

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of February 20, 2013

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

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Regular Meeting called to order 9:07 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 13, 2013 – *The Board of Assessor's reviewed, approved and signed.*

III. **BOA/Employee:**

- 1. *Board members received checks.*
- 2. **Training:** Registration request for Gwyn Crabtree and Wanda Brown to attend Course III: Valuation of Personal Property, Atlanta, GA: April 15-19, 2013 – There are no prerequisites for this course: It is a credit toward obtaining Appraiser II level certification – *Requesting the Board approve Gwyn Crabtree, Board Member and Wanda Brown, secretary to attend the class.*  
*Motion to approve*  
*Motion: Mr. Richter*  
*Second: Mr. Bohanon*  
*Vote: all in favor*

*Mr. Barker informed the Board that he would like to attend the GAAO class in Gainesville, GA.*  
*Mr. Barker instructed Leonard to check with the County Commissioner for use of the county car.*

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 –  
*No further updates as of February 19, 2013 – The Board acknowledged.*

V. **Time Line:** Leonard will be forwarding updates via email – No other updates at this time – *The Board of Assessors acknowledged.*

**VI. 2011 Pending Appeals: Appeals and Appeal Status:****a. 2011 Appeals taken: 233**

Total appeals reviewed by the Board: 226

Processing: 5

Pending appeals: 7

<b>2012 Appeals taken: 153</b> Total appeals reviewed Board: 50 Processing: 16 Pending appeals: <b>104</b>
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There are seven 2011 appeals being processed with Chad Bierkamp and Roger Jones. Chad is processing the Kerkinbo appeal and will try to have it ready to submit to the Board by February 6, 2013- no updates for the Kerkinbo II, LLC as of February 18, 2013. – *Requesting the Board acknowledge*

*ii. Five of the 2011 appeals are in process with Leonard – No updates on the status as of February 18, 2013 – The Board acknowledged.*

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

**NEW BUSINESS:**

**I. Appeals 2012:** No 2012 appeals to submit at this time – *The Board acknowledged.*

**II. Covenants:****a. Map/Parcel: 8-47**

Property Owner: Chappalear H E

Tax Year: 2013

**Determination:**

1. There is an existing covenant for map/parcel 8-47 which expires December 30, 2012.
2. A letter notifying the property owner of the expiration dated November 13, 2012 is available for the Board to review.
3. The letter along with the covenant application was returned to our office with an unable to forward label from the post office dated 11/13/2012 showing the resident moved.
4. Attempts were made to locate the property owner looking for phone numbers and new addresses in the web white pages and local directory.
5. An attempt to reach Mr. Chappalear by phone was made on 11/16/2012. There was no answer and no machine to leave a message.
6. The local 911 listing of 2011 and 2012 indicates that H. E. Chappalear is deceased.
7. Research in the Social Security Death Index records indicates a Harry E. Chappalear, Georgia, deceased, 2010.
8. It is unknown how to contact family members.

**Recommendation:** Since all attempts have been exhausted it is recommended that the covenant exemption be removed after the April 1, 2013 deadline to renew.

Reviewer: Wanda A. Brown

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

*The Board of Assessors approved covenants b-1 as follows:*

*Motion to approve covenants b-1*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**b. Map/Parcel: 78-37-B**

Property Owner: Rogers, Lora A.

- Tax Year: 2013**  
**Contention: Filing for new covenant on 13.12 acres of agricultural property**  
**(See attached map) - APPROVED**
- c. Map/Parcel: 16-33**  
**Property Owner: Brown, Lora A.**  
**Tax Year: 2013**  
**Contention: Filing for new covenant on 10.02 acres of agricultural property**  
**(See attached map) - APPROVED**
- d. Map/Parcel: 78-8-F**  
**Property Owner: Goodwin, Jimmy**  
**Tax Year: 2013**  
**Contention: Filing for new covenant on 17.22 acres of agricultural property**  
**(See attached map) - APPROVED**
- e. Map/Parcel: 8-85-A**  
**Property Owner: Pickle, Lola Clark**  
**Tax Year: 2013**  
**Contention: Filing for new covenant on 3.63 acres of agricultural property that adjoins**  
**126 acres, map/parcel 9-52 under the same owner**  
**(See attached map) - APPROVED**
- f. Map/Parcel: 46-4**  
**Property Owner: Simmons, Melvin Roy**  
**Tax Year: 2013**  
**Contention: Filing renew covenant on 32 acres of agricultural property - APPROVED**
- g. Map/Parcel: 74-50**  
**Property Owner: Cargle, James Oliver**  
**Tax Year: 2013**  
**Contention: Filing to renew covenant on 16.54 acres of agricultural property -**  
**APPROVED**
- h. Map/Parcel: 74-57**  
**Property Owner: Cargle, James Oliver**  
**Tax Year: 2013**  
**Contention: Filing to renew covenant on 13.54 acres of agricultural property -**  
**APPROVED**
- i. Map/Parcel: 83-13-B**  
**Property Owner: Cargle, James Oliver**  
**Tax Year: 2013**  
**Contention: Filing to renew covenant on 115.68 acres of agricultural property -**  
**APPROVED**
- j. Map/Parcel: 37-6**  
**Property Owner: Stowe, Joann**  
**Tax Year: 2013**  
**Contention: Filing a new covenant on 30 acres of agricultural property**  
**(see attached map) - APPROVED**
- k. Map/Parcel: 48-34**  
**Property Owner: Housch, John**  
**Tax Year: 2013**  
**Contention: Filing a new covenant on 14 acres of agricultural and timber use property -**  
**APPROVED**
- l. Map/Parcel: 74-55**  
**Property Owner: Cargle, James Oliver**  
**Tax Year: 2013**

