

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 25, 2014

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Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Absent Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present
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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 June 18, 2014  
The Board of Assessor's acknowledged.

**II. BOA/Employee:**

**a. Checks**

The Board of Assessor's acknowledged receiving

**b. Emails:**

- 1. Budget Expenditures Report thru 5/31/2014
- 2. Blast low resolution

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.

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

**a. Total 2012 Certified to the Board of Equalization – 67**

**Cases Settled – 57**

**Hearings Scheduled – 7**

**Pending cases – 10**

**b. Total 2013 Certified to the Board of Equalization – 15**

**Cases Settled – 11**

**Hearings Scheduled – 3**

**Pending cases – 4**

**c. Total TAVT Certified to the Board of Equalization – 21**

**Cases Settled – 19**

**Hearings Scheduled – 0**

**Pending cases – 2**

**Requesting the Board acknowledge there are 10 hearing scheduled at this time.**

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

Mr. Barrett reminded the board that the 2014 digest will be the primary focus for the office until the Digest is submitted to the Department of Revenue.

**NEW BUSINESS:**

**V. Appeals:**

**2012 Appeals taken: 184**

Total appeals reviewed Board: 169

Leonard Reviewing: 3

Pending appeals: 10

Closed: 150

BOEQ with Sales Analysis: 6

**2013 Appeals taken: 228**

Total appeals reviewed Board: 102

Leonard Reviewing: 11

Pending appeals: 126

Closed: 71

*Includes Motor Vehicle Appeals*

**Appeal count through 05/22/2014**

**2014 Appeals taken: 28**

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 8

*Includes Motor Vehicle Appeals*

**Appeal count through 06/24/2014**

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 3 of the 2012, 14 of the 2013, and 17 of the 2014 pending appeals in Leonard's file to be reviewed - **Requesting the Board acknowledge**

**VI. APPEALS:**

**a. Map / Parcel: P10--3**

Property Owner: Beverly Finster

Tax Year: 2012 & 2013

**Appraiser Note:** Deed Transfer

**Determination:**

- 1) Map and parcel P10--3 were financed by Beverly Finster. In 1999 the property was financed to Tammy Wallin.
- 2) The property was transferred by a Corrected Warranty Deed in April of 2008. The Deed Book is 545, page 739.
- 3) In 2008 the property should have been transferred to Tammy Wallin, and never was. This was brought to our attention by John Dennis office on 6/20/2014.
- 4) Ms Finster came into the office on 6/20/2014 and also stated that this should be corrected.

**Recommendation:** My recommendation is to correct our records by putting the property into Tammy Wallins name. Do a bill correction for the Tax Commissioners office so the can send out the correct billing information for the 2012 and 2013 tax years.

**Reviewer Kenny Ledford**

Motion to accept recommendation:  
 Motion: Mr. Wilson  
 Second: Mr. Richter  
 Vote: All

b. Map / Parcel: S09-12A  
 Property Owner: Ronald & Doris Patty  
 Tax Year: 2012

**Owner Contention:** Land value at \$3,000 per acre. Property is very steep running into a ditch. Not useable without extensive site preparation, Property is adjacent to carpet mill and water tower.

**Determination:**

- 1) Map and parcel S09-12A was recorded at 4.22 acres. All of this property is located inside city limits of Summerville, along R/W of railroad. There is no access to this property. This property was recorded in our records as large acreage tract with good access.
- 2) Property was at \$12,662, this would be figured by  $4.22 \times \text{unit price of } \$1,973.93 \times \text{access factor of } 1.52 = \$12,662$ .
- 3) Property should be  $3.51 \text{ acres} \times \text{unit price of } \$1,973.93 \times \text{no access factor of } 1.14 = \$7,898$ .

**Recommendation:** My recommendation is to correct our records by recording acreage at 3.51 and record access factor at B6 no access for small acreage. Also request for a refund for any 2012 over paid taxes.

**Reviewer Kenny Ledford**

Motion to accept recommendation:  
 Motion: Mrs. Crabtree  
 Second: Mr. Wilson  
 Vote: Second

c. Map / Parcel: S09-18A  
 Property Owner: Ronald & Doris Patty  
 Tax Year: 2012

**Owner Contention:** Land value at \$3,680 per acre. Property is very steep running into a ditch. Not useable without extensive site preparation, Property is adjacent to railroad.  
 (Railroad runs through property).

