

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of May 16, 2012

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Attending: William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
David A. Calhoun  
Gwyn W. Crabtree  
Richard L. Richter

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Regular Meeting called to order 9:04 a.m.

- A. Leonard Barrett, Chief Appraiser - present
- B. Wanda Brown, Secretary - present

I. BOA Minutes:

- a. Meeting Minutes May 9, 2011 - *The Board of Assessors reviewed, approved and signed.*

II. BOA/Employee:

- a. Assessors Office Budget: The April, 2012 budget expenditure was forwarded to the Board on May 10, 2012. *The Board acknowledged and discussed.*
- b. Checks: *Board members received checks.*
- c. Mail: *Board member Ms. Crabtree received mail*

III. BOE Report: Roger to forward via email an updated report for Board's review.

- a. **Total Certified to the Board of Equalization - 50**  
**Cases Settled - 50**  
**Hearings Scheduled - 0**  
**Hearing NOT scheduled as of this report - 0**  
**Remaining Appeals - 0**  
*The Board acknowledged no changes to date.*

IV. Sales study updates: Leonard to be forwarding email updates to the Board. *The Board acknowledged and discussed making a decision pertaining to values May 30, 2012.*

V. Time Line: Leonard will be forwarding updates via email.

*The Board acknowledged.*

VI. Pending Appeals, letters, covenants & other items: *The Board acknowledged 3 appeals on hold.*

- a. **Map & Parcel: S23 6**  
**Owner Name: Ragland Oil**  
**Tax Year: 2011- Owner's Contention: Owner contends the property is overvalued and is in flood zone.**
- b. **Map & Parcel: 00007-00000-010-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention: Owner contends the property value is too high.**

- c. **Map & Parcel: 00015-00000-016-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention: Owner contends property value is too high.**

**NEW BUSINESS:**

VII. **Appointments: No appointments at this time.**

VIII. **Appeals and Appeal Status:**

- a. Appeals taken: 234  
 Total appeals reviewed by the Board: 164  
 Pending appeals: 70  
 Number of appeals in process: 3

*Motion requesting Johnny Pledger for part-time position to assist with the 70 remaining appeals and training the new employee for the field representative position being filled.*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

IX. **Mobile Home appeals:**

- a. **Map & Parcel: 64-110 (12 x 60 1985 Manufactured Home of UNKNOWN make and model)**

**Owner Name: SNYDER, MARGARET**

**Tax Year: 2010-2012**

**Owner's Contention: MANUFACTURED HOME IS NOT IN LIVABLE CONDITION.**

**Determination:**

1. Field visit of 05/11/2012 confirms Home is not in livable condition.
2. Field Appraiser (Roger Jones) remembers Ms. Snyder asking about this home in 2011.
3. Tax bills 2010 to 2012 are outstanding as of 05/11/2012.

**Recommendations:**

1. Adjust 2010, 2011, and 2012 Manufactured Home values to \$ 500..
2. Adjustment was made in Future Year XXXX on 05/11/2012.

*Motion to accept the recommendation*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

- b. **Map/Parcel: 39-91**

**Owner Name: DUTTON, CHARLES M & JUDY E**

**Tax Year: 2009 - 2012**

**Owner's Contention:**

1. OWNER IS BEING DOUBLE-BILLED ON STRUCTURE
2. STRUCTURE SHOULD BE CONSIDERED AS REAL ESTATE, NOT AS A MANUFACTURED HOME WITH ADDITIONS.

