

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of January 8, 2014

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

Meeting called to order @ 9:08 a.m.

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

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

- a. Meeting Minutes January 2, 2014
The Board of Assessor's reviewed, approved and signed.

II. BOA/Employee:

- a. Checks
The Board of Assessor's acknowledged receiving checks
- b. Email: TAVT rate change, Appeal process, Freeport inventory, Holiday schedule 2014
Mr. Barker requested Mr. Barrett provide copies of the basic guidelines concerning Freeport to Board Members.
- c. Mail: GA property tax news
The Board of Assessor's acknowledged receiving mail and emails

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 - 27
 - Cases Settled - 26
 - Hearings Scheduled - 0
 - Pending cases - 1
- b. Total 2013 Certified to the Board of Equalization - 9
 - Cases Settled - 9
 - Hearings Scheduled - 0
 - Pending cases - 0
- c. Total TAVT Certified to the Board of Equalization - 4
 - Cases Settled - 3
 - Hearings Scheduled - 0
 - Pending cases - 1

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

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Mr. Barker questioned Mr. Barrett about the timeline and Mr. Barrett replied the 2012 appeals will be better.

NEW BUSINESS:

2013 Appeals taken: 218
Total appeals reviewed Board:
62
<i>Includes Motor Vehicle</i>

V. **Appeals:**

a. **2012 Appeals taken: 183**

Total appeals reviewed Board: 116

Leonard Reviewing: 14

Pending appeals: 67

Closed: 91

Appeal count through 01/07/2014

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 14 of the 2012 and 17 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. APPEALS:

a. **Map & Parcel: T12 PP: II 62**

Owner Name: Hyde Park Denim Company (Inventory in Holding at Mt. Vernon)

Tax Year: 2012

Owner's Contention: Mr. LuBin a representative with Hyde Park states that they buy denim from two USA mills and resale them throughout the USA and several foreign countries. Owner states that based on this they have never been assessed tax on any of their inventory and owner hopes this will answer any questions we have. Owner states they do not charge any sales tax.

Determination: In 2012 Mt. Vernon reported Hyde Park as having inventory in holding at their facility in the amount of \$136,924.00 as of January 1st. Hyde Park is located in New Hyde Park, New York. According to OCGA 48-5-4 exemptions do not apply if it is not a Georgia based company. Since they are not a Georgia based company they do not qualify for Freeport or any other type of exemption from taxes.

Reviewer Cindy Finster

Follow up from last week please see email conversation "Freeport Inventory"

Motion to except recommendation with provision that since they didn't apply for Freeport to send an application for 2014.

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Mr. Barker instructed Mr. Barrett to create a form letter according to the O.C.G.A and to also contact Mt Vernon for a list of billed and held inventory owners and send them Freeport Exemption applications soon enough for them to apply for the Freeport Exemption for 2014 tax year.

Commissioner Winters joined meeting to discuss the property belonging to Fayla Vaughn & Tia Reynolds. Mr. Winters requested the property owners request be expedited.

b. **Map & Parcel: T12 PP: II 62**

Owner Name: MOUNT VERNON MILLS

Tax Year: 2013

Owner's Contention: Mt. Vernon Mills billed Cintas Corporation for inventory in Holding for 2013 in the amount of \$3,825,666.78. According to Cintas this amount is incorrect and should be \$2,903,366.28.

Determination: Mt. Vernon reported Cintas as having Inventory in Holding at their facility as of the first of the year. I mailed Cintas a letter on March 28, 2013 letting them know what Mt. Vernon had reported to us. There was no response from Cintas concerning this letter. Assessment notices were mailed out and there was no response from Cintas until November when I received an e-mail from Keith Gabbard stating that the value was not correct. After contacting David Alexander of Mt. Vernon Mills with this information he said they would check this account. On November 25, 2013 I received an e-mail from David stating "After having our plant people research the issue we have discovered that these good were

reported to be owned by Cintas in error". The inventory for Cintas should have been \$2,903,366.28. David Alexander has agreed that the difference does belong to Mt. Vernon in the amount of \$922,300.50.

Recommendations: I am asking the Board to allow me to do a NOD for Mt. Vernon in the amount of \$922,300.50 and to do an adjusted tax bill for Cintas Corporation in the amount of \$2,903,366.28.

Reviewer Cindy Finster

Motion to except recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. **Property:** P07-58
 Appellant: DURHAM, JANICE MARIE
 Year: 2012

Contention: INGROUND POOL IS OVER-VALUED – POOL IS NOT USEABLE.

Determination:

1. 2012 value under contention \$ 1,280.
2. Field Inspection of 01/02/2014 noted the following:
 - a. Pool in not in useable condition
 - b. Part of the retaining wall is missing, bare earth exposed
 - c. Vinyl liner is missing.
3. Cost of a liner (not counting labor) appears to be in \$ 1,000 range
 - a. This figure based on calling local pool companies and checking other companies online
 - b. If cost of labor and panels to repair pool exceed \$ 300, (not including other repairs) then cost to repair will exceed current appraisal
4. It will take approximately 144 cubic yards of fill to fill this pool
 - a. Research seems to indicate that a dump truck can carry 5 to 10 cubic yards of fill, which would require between 15 to 29 truck loads.
 - b. Any total cost per truck load (including delivery and labor) that exceeds \$ 75 per load will result in the cost to fill exceeding the current appraisal.

Recommendation:

1. In its present condition, it is the opinion of this appraiser; this pool detracts from the value of the property rather than adding to it.
2. Therefore this appraiser recommends that the value of this pool be set at - 0 - for the 2012 tax year.

