

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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

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

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Meeting called to order @ 9:02 a.m.

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

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes July 9, 2014

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

**II. BOA/Employee:**

**a. Time sheets**

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

**b. Emails:**

- a. BOE course material
- b. 2014 Digest Preliminary consolidations
- c. Plum Creek comparison and summary
- d. DOR proposed amendment temp registration
- e. LGS field agent south GA territory
- f. Espy pay increase

Motion to send salary increase to County Commissioner but do not waiver 12 months probationary period:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

**c. Mail: DOR Mr. Barker & Mr. Richter**

**The Board of Assessor's acknowledged receiving mail**

**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 – 67**

**Cases Settled – 64**

**Hearings Scheduled – 4**

**Pending cases – 3**

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

**Cases Settled – 14**

**Hearings Scheduled – 1**

**Pending cases – 1**

**c. Total TAVT Certified to the Board of Equalization – 21  
 Cases Settled – 21  
 Hearings Scheduled – 0  
 Pending cases – 0**

**The Board acknowledged there are 4 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: 179

Leonard Reviewing: 0

Pending appeals: 5

Closed: 150

BOEQ with Sales Analysis: 6

**2013 Appeals taken: 228**

Total appeals reviewed Board: 103

Leonard Reviewing: 10

Pending appeals: 125

Closed: 71

*Includes Motor Vehicle Appeals*

**Appeal count through 7/15/2014**

**2014 Appeals taken: 28**

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 10

*Includes Motor Vehicle Appeals*

**Appeal count through 07/15/2014**

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log:  
 Nancy Edgeman - There are currently 0 of the 2012, 14 of the 2013, and 16  
 of the 2014 pending appeals in Leonard's file to be reviewed - **Requesting  
 the Board acknowledge**

**VI. APPEALS:**

- a. Map & Parcel:** Various **Tabled from 7/2/2014**  
**Owner Name:** Plum Creek Timberlands Inc. LLC  
**Tax Year:** 2013

**Owner's Contention:**

1. The owner's representative is appealing 2013 property tax value. Representative contends income approach to value should be used to estimate the properties market value.

**Determination:**

1. The subject property is woodlands in various locations throughout the county.
2. The properties are used and were purchased for the purpose of growing pine timber.
3. Comparison study of similar properties (Forest Land Protection properties) indicates subject properties are valued in line with comparables (see attached comparison).

4. Examination of properties sold that has timber growing thereon indicates the subject property is valued less per acre than the average sale price per acre (see attached land sales sample).
5. Examination of the owner's representative's data indicates the property is valued higher than its market value based on the income approach to value (see attached income approach to value summary).

**Recommendations:**

1. Examine data. Determine if timber land company properties are unique based on use and sales data. If so, accept owner's proposal to value by income approach. Value other timber land companies by income approach.

**Reviewer Leonard Barrett**

Item tabled to meeting of July 23, 2014

b. Owner Name: BILLY M WRIGHT

Vehicle: 2006 CADILLAC ESCALADE VIN # 1GYEK63N76R124503

Tax Year: 2014

**Owner's Contention:**

Value should be determined by price.

**Determination:**

1. The mileage on the vehicle is 112,142 at the date of purchase.
2. The purchase price was \$13,800.00.
3. The Vehicle is a 2006 Cadillac Escalade in excellent condition. (See pictures in file)
4. The state value is \$15,875.00.
5. The NADA value of the vehicle is \$15,675 for clean retail.
6. The Kelley Blue Book is \$14,832 for excellent condition.

**Recommendations:** I recommend using the state value of \$15,875.00 and leaving the Ad Valorem tax as is.

**Reviewer: Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Property: 7A3- 41

Appellant: WITHAM, PERRY ALLAN & SHEILA

(ROBERT L STACEY FILING APPEAL CLAIMING LEGAL STANDING AS MORTGAGE HOLDER)

Year: 2012

**Contention: PROPERTY VALUE IS TOO HIGH**

**Determination:**

1. 2012 value under appeal \$ 4,200.
2. Mr. Stacey is noted at the bottom of the appeal form as having "purchased mortgage on property".
3. A search of the Lien Records, the UCC Records, and the County Deed Records has returned no documentation of such a legal standing.

4. A physical inspection of these lots did not discover any deficiencies that would detract from their market value.
5. A market comparison using four 2011 Cloudland vacant lot sales produced these findings:
  - a. On a per lot basis the 2012 appraisal of the Subject is significantly lower than all four sales.
  - b. On a per acre basis, the 2012 appraisal of the Subject is significantly lower than all four sales.
  - c. On a per front foot basis, there is less than a \$1 difference between the 2012 appraisal of the Subject and the purchase price of the two comps having frontage.

**Recommendation:**

Deny appeal standing due to lack of documentation of interest in property by filer (Robert L Stacey)

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

**VII. COVENANTS:**

**a. Map/Parcel: 40-9**

Property Owner: Margaret McGregor, William R Nelson Jr., & William R. Nelson Sr.