**Determination:**

1. Duttons are being charged with:

- a) a 744 sqft Converted Mobile Home with an 8x20 open porch, a 12x25 attached carport, and a 12x37 attached garage (billed on the Real Property digest);
- b) and a 720 sqft Manufactured Home (unknown make / model – estimated yr blt 1980. Home has a 12x36 1-story addition (living area), an 20x8 open porch, and a 12x24 attached carport (billed on the Manufactured Home digest).
2. Field inspections of 05/08/2012 and 04/07/2009, and the E-911 directory seem to confirm that there is, and has been, only a single dwelling on this parcel.
  - a) Home was originally listed as a “converted mobile home” by Norman & Associates during the 1990 revaluation.
  - b) Beginning with the 2009 tax year this structure appears to have been duplicated in the Manufactured Home Digest.
3. MH tax bills for 2009 – 2012 are outstanding ... the Real Property bills on this parcel are current.
4. Duttons do NOT live at this address or on this parcel.

**Recommendations:**

1. Structure is a Manufactured Home with additions and should be so listed on the tax rolls.
  - a) Duttons should be notified of the option of filing a “Certificate of Permanent Location”, if they are so interested.
  - b) The Mobile Home Conversion should be deleted from the digest for the 2012 tax year.
2. Duttons should be refunded for tax overpayment for the years 2009 – 2011.
  - a) Refunded on the difference between the value of this structure as a Manufactured Home with additions and the real property value applied to it as a Mobile Home Conversion.
  - b) The amount due on the Manufactured Home bills should be voided, with the notation “value of this Home included in real estate bill (number of bill)” for each tax year 2009-2011.

*Motion to accept recommendation and correct errors*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

- c. Map & Parcel: P07-49 (12x62 1976 Crimson MH by Winston Industries  
Owner Name: SEARELS, LILLIE  
Tax Year: 2012

**Owner's Contention:** HOME NOT ON PROPERTY FOR 2012

**Determination:**

4. Field visit of 05/08/2012 confirms Home is no longer on this parcel.
5. Satellite imagery appears to confirm Home was removed from the property prior to 01/01/2012.
  - a) 2009 satellite seems to show MH on parcel.
  - b) 2010 satellite seems to show MH no longer on parcel.
6. 2012 MH bill (2174) is outstanding as of this review.

**Recommendations:**

1. Void 2012 bill # 2174.
2. Home was deleted from system on 05/10/2012 (Future Year)

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: 4 in favor 1 abstained*

d. **Map & Parcel: P07-49 (12x61 1973 Flamingo Manf. Home by Redman)**  
**Owner Name: SEARELS, LILLIE**  
**Tax Year:2012**

**Owner's Contention:** HOME IS NOT LIVABLE

**Determination:**

1. Field Visit of 05/08/2012 confirms home is not in livable condition
2. 2012 bill (2175) is outstanding as of this date.

**Recommendations:**

1. Correct 2012 MH bill 2175 to reflect a salvage value of \$ 500.
2. Home was adjusted to this value in future year on 05/10/2012

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

e. **Map & Parcel: 55-52-L06**  
**Owner Name: MORGAN, PATRICK & MELISSA**  
**Tax Year: 2011**

**Owner's Contention:** HOMESTEAD REMOVED FROM PROPERTY

**Determination:**

1. Possession of property was acquired through a Sales Contract with David Corbin in 1997. A separate account for 55-52-L06 in the Morgan name was not created until tax year 1999.
2. Parcel has been receiving a standard Homestead Exemption since 1999.
3. During 2010 the contract was completed, and Mr. Corbin filed a deed transferring title of the property to the Morgan's. (DB 577 PG 243 – recorded 08/02/2010)
  - a. For 2011, with the recording of the deed, the Homestead Exemption was removed from this account.
  - b. Homestead was removed late in year, *after* the decal was issued on this Home for 2011. NO taxes were paid on Home for 2011. Taxes were paid on the full amount of the real estate (3.23 acres)
4. Mrs. Morgan reports that this property is still their legal residence.
5. 2012 Manufactured Home bill (1745) was paid on 03/07/2012.

**Recommendations:**

1. Re-instate the Homestead exemption for tax year 2012.
2. Refund taxes paid on 2012 MH bill # 1745.
3. NOD the Morgans for the amount of tax due on the Manufactured Home minus the Homestead Exemption.