**Contention: Filing to renew covenant on 65.71 acres of agricultural property -  
APPROVED**

**III. Invoices and Informational Items:**

- a. Information for the Board: There have been 126 Homestead applications filed as of February 18, 2013 and 56 Conservation covenants for tax year 2013.
- i. Homestead applications that have all the income documentation and all the required information are being processed.
  - ii. Most applicants who come in to file don't have their income documentation at the time of submitting the application.
  - iii. The applicant is allowed to return their documentation by April 1, 2013 at which time if they have not brought in their income or completed the information required; letters are sent out to inform the property owner's they did not qualify due to lack of documentation. *(This letter gives them a chance to submit the required documentation)*
  - iv. The process works the same for covenants: the property owner may submit the application and if there are additional signatures or other information required, we request they bring it by April 1, 2013.

Reviewing applications, entering the data, keeping electronic files and sending letters to property owners of homesteads and conservation covenants is completed by Wanda Brown. Approximately 90% of hard copy files of homesteads are kept by Jacob Zuniga, Intern from Chattooga High School – *The Board of Assessor's acknowledged.*

**IV. 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 Chandeaur 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).

*No Board action made on this item*

*The Board of Assessors instructed involving Kathy Brown, Tax Commissioner in devising a policy as shown in recommendation.*

- b. **Map & Parcel: 48-72**  
**1999 16 x 66 ATLANTIS BY CLAYTON HOMES, INC**  
**Owner of Record: McCALL, RUSSELL**  
**Tax Year: 2010 - 2012**

**Contention: MANUFACTURED HOME CAN NEITHER BE LOCATED NOR IDENTIFIED**  
**Determination:**

- 1. Home was located on lot 4 of the Elder Trailer Park.
- 2. Home was removed from the park some time in tax year 2009; a 12x65 1975 year model manufactured home owned by Christy Hogue has been sitting at that location since tax year 2010.
- 3. Cannot locate Mr. McCall
  - No listing in the E-911 directory
  - No listing in the local phone book.
  - No clear reference per internet search.
  - Owners/Managers of the park report not knowing where either Mr. McCall or the Home is located
- 4. Home has outstanding bills 2010 to 2012

**Recommendations:**

- 1. Void outstanding 2010 to 2012.
- 2. Home has been deleted from Future Year XXXXs prior to creating 2013 MH Digest

*Reviewer: Roger Jones*

*Motion to accept recommendation*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: one abstained*

- c. **Map & Parcel: NOT KNOWN**  
**1987 14x72 PALM HARBOR MANUFACTURED HOME**  
**Owner of Record: BARTON, DONALD & MELANIE**  
**Tax Year: 2008 - 2012**

**Contention: MANUFACTURED HOME CAN NEITHER BE LOCATED NOR IDENTIFIED**  
**Determination:**

1. Home listing appears to be a legacy listing pre-dating the 1990 revaluation.
2. Map ID and Street Location have never been on record
3. Cannot locate either of the Bartons
  - a. No listing in the E-911 directory
  - b. No listing in the local phone book.
  - c. No clear reference per internet search.
4. Home has outstanding bills 2008 to 2012

**Recommendations:**

1. Void outstanding 2008 to 2012 bills.
2. Home has been deleted from Future Year XXXXs

*Reviewer: Roger Jones*

*Motion to accept recommendation*

*Motion: Mr. Bohanon*

*Second: Mr. Richter*

*Vote: one abstained*

**V. Additional Items:**

- a. Leonard requested to be off Friday, February 22 (trip to Savannah) – *The Board discussed and approved.*
- b. *Ms. Crabtree discussed the need for another field representative to go out and track mobile homes – The Board discussed their instructions to devise a policy for mobile home tax records.*
- c. *Mr. Bohanon instructed getting a comparison checklist pertaining to the issues with computers purchased from Computer Central and discussing it in the next meeting.*
- d. *The Board discussed the issues of having one county car for field representatives and appraisers to use in the Assessor's office. The Board instructed preparing a written request asking the County Commissioner, Jason Winters for replacing the previous second car that went to the shop and was never repaired or returned.*

**VI. Meeting adjourned – 10:20 a.m.**

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