Tax Year: 2014

**Contention:** Filing for New Covenant for 46.35 acres of agriculture land. The deed was transferred from Mary Meadows Nelson to Margaret N Meadows, William R Nelson Jr., & William R. Nelson Sr. on March 22, 2013.

**Determination:**

1. This is a New Covenant beginning in 2013.
2. Research indicates that the total acreage is 46.35 of Agriculture land
3. Property map is available with file.

**Recommendation:** Approve Covenant for 46.35 acres retro to 2013 per BOA decision from June 18, 2014.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

**b. Map / Parcel: 63-65**

Property Owner: Billy T. Williams and Joan W. Williams

Tax Year: 2013

**Owners Contention:** We were under the impression that map and parcel 63-65 was included in original covenant.

Appraiser Note: Covenant Documentation

**Determination:**

- 1) Map and parcel 63-65 and 63-63B had a transfer in 2013.
- 2) The transfer was per deed book 613, page 251-252. Also a plat was recorded per plat book 12, page 87
- 3) After researching property it was determined that a Covenant covered 63-63B, however no indication of documentation for a Covenant for 63-65.
- 4) The map and parcel 63-65B has been combined with 63-65 for 2014 tax year.
- 5) The BOA has accepted recommendation to have property owner to fill out new Covenant for 2014.
- 6) The property owner was receiving the covenant exemption for prior years. However, there was no documentation of an application.
- 7) I think it was the intent of the property owner as well as our office to file and record the covenant. This was not done as intended.

**Recommendation:** Due to what seems an office error, create documentation for application intended, and not require property owner to pay for recording fee.

**Reviewer Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

c. Map/Parcel: 25-50

Property Owner: Jennifer N Hawkins

Tax Year: 2014

**Contention:** Filing for continuation of 35.67 acres of agriculture land. Owner received letter on June 12, 2014 for continuation. Owner contends she wasn't aware of the Covenant when she purchased the property. Owner claims her husband just gave her the notice last week.

**Determination:**

1. This is a continuation Covenant that began in 2011.
2. Research indicates that the total acreage is 37.67, Per O.C.G.A 48-5-7.4 (a) (1) (B) 35.67 acres will remain in the covenant as agriculture land.
3. The property was transferred from Sheila C Edwards to Jennifer Hawkins in November 2013.

**Recommendation:** Requesting the Boards recommendation on how to handle Covenant due to covenant already being removed from property.

Option 1) Re-enter the Covenant on the account

Option 2) Leave Covenant off the account and send a notice of breach and penalty estimate.

**Reviewer Nancy Edgeman**

Motion to re-enter the Covenant on the account for continuation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

**VIII. RETURNS:**

a. Map & Parcel: BB&T Various Locations

Owner Name: BB&T Equipment Finance Corporation

Tax Year: 2009 and 2010

**Owner's Contention:** BB&T Equipment Finance Corporation contends they had equipment located in Chattooga County for 2009 and 2010 and they never received an assessment notice or a tax bill on this account. They are asking for a tax bill for these two years.

**Determination:** According to a BB&T representative in the accounting department they had equipment (forklift) located at North Georgia Textile for 2009 with a value of \$31,980.00 and 2010 with a value of \$28,700.00. In checking back in 2009 and 2010 I do not find where there was an account set up for this equipment. BB&T has supplied me with a copy of the return they sent in for both years. Since there was no account set up they never received an assessment notice or a tax bill. This equipment has now been removed from this site but BB&T want to pay taxes for the time it was in our County.

**Recommendation:** Since this equipment was in our county for 2009 and 2010 and since they did not pay taxes on this equipment it is recommended to do a NOD. BB&T Equipment Finance Corporation will then be sent a tax bill for these years.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: 41 PP; IF 8  
 Owner Name: Smith Iron Works  
 Tax Year: 2013 and 2014

**Owner's Contention:** According to Gary Evans, CPA for Smith Iron Works he failed to send in a 2013 Business Personal Property Return.

**Determination:** In 2013 I contacted Smith Iron Works concerning the fact that we had not received their Business Personal Property Return. I was told by their accounting department that they would send it. However, I never received it. I contacted them again when we did not receive their 2014 return. At that time I was given then number for Gary Evans, CPA for Smith Iron Works. I did contact Mr. Evans and he stated that there had been several accountants working for Smith Irons Works and that he was the most current CPA. I explained that we did not receive a return for 2013 or 2014. Mr. Evans stated that he would mail me the returns for both years. On July 14, 2014 I did receive a return for 2013 and 2014. In 2013 Smith Iron Works paid taxes on \$1,223,720.00 which was the same as their 2012 value since we did not get a return. The value on the 2013 return is \$1,308,856.00 for a difference of \$85,136.00 which we should send a tax bill out for this amount. The 2014 return has a value of \$1,217,862.00 so we will need to do a NOD for this amount.

