

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 13, 2013

Attending: William M. Barker
Hugh T. Bohanon
Gwyn W. Crabtree
Richard Richter

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

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

I. **Appointments:** No appointments at this time - *The Board acknowledged.*

OLD BUSINESS:

II. **BOA Minutes:**

- a. Meeting Minutes February 6, 2013 - *The Board of Assessor's reviewed, approved and signed.*

III. **BOA/Employee:**

- 1. **Time Sheets PE: 2/13/2013** - *The Board reviewed, approved and signed.*
- 2. **Employee Reviews:** *A review for Leonard Barrett, chief appraiser is due. The Board acknowledged.*
- 3. **Education:** Faxed cancellation for Ms. Crabtree's registration in Augusta, Course I (Assessor's Recertification) - Requested information from Ms. Shaw, in charge of registration as follows:
 - 1. **Ms. Crabtree** wanted to know if she can take another course such as course IA: Assessment Fundamentals or is she required to take Course I: Certification for Assessors for the 40 hours to maintain her Assessor's Certification? -
 - 1. *According to phone conversation with Goldine Shaw on February 12, 2013 - Assessors can take any class they haven't had in 4 years (any class of 40 hours or two 20 hour classes)**Ms. Crabtree acknowledged, discussed and requested a map of the new location of the Department of Revenue.*
- 2. Received confirmations on Mr. Bohanon's registration and hotel: email forwarded to Mr. Bohanon on February 11, 2013 - Ms. Martha sent an email as reminder to pick up the check and tax forms for hotel - forwarded email to Mr. Bohanon on February 11, 2013 - *Mr. Bohanon acknowledged receiving his confirmations.*

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

Total Certified to the Board of Equalization - 89
Cases Settled - 89
Hearings Scheduled - 0
Remaining Appeals - 0

Above reflects updates as of January 30, 2013 presented to the Board in meeting of January 30, 2013 – *The Board of Assessor's acknowledged.*

V. **Time Line:** Leonard will be forwarding updates via email – Timeline updates forwarded to the Board January 15, 2013 – No other updates at this time – *The Board acknowledged.*

VI. **Pending Appeals, letters, covenants & other items: Appeals and Appeal Status:**

- a. **2011 Appeals taken: 233**
 Total appeals reviewed by the Board: 226
 Processing: 7
 Pending appeals: 7
- b. **2012 Appeals taken: 153**
 Total appeals reviewed by the Board: 44
 Processing: 0
 Pending appeals: 110

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown.*
The Board acknowledged and discussed.

NEW BUSINESS:

VII. **Appeals 2011:**

- a. There are seven appeals being processed with Chad Bierkamp and Roger Jones. Chad is processing one of the 2011 appeals and will try to have it ready to submit to the Board by February 6, 2013.

No updates as of February 11, 2013 – The Board of Assessor's acknowledged the appeal status and acknowledged that five of the 2011 appeals are being reviewed by Leonard Barrett, chief appraiser.

- b. **Map / Parcel: 13-6**
Property Owner: Valley View 9, LLC
Tax Year: 2011

Contention: Value

Determination: After reviewing this property, we noticed that the property should have had the Conservation Easement Covenant for the 2011 tax year. This means the Total FVM should have been \$59,073. We have the Total FMV at \$459,082 for the 2011 tax year.

Recommendation: I recommend that the total FMV be at \$59,073 for the 2011 tax year to reflect the Conservation Easement Covenant.

KL & JP

The reason conservation easements change property values was discussed: The property owner has sold their rights to ever develop the property.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

VIII. **Appeals 2012:**
Map / Parcel: 46-38-64, 46-38-LT45B, 4
Property Owner: KSW Enterprises
Tax Year: 2012

Contention: Value. I am appealing and requesting re eval
 real estate market is no where near what it was 5 yrs ago. There have been numerous sales and auctions supporting the drop in price and returning to what would be considered more in line and normal values probably closer to 2001 values. For example, Dempsey auction 6/16/2010 140 acres \$88,000. The reality in my experience is we have seen an average of about a 40% to 50% drop in raw land values in the past

2012 Appeals are for the same contention as 2011 – Board action on December 19, 2012 resulted in a change of value for 2011 and the reviewer is requesting this be applied to the 2012 appeals

two years. I don't think the market will support values on land with issues such as flood plain and access. Below are some of the parcels I own in Chattooga County that I am asking to be reviewed. The parcels may have been numbered differently in 2010.

