

# Minutes Board of Assessors Meeting November 11, 2014

Meeting called to order at 8:30am, by Chairman Randy Beckler. Members Present: Randy Beckler, Wayne Burgess, Sharon Cooper, Sandy Duncan and Dixon White. Ashley O'Donald Chief Appraiser, Kristi Queen Deputy Chief Appraiser, Jennifer Jones Personal Property Director/Appraiser, Tim McBrayer Principal Property Appraiser Real Estate and Secretary Karen Hampton.

Reviewed Minutes of the September 9, 2014 and October 3, 2014 meetings. Motion made to Approve by Dixon White and second by Wayne Burgess, Board Agreed/Unanimous.

## Old Business

A) Board of Equalization Hearings: September 29<sup>th</sup>&30<sup>th</sup>, 2014 & October 9<sup>th</sup>, October 20<sup>th</sup>-22<sup>nd</sup>, October 28<sup>th</sup>-30<sup>th</sup>, 2014

B) Update on various pending items:

- 1) Update concerning 2014 Tax Digest – Digest Approved (Kristi) (FYI)
- 2) Appraiser 2014 Appeal Status (Tim) (FYI)
- 3) Further discussion concerning Ross CUVA breach Owner: Ross, James Terry & Gail H.  
Parcel: 11-052-01-000 (9:30am) Upheld prior breach decision. Apply breach penalty for 2013 and remove exemption for 2014.

## New Business Real

- 1) Review & Discuss September & October 2014 Building Permit Reports (FYI)
- 2) 2014 Appeals to Recommend and Certify to Board of Equalization for November 2014
  - a) Certify to Board of Equalization: see attached list Motion made to approve as stated by Sharon Cooper and Second by Wayne Burgess, Board Agreed/Unanimous.
  - b) Certify To Certified Hearing Officer: see attached list. Motion made to approve as stated by Sharon Cooper and Second by Wayne Burgess, Board Agreed/Unanimous.
- 3) Standing time slot for Tax Commissioner @ 9:00am. Did not attend meeting.
- 4) 2014 CUVA Applications for Approval/Denial: None at this time
- 5) CUVA Report- Soil Types (FYI)
- 6) Appeal Waiver and Release – Owner: Hicks, J B Jr Parcel: 12-221-03-030 Motion made to approve as stated by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
- 7) Late Appeal Requests
  - a) Parcel: 12-156-02-151 Owner: Hill, Holly; Motion made to deny 2014 request for late appeal by Wayne Burgess and Second by Sharon Cooper, Board Agreed/Unanimous.
  - b) Parcel: 13-050-01-000 Owner: Fletcher, Leroy (Correct & Adjust for 2014, Refund 2012 & 2013) Motion made to approve correction of records for tax years 2012-2014 and adjust accordingly by Wayne Burgess and Second by Dixon White, Board Agreed/Unanimous.
  - c) Parcel: 12-354-69-000 Owner: Asbeury, Karen D. Motion made to deny late appeal for 2014 by Sharon Cooper and Second by Sandy Duncan, Board Agreed/Unanimous.

## Old Business Personal Property

- 1) Value Carpets 4005360 Tabled from Aug/Sept meetings Freeport Discussion/Review Co Attorney opinion, Mr. McDaniel will be present (9:00am) Motion made to approve Freeport Exemption as Wholesaler/Distributor pending correct Freeport exemption form with letter stating percentage of In-State GA sales and copy of sales tax collected information by Dixon White and Second by Wayne Burgess, Board Agreed/Unanimous.
- 2) AT & T BOE Hearing Update (FYI)
- 3) Nextel Audit update estimate (FYI)

## New Business Personal Property

- 1) Freeport's for Approval/Denial as stated below. Motion made to approve as stated by Dixon White and Second by Sharon Cooper, Board Agreed/Unanimous.
- 2) Pre Bill Manufactured Home Non Collectables for Approval as stated on list with exceptions noted. Motion made to approve as stated by Sharon Cooper and Second by Dixon White, Board Agreed/Unanimous.
- 3) Personal Property Forms Printing Bids to Review, Select and Approve Southdata contract (also applies to Real Estate notices). Motion made to accept 3-year contract with SouthData beginning in 2015 by Dixon White and Second by Wayne Burgess, Board Agreed/Unanimous.
- 4) ABOS/NADA Values for Approval and upload. Motion made to approve as stated by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
- 5) CSX Public Utility Appeal Settlement 2013 for Approval. Motion made to approve as stated by Wayne Burgess and Second by Sandy Duncan, Board Agreed/Unanimous.
- 6) 2014 Public Utility Values for Approval. Motion made to approve as stated by Dixon White and Second by Wayne Burgess,

Board Agreed/Unanimous.

7) ACO List for Approval. Motion made to approve as stated by Wayne Burgess and Second by Sandy Duncan, Board Agreed/Unanimous.

