

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of *March 6*, 2013

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

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Regular Meeting called to order 9:05 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 27, 2013 – *The Board of Assessor's reviewed, approved and signed.*

**III. BOA/Employee:**

- 1. *Board members received checks.*
- 2. Field Representative Trainee: Kenny Ledford completed and passed his Course IA exam with a score of 100- *The Board acknowledged and congratulated Kenny Ledford and Chad Bierkamp for their perfect scores of 100 on the Course IA exam.*

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

**Total Certified to the Board of Equalization – 95**  
**Cases Settled – 91**  
**Hearings Scheduled – 0**  
**Remaining Appeals – 4**

*Updates as of March 5, 2013 – The Board acknowledged updates.*

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

**VI. 2011 Pending Appeals: 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</b>
Total appeals reviewed Board: 50
Processing: 16
Pending appeals: 103

Weekly updates and daily status kept for the 2011 and 2012 appeal logs: *Wanda A. Brown.*  
*The Board acknowledged the pending 2011 appeals will drop to 6 once the James Ransom appeal below is settled. The Board acknowledged the status of the 2012 appeals.*

## NEW BUSINESS:

**I. Appeals 2011:****Map & Parcel:** 00003-00000-052-00E & 00003-00000-052-00F**Owner Name:** James A. Ransom**Tax Year:** 2011**Owner's Contention:** Mr. Ransom contends he owns parcels 00003-00000-052-00E & 00003-00000-052-00F and both tracts are 5 acres. He wants to know why both parcels aren't valued the same since they are equal in acres.**Determination:** Chad had determined that both tracts are owned by Mr. Ransom according to deed book 511 page 475 (00003-00000-052-00E) and deed book 533 page 310 (00003-00000-052-00F). Both tracts are 5 acres in size and neither have road frontage. Also neither has a specified easement according to said deeds. After researching appraisal records Chad has determined 00003-00000-052-00E is being taxed with road frontage and 00003-00000-052-00F is being taxed with limited access and both should be taxed with no access.**Recommendations:** Chad recommends correcting this change in future year records along with refunding this account to the maximum allowed by GA law for incorrect information in our records.**Motion to accept recommendation****Motion:** Mr. Richter**Second:** Mr. Bohanon**Vote:** all in favor**II. Appeals 2012:** No 2012 appeals to submit at this time – *Requesting the Board acknowledge**a. 2012 Mohawk appeals 50 PP:IF 572 A & PP:FF 101 A**Withdrawn from Board of Equalization as follows*

Cindy:

Per our discussion, Ernst & Young moves to withdraw the two personal property appeals (50 PP:IF 572 A & 41 PP:IF 101 A) that are scheduled to be heard on March 19. I ask that you please respond to my correspondence to verify the withdrawal once your system is updated.

Thank you.

Sincerely, Bo Bearse

*The Board of Assessor's acknowledged.***III. 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

**Motion to accept recommendation**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

**Vote:** all in favor

**IV. 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 48-5-311, 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

**Motion to accept recommendation**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

**Vote:** all in favor

**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.
- 4) The disability is service connected.

**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

**Motion to accept recommendation**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

**Vote:** all in favor

**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 it is being requested to obtain the advice of the Board.

**Reviewer:** Wanda A. Brown

*Motion to table this item to check with Kathy Brown, Tax Commissioner to see if a billing statement was sent on a bill with a zero balance*

*Motion: Mr. Richter*

*Second: Mr. Bohanon*

*Vote: all in favor*

**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) The exemption was being received by Billy Money before the property ever transferred into his name.
- 6) 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

*Motion to accept recommendation*

*Motion: Ms. Crabtree*

*Second: Mr. Richter*

*Vote: all in favor*

e. **Map/parcel: 66-52-D**  
**Property Owner: McGinnis, Robert**  
**Tax Year: 2013**

**Contention: Requesting Veterans' exemption**

**Determination:**

- 1) The homestead exemption application was submitted on January 8, 2013 along with a letter of veteran's benefits (payment amount) from the Department of Veterans Affairs
- 2) The letter does not clearly state the percentage of service connected disability.
- 3) The letter states that the overall combined rating is 100% determined by a combined rating table that considers the effect from the most serious to the least serious conditions.
- 4) According to O.C.G.A. § 48-5-48(a)(1) – A wartime veteran who was discharged under honorable conditions and who has been adjudicated by the Department of Veterans Affairs of the United States as being totally and permanently disabled and entitled to receive service connected benefits so long as he or she is 100 percent disabled and receiving or entitled to receive benefits for a 100 percent service connected disability;

**Recommendation:** Requesting the Board the Board of Assessor's review the letter submitted by the applicant and give instructions on whether or not to send letter requesting clarification of service connected percentage of disability.

**Reviewer:** Wanda A. Brown

**Motion to approve the Veteran's exemption for tax year 2013**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

**Vote:** one abstained

**V. Invoices and Informational Items:**

**a. 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 – Board instructed receiving email sent to Chad from Trey Goble.

- b. **Jetpack: Verizon Wireless: Account # 442006164; Due Date: 3/15/2013; Invoice # 9700212669; Amount Due \$63.21**
  - i. *Motion to approve payment*
  - ii. *Motion: Mr. Bohanon*
  - iii. *Second: Mr. Richter*
  - iv. *Vote: all in favor*
- c. **Tax Assessor's Website: qpublic.net: Date 1/15/2013: Invoice # 18930R: Amount Due \$545.00 – The February invoice was re-sent as follows:**

To Leonard Barrett:

I apologize, but your February invoice was mis-dated as January. I have attached the corrected invoice to this e-mail. Your January invoice has been paid, and I sent your March invoice last week. Please remit payment at your earliest convenience. If payment for Invoice #18930 has already been sent, it will be applied to this invoice for February.

If you have any questions, comments, or requests concerning your account, please contact me at the e-mail address below.

If you'd like to speak with someone about your website, please call our office at 386-734-1954, or log on to qphelp.net.

*The invoice referred to above has already been sent to Sharon in the Commissioner's office to be paid.*

**Recommendation:**

*Requesting the Board review and sign corrected email to be sent to Ms. Sharon with the explanation from Nancy Gear (qpublic).*

*Reviewer: Wanda A. Brown*

*The Board reviewed, approved and signed the corrected invoice.*

**VI. 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 Chandeleur Home appeared in the name of "Nelson, Robert L & Shirley Nelson" and is requesting that this Mobile Home account be transferred to the true owner of this Home.

<p>On hold pending a policy is created with Kathy Brown, Tax Commissioner and submitted to the Board</p>	<p>is Sr. as the</p>
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**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 Board will table this item until a rough draft policy is presented for review.*

**VII. Additional Items:**

- a. Motor Vehicle appeals: A letter to the Board for Kathy Brown, Tax Commissioner to use NADA values for motor vehicle appeals was discussed. The Board will review the letter in meeting of March 13, 2013.
- b. Land sales published in The Summerville News were discussed pertaining to Ms. Crabtree's inquiries about where the figures come from. Leonard informed the Board that the land sales are obtained from the Clerk of Courts website then downloaded to a Wingap site that may be accessed by the public.

**VIII. Meeting adjourned – 10:10a.m.**

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