Reviewer Roger Jones

Motion to except recommendation:

Motion: Mr. Richter
Second: Mr. Bohannon
Vote: All

d. Owner Name: REBECCA DIANE BOYD

Tax Year: 2013

Owner's Contention: State TAVT amount is way over value. Purchase price was only \$11,000.

Determination:

1. The mileage on the vehicle is 62,011 at the date of purchase.
2. The purchase price was \$11,000.00.
3. The Vehicle is a 2012 Chrysler 200.
4. During research on the vehicle value the state has the value assessed at \$16,600.00.
5. The NADA value of the vehicle is \$16,125.00.
6. Pictures available in file.

Recommendations: I recommend using the state value of \$16,600.00 and leaving the Ad Valorem tax as is per O.C.G.A. 48-5C-1(a) 1(A).

Reviewer Nancy Edgeman

Motion to except recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

- e. Property:** 2013 TOYOTA CAMRY LE 4 DOOR SEDAN
Appellant: HENRY, JAMES HOWELL
Year: 2013
Basis: FAIR MARKET VALUE (TAVT)

Determination:

1. TVAT valued appealed: \$ 21,275
2. Purchase price (see included Bill of Sale):
 - a. \$ 16,500 vehicle sales price
 - b. \$ 28 title fee
 - c. Appellant's proposed value: \$ 16,528
3. Appellant's case is based on three (3) arguments:
 - a. Though a 2013 model with only 5,386 miles, the vehicle is **NOT** "new".
 (See included Bill of Sale) Therefore the value stated in the TAVT manual is not reflective of its true Fair Market Value.
 - b. The vehicle has cosmetic body damage (see photos). A scratch runs nearly the entire circumference of the vehicle (windows are also scratched), Per a written estimate furnished by Wesson's Body Shop, to entirely repaint the car will cost a total of \$ 2840 (rounded to the nearest dollar)
 - \$ 1,600 labor
 - \$ 1,120 paint/materials
 - \$ 40 hazardous waste disposal
 - \$ 80 tax

- c. The actual purchase, per his Bill of Sale, is \$ 16,528. Appellant affirms this to be a fair representation of the vehicle's true fair market value.
- 4. The TVAT is NOT a sales tax; therefore the actual selling price may not be significant in determining its value for tax purposes.
- 5. Whether new or used, the vehicle is a 2013 model.
 - a. If used, O.C.G.A. §48-5C-1(a)1(A) sets the Fair Market Value as the value in the State's Assessment manual
 - b. If new, O.C.G.A. §48-5C-1(a)1(A) sets the Fair Market Value as the higher of either the actual sales price, or the value in the State's Assessment manual.
- 6. In this Appraiser's opinion, the estimate for repair requested is excessive in that it requires more "repair" than is necessary to recover value from the actual damage.
 - a. Estimate calls for a total repainting of the vehicle.
 - b. It seems reasonable that a non-distinguishable-from-total-repaint repair (buffing, and touch-up painting) could be accomplished for a significantly lower price than a total repaint.

Recommendation:

It is recommended that the Board of Assessors leave this value unchanged
(FMV = \$ 21,275)

Reviewer Roger Jones

Motion to except recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohannon

Vote: All

VII. Additional:

- a. **TO:** Board of Assessors
FROM: Cindy Finster

I would like permission from the BOA to register and take Course V "Cost Approach to Value" which will be offered February 17 – 21, 2014 at the DOR in Atlanta. According to an e-mail from Kim Oliver with the DOR I should take this course before I take the Appraiser II regional exam in June. Thank you for considering my request.

Motion to except recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

- b. **REQUEST: AUTHORIZATION TO REGISTER FOR CONTINUING EDUCATION**
REQUESTING: ROGER F JONES
YEAR: 2014
REASON: RE-INSTATEMENT OF APPRAISER CERTIFICATION

Determination:

1. To maintain appraiser certification of any level, it is necessary to attend 40 hours of continuing education each 2 year period following the initial attainment of said certification.
2. This Appraiser's certification expired during the 2013 tax year.
 - a. The first attempt to comply with the 40 hr continuing ed requirement was preempted by the County Administration (all continuing education was stopped due to lack of funds)
 - b. The Board of Assessors approved attendance at a 40 hours class in November of 2013, but the course was cancelled due to lack of applicants.
3. I am requesting permission to attend Course V – the cost approach to value
 - a. Dates are February 17 – 21, 2014
 - b. This class will be taught at the DoR Offices in Atlanta.
 - c. Necessary expenses will be:
 - ❖ Course Cost (\$100)
 - ❖ Motel / Food expense
 - a. If possible, to prevent hardship to the family, I would like to request use of one of the Assessors vehicles.

Requester Roger Jones

Motion to except recommendation:

Motion: Mr. Bohannon

Second: Mr. Wilson

Vote: All

VIII. Invoices:

- a. GSI Software Contract, GSI invoice # 9831 for personal property returns, date 12/24/2013, amount \$760.00

The Board of Assessors approved and signed

The BOA discussed applications and the pre-test that was given to the 12 applicants that applied for the Field Appraiser Trainee position. Mr. Barker, Chairman suggested setting a date to interview for open position.

Motion to set date for Interviews on Monday, January 13, 2013:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

Mr. Bohannon inquired if we had heard anything from Zachery Young from the Department of Revenue concerning 2012 digest review. Mr. Barrett replied that to his knowledge we haven't. Mr. Bohannon also reminded Mr. Barrett that the Board hasn't received all of the Job descriptions yet. Mr. Bohannon suggested that the employee review be set aside this year and retain the employees we have.

Motion to set aside employee review:

Motion Mr. Bohannon

Second: Mr. Wilson

Vote: All

Meeting Adjourned: 10:30 am

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