**Misc FYI Items:** GAAO One Day Seminar Oct 20, 2014 Helen, GA; Sandy Duncan Certificate of Eligibility from DOR; Chris, Jonathan, Karen and Shannon to Athens November 17-21, 2014 for training; New Sales reasons/codes

**Freeports for Approval/Denial:**

4006348	Mayberry Carpet and Rug Inc	Approval 59.25% of Out of state shipments
7020454	Great Lakes Chemical Corporation A Chemtura Corporation	Approve
7023128	Mold Hold Inc	Approve 88% Out of state shipments.
4011965	E C M H dba Clayton Miller Hospitality (2013 Tax Year)	Suggest Denial 2013 Freeport Application filed after June 1 deadline (Oct 23, 2014)
4011965	E C M H dba Clayton Miller Hospitality (2014 Tax Year)	Suggest Denial Freeport Application filed after June 1 deadline (Oct 23, 2014)
4019124	Propex Operating Company LLC	Approve Amended return
4004373	Plastic Creations dba Gulfstream Whirlpool Products	Suggest Denial Freeport Application filed after June 1 deadline (Oct 24, 2014)
4001800	Challenger Industries Inc	Suggest Denial Freeport Application filed after June 1 deadline (Oct 30, 2014)

**2014 Appeals to Certify to BOE:**

B2	27-020-01-064	KH	DEFORE ROBERT T & DORIS G
B15	12-255-02-023	RS	HEADRICK, ALLEN
B49A	12-313-25-000	BP	PROFORMANCE SPORTS ACADEMY
B66	27-167-22-000	KH	SCARBOROUGH, TRACI
B68	12-239-09-019	BP	GOLDSTAR INVESTMENT GROUP LLC
B69	12-239-10-003	BP	GOLDSTAR INVESTMENT GROUP LLC
B70	12-240-14-001	BP	GOLDSTAR INVESTMENT GROUP LLC
B77	27-153-23-000	KH	LYNCH, FRANCES
B89	13-011-06-033	RS	WHALEY, TRUMAN
B109	12-242-38-000	BP	PALM ESTATE REALTY INC
B114	27-269-06-050	KH	PEREZ, OCTAVIO & HERNANDEZ MARTINIANO
B134A	12-265-01-001	RS	VINYARD CONSTRUCTION LLC
B135A	12-265-01-002	RS	VINYARD CONSTRUCTION LLC
B136A	12-265-01-003	RS	VINYARD CONSTRUCTION LLC
B137A	12-265-01-005	RS	VINYARD CONSTRUCTION LLC
B138A	12-265-01-006	RS	VINYARD CONSTRUCTION LLC
B139A	12-265-01-007	RS	VINYARD CONSTRUCTION LLC
B140A	12-265-01-008	RS	VINYARD CONSTRUCTION LLC
B141A	12-265-01-014	RS	VINYARD CONSTRUCTION LLC
B142A	12-265-01-015	RS	VINYARD CONSTRUCTION LLC
B143A	12-265-01-016	RS	VINYARD CONSTRUCTION LLC
B144A	12-265-01-017	RS	VINYARD CONSTRUCTION LLC
B145A	12-265-01-018	RS	VINYARD CONSTRUCTION LLC
B146A	12-265-01-019	RS	VINYARD CONSTRUCTION LLC
B147A	12-265-01-020	RS	VINYARD CONSTRUCTION LLC
B148A	12-265-01-021	RS	VINYARD CONSTRUCTION LLC
B149A	12-265-01-022	RS	VINYARD CONSTRUCTION LLC

B150A	12-265-01-072	RS	VINYARD CONSTRUCTION LLC
B151A	12-265-01-074	RS	VINYARD CONSTRUCTION LLC
B152A	12-265-01-075	RS	VINYARD CONSTRUCTION LLC
B153A	12-265-01-076	RS	VINYARD CONSTRUCTION LLC
B154A	12-265-01-077	RS	VINYARD CONSTRUCTION LLC
B155A	12-265-01-078	RS	VINYARD CONSTRUCTION LLC
B156A	12-265-01-081	RS	VINYARD CONSTRUCTION LLC
B158	12-180-10-032	BP	SILVA, JUAN & RODRIGUEZ, LETICIA
B179	11-264-11-000	BP	LARMON, STEVE
B181	12-087-08-002	CB	LEDFORD, JULIEANNA J
B213	12-219-40-021	BP	LAMA, JUAN E
B222	12-126-02-082	BP	COKER, JAMES & BROWN, LINDSEY
B229	12-162-05-000	BP	BRIXMOR APOLLO 1 SUB LLC
B256	12-127-04-032	BP	NAPALI BUSINESS SOLUTIONS LLC
B266	12-258-02-061	BP	NELSON, HOMER
B422A	10-072-02-001	TM	POTEET, DON
B423A	10-072-02-002	TM	POTEET, DON
B424A	10-072-02-004	TM	POTEET, DON
B425A	10-072-02-005	TM	POTEET, DON
B433	12-120-01-029	BP	BRUTON, GREGORY TODD
B445	27-193-07-000	KH	STEWART, STANLEY
B454	12-241-24-003	BP	HERNANDEZ, NANCY & DAGOBERTO
B455	12-241-01-003	BP	FTR LLC
B456	12-332-09-000	BP	FTR LLC
B461	12-220-23-003	BP	MMFIRM PROPERTIES LLC
B463	13-067-18-000	BP	GEORGIA INVESTORS
B492	12-353-08-000	BP	SHAW IND
B493	12-159-05-000	BP	MURPHY OIL
B497	12-242-14-000	BP	CMG DALTON DEVELOPMENT INC

**2014 Appeals to Certify to CHO:**

C6	12-144-02-000	BP	WADE, WM J INDIVIDUAL CO-TRUSTEE
C7	12-238-16-001	BP	GEORGIA FEDERAL CREDIT UNION

**CUVA's for Approval/Denial: None at This Time**

Motion to adjourn by Dixon White and Second by Wayne Burgess @10:49am, Board Agreed/Unanimous.

Karen Hampton, Secretary

Minutes 11112014