**Determination:**

- 1) Map and parcel S09-18A was recorded at 2.31 acres. All of this property is located inside city limits of Summerville, along R/W of railroad. There is no access to this property. This property was recorded in our records as large acreage tract with good access.
- 2) Property was at \$8,051, this would be figured by  $2.31 \text{ acres} \times \text{unit price of } \$2,000 \times \text{access factor of } 1.84 = \$8,501$ .
- 3) Property should be  $1.00 \text{ acre} \times \text{unit price of } \$2,000 \times \text{no access factor of } 1.14 = \$2,280$ .

**Recommendation:** Recommendation is to correct our records by recording acreage at 1.00 acre and record access factor at B6 no access for small acreage. Also request for a refund for any 2012 over paid taxes.

**Reviewer Kenny Ledford**

Motion to accept recommendation:  
 Motion: Mrs. Crabtree  
 Second: Mr. Wilson  
 Vote: Second

**VII. EXEMPTIONS:**

- a. Property Owner: David Sparks Hamrick  
 Map / Parcel: M04-3  
 Tax year: 2014

**Contention:** Applying for homestead exemption for a house he purchased that is being remodeling. Mr. Hamrick claims he lives in one house and his wife lives in another home they own.

**Determination:** Mr. Hamrick owns home with wife that has homestead. I explained to Mr. Hamrick the law states he is only allowed one homestead exemption. Mr. Hamrick insisted the board make the decision.

**Recommendation:** Deny exemption per O.C.G.A 48-5-40(1)(g) In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Wilson

Vote: All

- b. Spread Sheet of 2014 Exemptions for ages 62, 65, & 70  
 (Please see attached spread sheet for approval)  
 The Board approved and signed

**VIII. RETURNS:**

- a. Map & Parcel: 41 PP; IF 10  
 Owner Name: Mohawk Industries (Lyerly Plant)  
 Tax Year: 2014

Please find attached the 2014 Business Personal Property Return for Mohawk Industries showing their request for economic obsolescence. The indicated valued reported is \$21,121,009.00 and the tax payer return value is \$15,170,832.00 for a difference of \$5,950.177.00.

**Recommendations:** Please look over and advise if this meets with BOA approval.

**Reviewer's Signature:** Cindy Finster Date: 6/24/2014

Motion to accept return:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

- b. Map & Parcel: 50 PP; IF 57  
 Owner Name: Mohawk Industries (Image Division) Industrial Park  
 Tax Year: 2014

Please find attached the 2014 Business Personal Property Return for Mohawk Industries showing their request for economic obsolescence. The indicated valued reported is \$71,203,150.00 and the tax payer return value is \$64,435,306.00 for a difference of \$8,767, 044, 00.

**Recommendations:** Please look over and advise if this meets with BOA approval.

**Reviewer's Signature:** Cindy Finster      **Date:** 6/24/2014

**Motion to accept return:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All

**IX. ADDITIONAL:**

**a. RE: TIRES FOR BLAZER**

We sent the blazer to Reece's Tire on Friday the 20<sup>th</sup> of June. They installed the wrangler radials instead of the Wrangler rt/s. Upon notifying Gary of the issue he said he was sending someone to pick up the truck. I asked Gary what his opinion of the tires already installed was. Gary informed me that the quality of this tire was equal to the rt/s with just a slightly different tread pattern. He recommended these tires especially since they are much less than the others.

I apologize for not getting this information from Gary prior to your decision. The quote I received was from another employee at Reece's.

We have already received a bill of \$300 for the tires. This amount is less than the original quote of \$324.

I believe these tire will be sufficient for our needs and recommend we keep them.

I plan to get the alignment done this week.

**Randy Espy**

The BOA acknowledged, approved, and signed

**X. INVOICE:**

**Qpublic - invoice # 192080 - date 6/19/2014 - amount \$604.16**

The BOA acknowledged, approved, and signed

Mr. Barrett thanked the BOA for approving his vacation the really enjoyed it.

Mr. Barrett informed the board that Craig Albright from Plum Creek visited the office. He wants the Assessors office to use the income approach for valuing properties belonging to Plum Creek under appeal for tax 2013.

Mr. Barrett presented the proposed tables for Conservation values for Chattooga County 2014.

**Motion to accept Covenant values for 2014:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

**Vote:** All

**Meeting adjourned: 9:40**

**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

