

**MINUTES OF WHITFIELD COUNTY BOARD OF ASSESSORS**  
**February 16, 2010**

Meeting called to order at 8:30 am, by Chairman Tom Minor, still new vacant member seat as of Jan 1, 2010

Reviewed and Approved Minutes of the January 12, 2010 meeting, motion made by Deral York and second by Bob Seaton.

**Old Business**

A) Appeals to Board of Equalization to be heard March 2 & 3, 2010

B) Personal Property Director Jennifer Jones provided:

- 1) Reviewed/Discussed 2009 Audit updates and 2009 Appeals list
- 2) Reviewed/Discussed letter re:Leaseholds to Personal Property
- 3) Reviewed/Discussed Freeport Exemptions for Approval /Denial, motion made by Deral York and second by Bob Seaton, Board Agreed (see next page)
- 4) Personal Property Audit Notification letter sent out Dec 31, 2009 FYI
- 5) Discussion/Review Freeport Information FYI
- 6) Discussion Personal Property Appeal of Mohawk for 2009 Pending – No Change
- 7) Manufactured Home Digest comparisons by years FYI
- 8) Shaw Audit Update FYI
- 9) Reviewed/Discussed Non Collectables Personal Property & Manufactured Homes Motion to Approve made by Deral York and second by Bob Seaton, Board Agreed
- 10) Reviewed 412 Assessment Notices to be mailed, Motion made to Approve by Bob Seaton and second by Deral York, Board Agreed
- 11) Review Audit Notification Letter FYI

C) Deputy Chief Appraiser Kristi Elrod and Principal Property Appraiser Tim McBrayer, Chief Appraiser Trammell Suddeth reported:

- 1) Review/Discuss work of Staff re:2010 Tax Digest Permits/Deeds/Fieldwork in Process
- 2) Review January Building Permit report FYI
- 3) Pending decisions from BOE previous hearings status summary FYI
- 4) Review Sales Ratio Data Point Cost etc, Tabled requested more information to be considered
- 5) 2010 Real Estate Return Values (48) Spreadsheet FYI

d) Review Michael O & Ruth Ann Doyle parcel: 12-159-03-012 2009 Appeal to Superior Court

e) To Review letter to Acree RE: CUVA Status

f) Review Misc Information regarding PILOT matters and J D A matters

g) Review & Discuss Proposed Budget for 2010 for BOE

**New Business**

1. Review & Discuss Tax Payer request for Tax Exemptions:
  - a) Michael Kilpatrick House of Prayer 13-131-08-000, Tabled pending more Information
  - b) Carl Malone Foundation, Inc Mercy's Door 09-072-18-000, Motion to Approve 2010 by Deral York, second by Bob Seaton, Board Agreed
  - c) Brumbelow 12-175-34-000, Motion to Approve 2010 by Bob Seaton second by Deral York, Board Agreed
  - d) G.L.B.C 11-241-01-001,11-241-01-002, 11-241-01-003,11-265-01-008, Motion to Approve 2010 by Bob Seaton, second by Deral York, Board Agreed
  - e) Holcomb 13-228-29-000 Motion to Approve 2010 by Deral York, second by Bob Seaton, Board Agreed
  - f) Isabel 12-199-27-005 Motion to Approve 2010 by Deral York, second by Bob Seaton, Board Agreed
  - g) C.G.U.A. 12-051-03-004, Motion to Approve 2010 by Deral York, second by Bob Seaton, Board Agreed
  - h) Mt.T.V.U.M.C 12-156-02-140,&141,142,143,144, Motion to Approve 2010 by Deral York, second by Bob Seaton, Board Agreed
  - i) Torres 11-208-02-045 & 050, 2010 Deny House/Approve Church, Motion made by Deral York and second by Bob Seaton, Board Agreed
  - j) Hinojosa 12-239-19-014, Motion to Approve 2010 by Bob Seaton, second by Deral York, Board Agreed

2. Request for an appeal for 2009: None

3. Review Tax Payers Homestead Exemptions list from Tax Commissioner

4. Review Tax Payers Request for Refund:

- a) James E Carter Jr 13-227-23-021, Motion made to Correct Value for 2009, 2008, 2007 Remove Manufactured Home and Homestead Exemption by Bob Seaton and second by Deral York, Board Agreed

5. Taxpayer Request for CUVA Exemption:

- a) Tipton, Randall 11-056-02-000 - recommend approval (renewal)  
b) Gray, Bruce Allen & Rewanda Jane Reeves 13-192-01-003 - recommend approval  
c) Gray, Bruce 13-205-03-000 - recommend approval  
d) Acree, E M Jr 13-206-33-000 - recommend approval (has adjoining tracts under CUVA) (Pending Use)  
e) Scarborough, Traci 27-167-22-000 - recommend approval (Pending Use)  
f) Plemons, William A & Nancy M - 13-017-08-000 - recommend approval (renewal) (Pending Use)

\*Motion made to Approve all CUVA's with the exception the ones indicated above that need "USE" of property Verified and if the use qualifies they shall be approved also. Motion by Deral York and second by Bob Seaton

Chief Appraiser Trammel Suddeth instructed for all stratas to be checked.

6. Misc FYI Items: Dalton Whitfield County Planning Commission Minutes and Agenda items to review Review GAAO-BOA Salary Study, Brenda Holcomb E.O.M Dec 2009, DDDA updated Boundaries, Staff Furloughs coming, Performance Budgeting coming, Pending Legislation for 2010, 2010 New Whitfield Co Road Map, Dept of Audits Ratio Study Pending, G C P Survey from DOR

Motion made to adjourn Meeting by Deral York and second by Anee Combs, Adjourned at 10:20am

Freeport Applications Recommendations:

|         |                        |           |           |           |                     |
|---------|------------------------|-----------|-----------|-----------|---------------------|
| 4005286 | Turbo Tire Inc         | 17,530    | -         | 17,530    | Denial              |
| 4005133 | W F Taylor Company Inc | 2,634,952 | 523,990   | 2,110,962 | Apprv 1,2 /Denial 3 |
| 4017477 | Indian Summer Carpet   | 681,932   | 132,800   | 549,132   | Approve 1           |
| 4007269 | Indian Summer Carpet   | 9,202,539 | 1,781,501 | 7,421,038 | Approve 1& 2        |

|         |                             |           |        |           |               |
|---------|-----------------------------|-----------|--------|-----------|---------------|
| 4001168 | Groz Beckert USA Inc        | 1,632,397 | 52,238 | 1,580,159 | Approve 3     |
| 4005531 | Williams Speciality Co Inc  | 64,821    | 11,255 | 53,566    | Approve 1 & 2 |
| 4002509 | Manning Earl (Retail Sales) | 2,500     |        | 2,500     | Denial        |