Appraiser Note: Found BOA decision on 9/22/10 for properties 46-38-L57, 46-38-L53 and 46-38-L43 to lower land factor code where property is in Flood Zone which the value price per acre is from \$2,653 to \$2,800. These are subject's neighbors. There were limited 2010 sales in the area that are in flood zone. The sales comparables used here only one tract had a sales price. 46-38-L57, sales price per acre was \$2,653.

Appraiser Note 2: Please see attachment BOA decision on 12-19-2012. I would recommend that the 2011 land factor codes apply to the 2012 tax year as well.

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

IX. Appeals 2012 Motor Vehicles:

- a. **MAP & PARCEL: 67 23**
Owner Name: Bobby McGraw
Tax Year: 2012

Owner's Contention: Value too high.....current NADA values retail \$81,900.00 wholesale \$62,300.00. Per Barry's RV Sales lucky to sale for \$60,000.00.

Determination: Property owner is appealing the value of his 2009 Fleetwood motor home. Motor Home is located at 4487 Highway 27 Summerville, Georgia. The motor home is a 2009 class A Fleetwood Bounder with a Ford chassis and a 6.8L Engine and is a gas burner. Motor Home is 35 feet in length and has approximately 20,000 miles. The value listed at the Tax Commissioners Office is \$101,575.00 and the Fair Market Value is \$40,630.00. I have listed the NADA value for this type motor home with a value of \$95,570.00 if the motor home is in excellent condition. The other comps used in this study are motor homes that are for sale by individuals and by dealers. The average value of the three comps is \$71,933.00 for the same type motor home as the subject. The average value of the three comps and also the NADA value is \$83,752.00. The comps used in this study have basically the same equipment, furniture and fixtures as the subject. The cost of the subject motor home new with other options added in sold for \$128,744.00 in 2008. I have attached a list of extra items added on the subject.

RECOMMENDATION: Recommendation is to average the NADA value and the average of the three comps for the Fair Market Value of the motor home.

NADA \$95,570.00 comps \$71,933.00 = \$167,503.00 / 2 = \$83,752.00

Fair Market Value of the motor home will be \$83,752.00 and the taxable value will be \$33,501.00.

The chairman instructed tabling this item until next agenda in order to obtain sales comparisons and make revisions to figures in the recommendation.

Reviewer: Cindy Finster

X. Covenants: The Board of Assessor's approved the covenant applications a-e as follows:

Motion to accept covenants a-e

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- a. **Map/Parcel: 46-16-LT5**
Property Owner: Dover, Zora B.

Tax Year: 2013**Contention:** Filing for new covenant on 31.77 acres of agricultural property**Recommendation:** Requesting the Board approve covenant for tax year 2013 (See attached map) - **APPROVED****Reviewer:** Wanda A. Brown**b. Map/Parcel: 38-108-A****Property Owner:** Duke, Charles**Tax Year: 2013****Contention:** Filing covenant renewal on 32.30 acres of agricultural property**Recommendation:** Requesting the Board approve covenant for tax year 2013 - **APPROVED****Reviewer:** Wanda A. Brown**c. Map/Parcel: 46-27****Property Owner:** McClung, Teresa D & Jackie**Tax Year: 2013****Contention:** Filing new covenant on 29.57 acres of agricultural property**Recommendation:** Requesting the Board approve covenant for tax year 2013 (See attached map) - **APPROVED****Reviewer:** Wanda A. Brown**d. Map/Parcel: 40-87****Property Owner:** Sausville, Bruce and Donna**Tax Year: 2013****Contention:** Filing covenant renewal on 54.09 acres of agricultural property**Recommendation:** Requesting the Board approve covenant for tax year 2013- **APPROVED****Reviewer:** Wanda A. Brown**e. Map/Parcel: 58-24-TR5****Property Owner:** White, Charles W.**Tax Year: 2013****Contention:** Filing new covenant on 13.98 acres of timber property**Recommendation:** Requesting the Board approve covenant for tax year 2013 (See attached map) - **APPROVED****Reviewer:** Wanda A. Brown**XI. Invoices and Informational Items:**

