is not registered in Chattooga County. According to her they used her husband's date of birth to qualify for the exemptions here. I have pulled their homestead application for 2011 and they did indicate that they are registered to vote and their vehicles are registered in Clayton County but live in Chattooga County. I contacted Clayton County and they told me the Evans are getting regular homestead and school tax exemption there also. During this conversation Mrs. Evans ask if I could just forget that she called and I explained that I could not do that. I got her phone number and told her someone would contact her to come out and measure the house.

**Recommendations:** Send the homeowners a letter explaining the exemption laws. I also recommend sending them a tax bill for the 2011, 2012 and 2013 tax years and take off the current exemptions.

**Reviewer Cinder Finster**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

## **X. INVOICES:**

a. RJ Young Past due notice / acc # A-RG621 amount \$605.97

The Board acknowledged and signed

## **XI. ADDITIONAL:**

a. TO: Board of Assessors

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**

Motion to approve continuing education:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Estimate for Green Blazer \$300.00 to replace upper and lower ball joints, wheel bearings, and possibly the axle. Requesting the Board approve the repairs.

Motion to approve repairs:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

c. Requesting information on how to handle Homestead exemptions.

There are 219 exemptions for age 62, 65, and over 70. Requesting approval to present exemptions on spreadsheet.

Motion to present exemptions Via Spreadsheet:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All

Mr. Barrett expressed to the Board how much he appreciated the 2 days off the prior week.

Meeting adjourned: 10:40

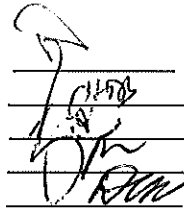
William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Handwritten signatures of the board members over horizontal lines. The signatures are written in dark ink and are somewhat stylized. The first signature is at the top, followed by four more signatures below it, each on a separate line.