

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of February 27, 2013

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Attending: William M. Barker  
Gwyn W. Crabtree  
Richard Richter

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Regular Meeting called to order 9:20 a.m.

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

I. **Appointments:** Kathy Brown, Tax Commissioner and Roger Jones, Field Appraiser attended the meeting to discuss creating a mobile home policy.

a. **Establishing Ownership of mobile homes:**

- i. Mr. Barker asked if it is documented in the law on how long a property owner is allowed before obtaining a title to the mobile home?
- ii. Ms. Brown, tax commissioner informed the Board that the new owner has seven days after the purchase to apply for a title and if the purchase is made from a manufacturer, they have 30 days pertaining to mobile homes dated after the year 1963.
- iii. She informed the Board that if there is no title they can apply for a title bond and it is a legal requirement.
- iv. She discussed with the Board that no title is issued unless a paid receipt of taxes is submitted and that anytime a mobile home changes hands a title should be processed or a title bond applied for.
- v. The Board discussed addressing the issue of title and ownership at the time a decal is issued or a permit to move the mobile home.
- vi. Roger Jones, mobile home appraiser is concerned about the mobile homes where there is no paperwork and the owner can't produce a title or any paperwork; what would be the policy or procedure to handle these?
- vii. The Board discussed the possibility of requesting a title be produced before a permit is issued.
- viii. Ms. Kathy Brown discussed with the Board that surrounding counties keep a checklist of the utilities applied for indicating ownership.

b. **Suggestions to began forming a mobile home policy:**

- i. Analyze the current Mobile Home records checking those that are sound valued, in bad condition or older than 1963
- ii. Research a list of mobile homes generating no tax revenue
- iii. Generate a list of those being used as storage
- iv. Address the problem of what is on the books and begin to form a policy starting from there.

c. Kathy Brown, tax commissioner also discussed the following with the Board of Assessors:

- i. Appeals on motor vehicles
- ii. The state value verses the NADA value

- iii. Ms. Brown is requesting something in writing to be permitted to use NADA values to determine motor vehicle values.

OLD BUSINESS:

II. BOA Minutes:

- a. Meeting Minutes February 20, 2013 – *The Board of Assessors reviewed, approved and signed.*

3. BOA/Employee:

- a. *Time Sheets PE: 2/27/2013 – The Board reviewed, approved and signed.*  
 b. *Time Sheets Discussion: Funeral leave:* There was a request about funeral leave in discussion about a question pertaining to Chad Bierkamp's absence being counted as sick leave or funeral leave. There was a quorum with 3 members present and one Board member had to leave before a Board decision was reached – *The time sheets were then signed with the hours counted as vacation/sick leave and the remaining Board members instructed bringing this back for discussion next week with all members present.*

4. 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 26, 2013 – The Board acknowledged.*

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

5. 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> <b>Total appeals reviewed Board: 50</b> <b>Processing: 16</b> <b>Pending appeals: 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 26, 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: 55-38**  
**Property Owner: Harris, Joey**  
**Tax Year: 2012**  
**Contention: Request for covenant renewal**

**Determination:**

- 1) Covenant application was submitted with one notarized signature
- 2) According to deed research there are other parties with a legal interest in the property
- 3) In the past the Board of Assessor's has required signatures of all parties with a legal interest
- 4) A letter to the property owner requesting the remaining signatures is available for the Board's review

**Recommendation:** Requesting the Board review and approve the letter requesting additional signatures by signing the BOA agenda review form.

**Reviewer:** Wanda A. Brown

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

**11. Homesteads:**

- a. **Map/parcel: 75-L01 & 75-L01-A**  
**Property Owner: Gordon, Joseph P & Cynthia**  
**Tax Year: 2013**

**Contention:** Requesting state homestead and local homestead exemptions

**Determination:**

- 1) The applications were submitted on December 26, 2012
- 2) The property owner informed our office that he and his wife have no income for the year 2012.
- 3) The property owner reported that he had extensive medical issues and was unable to work and was not eligible for governmental or state assistance
- 4) The property owner is not a disabled veteran
- 5) Research of tax records indicates that one property is commercial and one is just land.
- 6) The year of birth on the application indicates that the property owner does not qualify for state or local exemptions.
- 7) Research of Cherokee County tax records indicates that the property owner is homesteaded in Cherokee County.
- 8) According to OCGA, a property owner cannot receive homestead exemption on 2 properties

**Recommendation:** Deny exemption applications for map/parcels: 75-L01 and 75-L01-A to comply with OCGA.

**Reviewer:** Wanda A. Brown

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

- b. **Map/parcel: L01-14**  
**Property Owner: Doss, V.L.**  
**Tax Year: 2012**

**Contention:** Requesting Veterans' exemption

**Determination:**

- 1) The 2013 application was submitted with the proper documentation
- 2) A letter from the Veteran's Administration is available for the Board of Assessor's to review
- 3) The letter indicates that Mr. Doss is permanently and totally disabled and was granted entitlement to the 100% rate.