- a. GAAO North District Meeting:** Invitation from Gordon County Assessor's Office: Meeting Thursday, February 28, 9 a.m., Hall County Administration Building, 2875 Browns Bridge Road, Gainesville, GA 30504 – *Mr. Barker, Board chairman instructed emailing the invitation to each Board member.*

XII. Mobile Home Appeals 2013:

- a. Map & Parcel: 36-3**
Appellant: Crabtree, Gwyn as agent for Alfred Crabtree, Sr (*Home is titled in the names of Robert L & Shirley Nelson*)
Tax Year: 2013 Mobile Home Appeal

Appellant's Contention: 2013 Manufactured Home bill #1786 for a 1994 double-wide Chandeleur Home appeared in the name of "Nelson, Robert L & Shirley" c/o the Appellant. The Appellant is requesting that this Mobile Home account be transferred back into the name of Alfred Crabtree, Sr. as the true owner of this Home.

Determination:

1. For tax years 2000 to 2012, this account was listed in the name of Alfred Crabtree, Sr.
2. The County Tax Commissioner has requested that manufactured homes with valid certificates of title on file with the Department of Driver Services be listed in the county tax records in the name(s) of the title holder.
3. Per the records of the Department of Driver Services, there is a valid certificate of title on file for this Home in the names of Robert L & Shirley Nelson; therefore for the 2013 tax year this account was transferred into the names of Robert L & Shirley Nelson.
4. Per O.C.G.A § 8-2-181(a) manufactured homes are considered personal property as opposed to real property.
 - a) According to the definition of a "Manufactured Home" found in O.C.G.A § 8-2-131(4), the structure under consideration is a manufactured home.
 - b) Also per this same code section, manufactured homes are subject to the 'Motor Vehicle Certificate of Title Act' (O.C.G.A Title 40 Chapter 3).
 - c) Per O.C.G.A § 40-3-20(a) [next to last sentence] "All 1963 model vehicles and all successive model vehicles thereafter shall have a certificate of title".
5. O.C.G.A. § 40-3-23 and O.C.G.A. § 40-3-28 would seem to indicate that the responsibility for determining ownership of property subject to the "Motor Vehicle Certificate of Title Act" resides with "the commissioner or the commissioner's duly authorized county tag agent", not with the county Board of Tax Assessors.
6. O.C.G.A. § 40-3-32(d) states in part "...no purchaser of transferee shall acquire any right, title, or interest in and to a vehicle purchased by him unless and until he shall obtain from the transferor the certificate of title thereto, duly transferred in accordance with this Code section.

Recommendations:

1. Maintain this account in the name of the manufactured home title holder (Nelson, Robert L & Shirley).
2. Specify in the minutes of the Board of Tax Assessors, a general policy of listing manufactured home accounts having valid certificates of title on record with the Department of Driver Services under the name(s) of the title-holder(s).

- *The Board instructed researching information pertaining to a title search.*
- *The chairman suggested that the property owner could apply for title in their name or make the mobile home a permanent location therefore, no title would be required as the mobile home would become a part of the real estate.*
- *Mr. Bohanon discussed with the Board that according to No.5 of this item (O.C.G.A. regulations), this decision does not reside with the County Board of Assessors.*

b. **Map & Parcel: 48-16**
Owner Name: CLARK, ARNOLD A
Tax Year: 2013 Mobile Home Appeal

Issue:

1. 2012 BoA DECISION HAD REDUCED VALUE OF HOME FROM \$ 8,004 TO \$ 2,440 DUE TO DAMAGE TO HOME (SEE 2011 PHOTOS). FOR 2013 VALUE HAS REVERTED TO \$ 8,004.

