

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of May 7, 2014

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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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Meeting called to order @ 9:03 a.m.

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

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes April 30, 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:**

**1. Comparison for assessment notices on hold from last week (Still researching)**

**2. 2014 CUVA/FLPA value**

**3. Tax Managements Associates INC articles**

**4. Diversitex Tax Payment**

**5. Plum Creek Timber appeal – Mr. Barrett gave 2013 digest values for Plum Creek and all property under FLPA.**

**The Board of Assessor's acknowledged**

**c. Mail:**

**1. Georgia Property Tax News**

**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.**

**Board of Assessors acknowledged that email was received**

**a. Total 2012 Certified to the Board of Equalization – 57**

**Cases Settled – 45**

**Hearings Scheduled – 1**

**Pending cases – 12**

**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 – 15**

**Cases Settled – 10**  
**Hearings Scheduled – 5**  
**Pending cases – 5**

**The Board acknowledged there are 6 hearing scheduled at this time.**

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

Mr. Barrett explained that we are hoping to have the assessment notices mailed out by July 1st, and one of the hold ups would be the Sales Ratio Study. Mrs. Crabtree suggested Mr. Barrett take 3 days with his door closed to complete the Sales Ratio Study. Mr. Barrett responded that he would make the attempt.

**NEW BUSINESS:**

**V. Appeals:**

**2012 Appeals taken: 184**

Total appeals reviewed Board: 164

Leonard Reviewing: 2

Pending appeals: 20

Closed: 122

**2013 & 2014 Appeals taken: 228**

Total appeals reviewed Board: 102

Leonard Reviewing: 25

Pending appeals: 126

Closed: 71

*Includes Motor Vehicle Appeals*

**Appeal count through 05/6/2014**

**Mr. Bohannon requested 2013 & 2014 appeals be separated**

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 2 of the 2012, 9 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: T09-4-F

Property Owner: Hunter, Billy Ray

Tax Year: 2012

**Owner's Contention:** Appealing land value. Owner states land worth no more than \$2000-\$2500. Road is unpaved and not maintained. Condition of road makes access difficult. Road has deep potholes, often filled with water. There have no improvements made to unoccupied portions of this parcel.

**Appraiser notes:** Road condition is consistent with owner's contention. Owner may need to contact county commissioner's office regarding road maintenance.

**Determination:** Subject property is valued at \$5,000 per acre. Comparable study of this property indicates that property is in line with neighboring properties. Sales ratio study for 2011 indicates property is valued slightly below average sales price per acre of \$5,685. Sales ratio study for 2012 indicates property is valued above average sales price per acre of \$4,357.

**Recommendations:** I recommend that no changes be made to property based on comparisons and sales ratio studies.

**Reviewer Randy Espy**

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

## **VII. EXEMPTIONS:**

a. Map / Parcel: 35-15 & 35-15A  
 Property Owner: Bobby & Cindy Gayton  
 Tax Year: 2013 & 2014

**Contention:** Parcels should have been combined and homestead was taken off.

**Determination:**

- 1) Subject 35-15A was transferred in 2012.
- 2) During transfer in 2012 Ms Gayton inherited 35-15 from her mother who had passed away. In that process the homestead exemption was removed from the Mobile Home on the 35-15A Map and Parcel.
- 3) Map 35-15A should have been combined with 35-15.

**Recommendation:** Recommendation is to combine 35-15A with 35-15. Put homestead exemption back on and refund or make bill changes as needed for tax year 2013 and 2014.

**Reviewer Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

b. See attached Spreadsheet for 70 and over exemptions for BOA signature

Motion to approve Homestead exemptions:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

## **VIII. RETURNS:**

a. Map & Parcel: Highway 48  
 Owner Name: Showa Best Glove  
 Tax Year: 2014

**Determination:** please go over the Business Personal Property Return for Best Manufacturing. This return is on the ware house located on Highway 48. The taxable inventory has increased from tax year 2013 to 2014 by \$577,620.00. The inventory eligible for Freeport exemption has decreased from 2013 to 2014 by \$44,668.00. Also they did not return economic obsolescence for 2014.

**Recommendations:** Accept the return as it has been filed by the mill.

**Reviewer Cindy Finster**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

b. Map & Parcel: Best Manufacturing Menlo City Plant  
 Owner Name: Showa Best Manufacturing  
 Tax Year: 2014

**Determination:** Please go over the Business Personal Property Return for Best Manufacturing. This return is on the Menlo City Limits Plant. The F/F/M/E increased from 2013 to 2014 by \$195,830.00. The taxable inventory increased from 2013 to 2014 by \$201,472.00. The inventory eligible for Freeport decreased from 2013 to 2014 by \$857,154.00. Also they did not file for economic obsolescence for 2014.

**Recommendations:** Accept the return as it has been submitted by the mill.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

#### **IX. INVOICES:**

**QPUBLIC** date 4/24/2014 – invoice # 191908 Amount \$604.16

The BOA approved and signed

#### **X. ADDITIONAL:**

##### **Error Correction:**

a. OWNER: Ralph & Martha Tucker

MAP / PARCEL: 9-24

TAX YEAR: As far as Ga Code 48-5-380 will allow.

**Appraiser Note:** After a visit to office by Ms. Burrage, research of this property shows that the Burrage's bought 1.56 acres from the Tuckers, not 2.80 acres.

##### **Determination:**

1) On 11/04/2013 a transaction was done between Ralph and Martha Tucker and Joseph I and Holly r Burrage.

2) Ms. Burrage came into the office on 5/5/2014 with a survey plat showing acreage to be 1.56 acres.

3) After deed research and plotting out deed, it was determined that property is 1.56 acres.

**Recommendation:** Correcting acreage for future year at 1.56 acres and refunding the Tuckers as far back as Ga Law will allow, per Ga Code 48-5-380. Also sending to the Commissioners office for any prior years beyond Ga Code 48-5-380, since this error dates back to at least 2005.

**Reviewer Kenny Ledford**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

**Meeting Adjourned: 9:30 am**

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