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Ms. Crabtree*

*Vote: all in favor*

f. **Map & Parcel: 30-60C 12 x 55 Camelot Mobile Home**  
**Owner Name: BURKE, RAY**  
**Tax Year: 2012**

REQUEST: BoA approved refund 05/02/2012 – need approval signature on refund form.  
*The Board of Assessor's approved and signed.*

## X. Homesteads:

- a. **Map & Parcel:** S41-17  
**Owner Name:** JAMES A TURNER  
**Tax Year:** 2012

**Owner's Contention:**

1. Owner called 03/30/2012 contending taxes too high.
2. Contends exemption should not be removed from property.
3. Requests homestead exemptions be reinstated.
4. Requests refund for years credit not given.
5. Contends still lives in house several days out of year.
6. Does not rent house to anyone. His son lives there.
7. Also, see letter dated 03/29/2012.

**Determination:** property records indicate the following:

1. James A. Turner has been the owner of the property before 1975.
2. The year 2011 records as of 04/07/2011 from the 911 system indicate Mr. Turner is the current resident at 39 River Street, Summerville Georgia. Also, the internet white pages indicate the address is registered in James A. Turner.
3. Mr. Turner was getting double homestead and local school tax exemption on the property through the year 2006.
4. The address to which the tax billing for the subject property is being mailed is 200 Jaycer Road, Rockmart, Georgia. Tax year 2007 was the first year this was the address and it is currently the address.
5. The QPublic records were checked to determine the owner and occupant of the address at 200 Jaycer Road, Rockmart, Georgia. The records indicated no Jaycer Road. However, a 200 Jaycees Road indicated a Janice Barnette and David T Alexander with the bill mailed to Taylorsville Georgia. No homestead on the property. A white pages search indicates an Ivanette R. & Troy Alexander live at this address. Polk County tax records do not indicate Mr. Turner lives in Polk County or owns property there.
6. Department of Motor Vehicle records indicate James A. Turner has no vehicles registered in Chattooga County. However, there are vehicles registered in James A. Turner in Polk County.
7. According the Chattooga County voters registration office voter registration records indicate Mr. James A. Turner votes in Polk County. He is registered as having a 200 Jaycees Road Rockmart address.

**Conclusion:**

1. Guidelines for Homestead exemption are contained within O.C.G.A. 48-5-40. The basic requirements is that the recipient of the exemption has:
  - a. a recorded legal interest in the property,
  - c. maintains their legal residence on the property
  - d. does not claim a homestead exemption at another property.
2. The owners' absence during most of the year, his receiving mail at a location other than the subject property, motor vehicle registration and voter registration indicates the owners' legal residence is not the subject property.

**Recommendations:**

- a. Deny owners' request and notify owner of denial and reason for denial.

Reviewer's Signature: Leonard Barrett Date: 05/16/2012

*Motion to accept recommendations*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

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**XI. Invoices and Information Items:**

- a. Job applications: Social Security numbers on job applications – Requesting the Board’s instruction on removing the field for Social Security numbers – also this field is on homestead applications. The state exemption application may be a mandatory form that we cannot change.

*Motion to remove the field for Social Security numbers on job applications*

*Motion: Mr. Calhoun*

*Second: Mr. Richter*

*Vote: all in favor*

**XII. Addendum:**

- a. New Hire for the Field Representative Trainee

*Motion to offer Kenny Ledford the position*

*Motion: Ms. Crabtree*

*Second: Mr. Richter*

*Vote: all in favor*

- b. Leonard requested two off days May 17 and 18, 2012 for a trip to South Georgia.



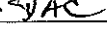

*i. The Board acknowledged and agreed.*

- c. There will be no Assessor’s meeting Wednesday, May 23, 2012.

*i. The Board discussed and agreed.*

**XIII. Meeting adjourned – 9:48 a.m.**

William M. Barker, Chairman  
 Hugh T. Bohanon Sr.  
 David A. Calhoun  
 Gwyn W. Crabtree  
 Richard L. Richter

  
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