2. VALUE OF \$ 2,440 IS TOO HIGH. HOME IS IN POORER CONDITION NOW THAN IT WAS IN 2012.

Determination:

1. Field inspection of 02/01/2013 confirms additional damage / deterioration.
2. Previous damage appeared restricted to exterior of Home. Damage now is being extended to interior.
3. Cost of repairs would most likely exceed current market value of Home.

Recommendations: Accept Appellant's return value of \$ 500.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: one abstained

c. Map & Parcel: 30-67A

Owner Name: RAGAN, DAVID H & MARY E

Tax Year: 2013 Mobile Home Appeal

Issue: CHARGED WITH 1980 12 x 48 MANUFACTURED HOME OF UNKNOWN MAKE & MODEL. RAGAN'S DO NOT OWN THIS HOME.

Determination:

1. Field inspection of 02/17/2012 confirms 12x48 MH no longer on parcel.
2. Ragan's report this Home traded in for 12x61 Home currently located on parcel.
 - a. 12x48 received homestead exemption of 2012; it was left on record with the intent of deleting it after the creation of the 2012 tax digest.
 - b. By mistake, the Home was not deleted.
 - c. 12x61 Home was added to tax records on 02/21/2012
3. 2012 satellite imagery indicates only one MH on this parcel (records indicate a 1,431 SQFT house on this parcel—house is evident in imagery).

Recommendations: VOID 2013 MH bill 002013 - Account was deleted from future year XXXXs on 02/04/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: one abstained

XIII. Addendum:

- a. 2012 Digest Review: Status update: List of progress as of 2/6/2013 available for the Board to review – *Leonard Barrett, chief appraiser discussed with the Board of Assessor the status of items pending for the 2012 Digest Review*
- b. Paulding County CUVA Policy: The Board instructed receiving the policy via email for review – *The Board acknowledged receiving the policy via email. Mr. Barker instructed returning this item to next week's agenda for discussion.*
- c. New Modem/Router tool: Verizon jetpack: *Chad Bierkamp will submit information for the Board to review.*

Contention: The Assessors Office staff has been looking at ways to make accessing appraisal records easier and more efficient while working in the field.

Chad has downloaded a free program called Team Viewer. This program allows us to access our office computers from a laptop from an off site location. To do this you still need an internet connection. A solution to this problem has been found through Verizon Wireless. Jacob Zuniga, Chattooga High School student serving his internship with the Assessor's office suggested a tethering device. Chad purchased a mobile hotspot device "Jetpack" from Verizon Wireless in Summerville on February 08, 2013. This device runs off Verizon cell towers and sends off a wifi signal which our laptops will pick up. In doing this it now allows us to access our office computers and the most current up to date appraisal records. The cost of the device up front is \$107.00 with a \$50 mail in rebate. The plan for this device is \$60 a month plus any applicable taxes. There was also a \$35 activation fee. With Verizon you have 14 days to return the device which means we have until February 22, 2013 to decide if we want to keep it and if it is actually going to work for us in the field and benefit the office. So far Chad & Kenny have used this device in the field and while there are spots in the county that Verizon doesn't have any service, so far it has proven very beneficial. Another benefit to having this is now the office staff is no longer locked out of tax records. Originally when the field representative's uploaded files to their laptop for field work any files they had locked the office staff out of those records. Now no one is locked out of any records which saves not only the field reps times but also all office staff.

Recommendation: Chad recommends the board considering this as a permanent part of our field equipment. Chad also recommends that if the board doesn't see the need to keep this devise to make a definite decision no later than February 20, 2013 so we can cancel the service without being locked into a 2 year commitment.

- 1. *The Board of Assessor's instructed Wanda Brown, secretary to send this full review to the Board members for further review.*
- 2. *The Board instructed Chad Bierkamp, mapper to send the Board full details of the proposal and record keeping on the trial period using the device.*

- d. *Map/Parcel: 5-16; Mountain Cove Properties, LLC: Refund form was reviewed, approved and signed.*
- e. *The Board discussed the 2013 expenditure and the feasibility of meeting the budget.*

XIV. Meeting adjourned – 10:56 a.m.

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