**Recommendation:** Requesting the Board review, approve and sign exemption application and review form approving the Veteran's exemptions for Mr. Doss.

**Reviewer:** Wanda A. Brown

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

**c. Map/parcel: 29-5-A**

**Property Owner:** Camp, Katherine % Mary K. Bullard – Life Estate

**Tax Year:** 2013 (2011 & 2012)

**Contention:** Property owner received exemptions that should have been applied to her elderly mother's property. (Discovered while researching a neighbor's property)

**Determination:**

- 1) An exemption application filed April, 2011 was for Katherine Camp intended for map/parcel 29-5
- 2) The exemptions were applied to map/parcel 29-5-A in the name of Katherine Camp in care of Mary K Bullard – Life Estate.
- 3) A refund was applied for tax year 2011 and approved for Katherine Camp not receiving exemptions and her records were corrected.
- 4) The records for map/parcel 29-5-A have been corrected for tax year 2013

**Recommendation:**

Send the property owner notification of corrections and since map/parcel 29-5-A received elderly exemptions for 2011 and 2012 incorrectly – Requesting the Board of Assessors please advise.

**Reviewer:** Wanda A. Brown

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

**d. Map/parcel: 39E-11**

**Property Owner:** Money, Billy S.

**Tax Year:** 2012

**Contention:** Homestead left off in error

**Determination:**

- 1) Research of tax records indicate that the property owner for 2011 and previous years is in the name of Sarah Alice Bridges Money.
- 2) Research of homestead files indicate that the original application was filed in the name of Billy Money with the income only of Billy Money.
- 3) According to O.C.G.A. 48-5-40 an applicant must have a legal interest in the property and live on the property and submit application with income and information of applicant and spouse.
- 4) Deed research indicates that the property transferred to Billy S. Money on March 25, 2011.
- 5) A refund for tax year 2012 in the name of Billy S. Money was submitted on February 12, 2013.

**Recommendation:** Deny refund for tax year 2012 to Billy Money and approve homestead exemption application Mr. Money submitted for tax year 2013.

**Reviewer:** Wanda A. Brown

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

**12. Invoices and Informational Items:**

- a. Tax Assessors Website: qpublic.net: Invoice #18978 dated 2/21/2013: Amount due \$625.00 – *The Board reviewed, approved and signed.*
- b. Computer Purchase: Computer Central: Comparison Breakdown

	Tower Originally On Quote Discontinued Model	Tower Shipped and Delivered Replacement Model
Model#	Lenovo M77	Lenovo M78
CPU	AMD Athlon II X2 3.2 GHz CPU	AMD Trinity Dual Core 3.4/3.6GHz CPU
RAM	8GB DDR3 (Came with 4GB, and we would provide an additional 4GB as a bonus)	(Came with 2GB originally, we are upgrading the systems to 8GB, we have provided 4GB already, and we were unaware they had dropped to 2GB, remaining upgrade has been delayed, by the product vendor (Kingston) multiple times, product expected anyday....)
HDD	500 GB SATA	250 GB SATA
OS	Windows 7 Pro OS	Windows 7 Pro OS
Warranty	3 YR Onsite	3 YR Onsite

**Comparison**

- CPU Better/Faster CPU
- RAM Same Amount of RAM
- HDD Lesser HDD
- OS Same OS
- Warranty Same Warranty

A faster CPU for less HDD space, the new model was released with the same price point as the M77.

*Reviewer: Chad Bierkamp*

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

**13. 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 1004 double wide Chandeaur Home appeared in the name of "Nelson, Robert L & Kathy Brown, Tax Commissioner and submitted to the Board", 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).

**Reviewer:** Roger Jones

*Note: In a previous meeting the Board instructed getting with Kathy Brown to devise a policy as indicated above in recommendation 2.*

*The Chairman of the Board instructed that since no vote could be made without a quorum, this item is to return to next week's agenda.*

**III. Meeting adjourned – 10:25a.m.**

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

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