

Minutes Board of Assessors Meeting August 12, 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. 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 June 10, 2014 meeting. Motion made to Approve by Dixon White and second by Sandy Duncan, Board Agreed/Unanimous.

Old Business

- A) Board of Equalization Hearings: None at this time
- B) Deputy Chief Appraiser Kristi Queen and Tim McBrayer Lead Appraiser's Update on various pending items:
 - 1) 2014 Digest Cutoff Date of August 8, 2014 @ 5:00pm (FYI)
 - 2) Terry Ross request to meet with BOA regarding letter concerning CUVA Breach @ 10:00am. Decision upheld to breach CUVA.
 - 3) Report regarding Assessment Notices mailed – Kristi (FYI)
 - 4) Update regarding expected 2014 Digest Submission and Chairman's signature
 - 5) Taxpayer request for exemption on property. Owner: Gregsan Parcel: 12-219-40-010&011 Leased to City of Dalton. Motion made to approve exemption beginning in 2014 by Wayne Burgess and Second by Sandy Duncan, Board Agreed/Unanimous.
 - 6) Letter to taxpayer regarding request for info for CUVA on 8.06ac Owner: Calving Burger Parcel: 09-114-01-000 (FYI)
 - 7) Department of Audits 2013 Sales Ratio Study – Tim report to Board of Assessors (FYI)

New Business Real

- 1) Review & Discuss June and July 2014 Building Permit Reports (FYI)
- 2) 2013 Appeals to Recommend and Certify to Board of Equalization – none at this time
- 3) Standing time slot for Tax Commissioner @ 9:00am. Did not attend meeting.
- 4) 2014 CUVA Applications for Approval/Denial: Motion made to approve as stated by Sharon Cooper and Second by Wayne Burgess, Board Agreed/Unanimous.
- 5) 2015 Budget Update to Board of Assessors – Kristi (FYI)
- 6) Owner requests to meet with Board to discuss possible Homestead Exemption @ 9:30am Owner: Jimmy Doyle Parcel: 12-273-17-022. Tabled until September 9, 2014 meeting.
- 7) Owner request adjustment in value for 2014 (house burned February 2014) Owner: M. C. Gibson Parcel: 13-210-08-000. Motion made to deny removal for 2014 by Sharon Cooper and Second by Dixon White, Board Agreed/Unanimous.
- 8) Owner requests Historic Exemption Owner: J.G. & L.S. Granillo Parcel: 12-258-03-019. Motion made to approve exemption beginning with tax year 2014 by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
- 9) Owner requests reduction on MFG Home for 2013 Owner: Randy Lovain Parcel: 11-291-08-013. Motion made to deny reduction of value for 2013 by Dixon White and Second by Sharon Cooper, Board Agreed/Unanimous.
- 10) Proposed SPLOST Items for Board to review (FYI)
- 11) Whitfield Murray Historical Society Inc request to Exempt Parcel: 12-219-40-004 Motion made to approve exempt status beginning in 2014 by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
- 12) Re: Appraiser 2014 Appeal Status (Tim) (FYI)

Old Business Personal Property

- 1) Performance Sheet/Items for Personal Property – Report to Board (FYI)
- 2) Promotion of current Admin Tech to Personal Property Appraiser – Missy Williams (FYI)
- 3) New hiring of Jeff Sosebee to start August 11, 2014 for Personal Property Appraiser position (FYI)
- 4) Personal Property staff meeting August 1, 2014 (FYI)

New Business Personal Property

- 1) Value Carpets Wayne McDaniel request to meet with Board of Assessors @ 9:15am. Tabled until September meeting. Further information needed to make decision.
- 2) Audit letter draft for approval. Motion made to approve by Sharon Cooper and Second by Sandy Duncan, Board Agreed/Unanimous.
- 3) Airport list of January 2014 for review. Airport aircraft list provided and reviewed by Board, ones not being charged discussed, no action taken by Board.
- 4) Taxi Cab Co information for review and approval. **Danny to begin charging for the meters/gps/lights on each car in 2015** going forward. Motion made to approve by Wayne Burgess and Second by Dixon White, Board Agreed/Unanimous.

- 5) Freeport for Approval/Denial: see attached list. Motion made to approve list as stated by Dixon White and Second by Wayne Burgess, Board Agreed/Unanimous.
 - a) Dalton Surplus Carpet Acct: 7016817 Motion made to deny Freeport exemption for 2013 by Dixon White and Second by Sharon Cooper, Board Agreed/Unanimous.
- 6) Accounts to forward to Board of Equalization. Motion made to approve as stated by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
- 7) Exemption Requests:
 - a) 7014262/4015675 for tax year 2014 Hamilton Physician Group. Motion made to approve by Dixon White and Second by Sharon Cooper, Board Agreed/Unanimous.
 - b) 4019121 for tax years 2012-2014 Dalton State Acquisitions Inc. Motion made to approve by Dixon White and Second by Sharon Cooper, Board Agreed/Unanimous.
- 8) Appeal Withdrawals:
 - a) 4008713 TAB Motion made to approve as stated by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
 - b) 4001651 C & S Block Inc Motion made to approve as stated by Dixon White and Second by Sandy Duncan, Board Agreed/Unanimous.
- 9) Exemption request for modulars owned by Family Resource Agency Inc. Motion made to exempt for 2014 and future years by Sharon Cooper and Second by Dixon White, Board Agreed/Unanimous.