**Recommendations:** Since we did not receive a return for 2013 until 2014 it is recommended to do an additional tax bill for \$85,136.00 which is the difference in what was paid and what should have been paid for 2013. Also for the 2014 tax year it is recommended to do a NOD for \$1,217.862.00.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

c. Map & Parcel: T17 PP: CF 116  
 Owner Name: Gyankrupa, Inc (GB&T Mart)  
 Tax Year: 2014

**Owner's Contention:** Owner has filed a late return.

**Determination:** This store is located at 13746 Highway 27 Trion. It is beside the old Benny's store. I received their Business Personal Property Return 7/14/2014 in the amount of \$66,604.00. Since the return was not received in our office by the due date of April 1, 2014 there will need to be an assessment notice and a tax bill made up for this store.

**Recommendations:** Since we did not receive the return in time to put in our system I am asking the BOA to approve this late return and allow it to be put into our system and the assessment notice and tax bill be created for them.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

## **IX. EXEMPTIONS:**

a. Map & Parcel: T16 55  
 Owner Name: Jerry Edwards  
 Tax Year: 2014

**Owner's Contention:** Mr. Edwards is asking that his 2014 taxes be exempt due to the 100% PTSD.

**Determination:** Mr. Edwards is a Veteran of the Vietnam Era and served in the Army from June 9, 1969 to December 13, 1970. He was approved for service connection for post-traumatic stress disorder (PTSD) was granted with an evaluation of 100% effective June 10, 2013. Mr. Edwards is asking for his 2014 taxes to be exempt due to the fact that it was approved in June, 2013. There are two pieces of property in Mr. Edwards name but only one can have this exemption and it will be on the house at 117 Harrell Street, Trion, Georgia (see attached)

**Recommendations:** I am asking the BOA to approve Mr. Edwards request since he was approved for this on June 10, 2013.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

## **X. MISCELLANIOUS ITEMS :**

a. Map / Parcel: S05-25 & S05-25B  
 Property Owner: Daniel Fox  
 Tax Year: 2014

**Owner Contention:** Combine parcels S05-25 & S05-25B

**Determination:**

- 1) Mr. Fox had a transfer for 2013. This transfer involved map and parcels S05-25 and S05-25B.
- 2) In June of 2014 before information was sent to Harris Printing Company for assessments notices. Mr. Fox had sent Mr. Barrett an email to combine property.
- 3) Mr. Barrett forwarded the email to Mr. Ledford to combine property.
- 4) This did not get done before information was sent to Harris Printing Company for Assessment Notices.
- 5) As of July 9th 2014, this has been combined in Arc View but needs to be combined in Telnet.

**Recommendation:** Due to the property owner requesting the combining of S05-25 and S05-25B before the information was sent to Harris Printing Company, it is recommended that we combine the parcels as property owner had requested.

We could then print an Assessment Notice to show this combining of properties as owner had requested.

**Reviewer Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

#### **b. RE: CONTINUING EDUCATION**

I am now certified as APPRAISER I; and would like to take this moment to thank you for this opportunity. I am enjoying this career and work environment very much.

I am very eager to continue advancing my education. The next regional exam is in September. The prerequisites for Level II; require me to take 1 of 4 classes. There are only three of these available before September 23<sup>rd</sup> 2014.

August 25 - 29, 2014 Course III: Valuation of Personal Property Atlanta Southmeadow

September 8 - 12, 2014 Course IVA: Valuation of Urban Land Macon

Central Georgia Technical College

September 15 - 19, 2014 Course IVB: Valuation of Rural Land Atlanta Southmeadow

Course III would be the most preferable of these three in preparing for this exam.

The next exams are in January. The class that would be most applicable to the exam for Level II is Course V.

November 17 - 21, 2014 Course V: Cost Approach to Value Athens University of Georgia

If I am approved to take a course and then the exam in September; I plan to study the course info for Course V on my own before the exam.

Thank you for addressing this issue and I look forward to my future in the Assessors Office.

Thank You,

Randall Espy

Motion to accept request:

Mr. Bohannon

Mr. Richter

Vote: All

#### **c. Discussion of 2013 appeal log**

Mr. Barrett explained he and Mrs. Edgeman are in the process of reviewing the 2013 appeal log. The information is being verified and corrected if necessary before sending to the Board of Assessors for review.



**d. Discussion of Consolidation & evaluation of digest**

Mr. Barrett explained Ms. Finster is waiting on a phone call from Mohawk Abatement and the numbers may change.

Motion to accept numbers and release digest information to County Commissioner and School Board once the Mohawk Abatement is resolved:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

**XI. INVOICE:**

a. Office Depot - order # 719351214 - Date 6/9/2014 - Amt. \$136.56

**The Board of Assessors approved and signed**

**Meeting adjourned: 9:49**

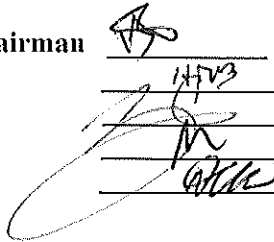
**William M. Barker, Chairman**

**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. From top to bottom, the signatures are: 1. A stylized signature for William M. Barker. 2. A signature for Hugh T. Bohanon Sr. that includes the date "11/13" written above it. 3. A signature for Gwyn W. Crabtree. 4. A signature for Richard L. Richter. 5. A signature for Doug L. Wilson.