Misc FYI Items: Kristi Queen received Appraiser IV Certification- Congratulations; Karen passed Exempt Property course @ Jekyll; Dixon White passed Appraiser Math/Deed course @ Jekyll; Sharon passed Exempt Property course; Jennifer and Missy passed Course 1A @ Dalton; GAAO One Day Seminar August 14, 2014 @ Leesburg, Georgia; Courthouse Safety Bulletin July 2014 Quiz and Answers; Performance Appraisal schedule completed and sent to Human Resources and Board of Commissioners Office

Appeals to Certify to BOE (Real Estate): None at this time

Appeals to Certify to BOE (Personal Property):

Crown Castle South LLC PMB 353 4017 Washington Rd McMurray, PA 15317
(2012 year) 7012547, 7012548, 7012549 (2012 & 2013 years) 7011001, 7012546

Crown Communications PMB 353 4017 Washington Rd McMurray, PA 15317
(2012 and 2013 years) 7011473

Metro PCS attn.: Property Tax Dept 12920 SE 38th St Bellevue, WA 98006 (2012 year)
 7019037, 7019036, 7019035, 7019034, 7019033, 7019032, 7019031, 7019038, 7019039, 7019040, 7019041, 7019042, 7019043, 7019543, 7019544

A T & T Mobility LLC Property Tax Dept 909 Chetnut St RM 36-M-01 Saint Louis, MO 63101 (2012 year)
 4011684, 7014782, 7013788, 7016431, 7016435, 7016433, 7010417, 7010416, 7010089, 7010088, 7010084, 4011697, 4011415, 4011027, 4009550, 4009549, 4008680, 4007226, 4001430, 4011683, 7013853

Freeport for Approval/Denial:

1	7023260	01	Baker Petrolite	#	Denial did not provide info on manf
2	4010508	01	ACCENT YARNS AND TEXTILE INC	#	APPROVED
3	4007948	01	Floor Productions LLC	#	APPROVED
4	4009541	01	HEALTHIER CHOICE FLOORING LLC	#	Approve
5	4002449	06	Domestic and Export Carpet Inc	#	Denied did not provide info requested
6	7014197	01	FABRIC SOURCES INTERNATIONAL LLC	#	Deny did not provide info requested
7	4006244	01	A C T INC	#	Denied did not provide info requested
8	7017131	01	Marktec Inc	#	Approve mfg of solid surface countertops, sinks and vanities.
9	7021091	06	INTERNATIONAL POLYMETRICS INC	#	Approve raw materials but deny finished goods
10	7011359	01	TEX PRO INC	#	Approve
11	7018908	01	WACKER CHEMICAL CORPORATION	#	Denied did not provide info requested
12	7017328	06	ROBERTS CAPITOL INC	#	APPROVED
13	4002174	01	CYCLE TEX INC	#	APPROVED PENDING SIGNATURE
14	New	01	Textile Flooring International LLC	#	Denial: Mfg in VA not in GA.

7010842	01	Advanced Machine Technologies Inc	#	Approve
7020180	01	Quality Spring Products Inc	#	Denial not a mfg
4003780	01	M G M Packaging Inc	#	Approve

CUVA's for Approval/Denial:

Parcel #	Approve/Deny
09-114-01-000	<u>requires doc.</u>
09-140-09-000	approve
09-140-17-000	approve
09-290-27-000	approve
10-039-02-004	approve
10-039-02-006	approve
10-074-06-000	approve
10-074-09-000	approve
10-253-01-000	approve
10-254-09-000	approve
10-282-01-000	approve
10-287-02-000	approve
11-043-01-000	approve
11-080-02-000	approve
11-082-01-004	approve
11-082-04-000	approve
11-082-05-000	approve
11-151-02-000	approve
11-161-01-000	approve
11-161-16-000	approve
11-174-01-000	approve
11-187-02-000	approve
11-268-06-000	approve
11-307-13-000	approve
11-310-01-000	approve
11-314-11-000	approve
12-024-02-000	approve
12-032-01-023	approve
12-032-01-103	approve
12-033-09-000	approve
12-070-01-000	approve
12-079-06-000	approve
12-133-03-000	approve
12-149-07-000	approve
12-187-01-000	approve
12-208-01-001	approve
12-230-01-001	approve
12-287-12-000	approve
12-360-02-000	approve
13-018-21-000	approve

13-177-04-000		approve
13-227-02-000		approve
27-117-05-000		approve
27-117-13-000		pending field check
27-120-01-000		approve
27-157-11-000		approve
27-160-01-000		approve
27-204-16-000		approve
27-241-04-001		approve
27-273-03-000		approve
27-280-05-000		approve
27-280-09-000		approve
27-296-03-000		approve
27-297-15-000		approve
27-310-06-000		approve

Executive Session: Personnel (entered session @ 11:25am and adjourned @ 11:43am)

Motion to adjourn by Sharon Cooper and Second by Sandy Duncan @11:43am, Board Agreed/Unanimous.

Karen Hampton, Secretary
Minutes 08122014