

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

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

Regular Meeting called to order 9:20 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 March 6, 2013 – *The Board of Assessor's reviewed, approved and signed.*

3. BOA/Employee:

- a. *Mail:* Georgia Property Tax News: Board members received.
- b. *Email:* Steve Roddham, attorney on civil case: Need computer information from Board members – see email correspondence – *The Board members discussed the email and will let Leonard know when they changed over computers to report back to Steve Roddham.*
- c. *Time Sheets PE: 3/13/2013 – Reviewed, approved and signed.*
- d. *Training:* Kenny Ledford, field representative trainee has been registered for the Regional Exam on April 2, 2013 – *The Board of Assessor's acknowledged.*
- e. *Course III: Personal Property:* Gwyn Crabtree and Wanda Brown have been enrolled for April 15th-19th, 2013 at Georgia Department of Revenue, Southmeadow: Atlanta, GA. – *Ms. Crabtree received her confirmation of enrollment.*

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

- a. **Total Certified to the Board of Equalization – 95**
Cases Settled – 91
Hearings Scheduled – 0
Remaining Appeals – 4
The board acknowledged.

b. Mohawk scheduled for BOE March 19: Letter to Mr. Barse, Mohawk from Kathy Simpson notifying the Board of Assessors that Ernst & Young moves to withdraw the personal property appeals for Mohawk

Updates as of March 12, 2013 – The Board of Assessor's acknowledged.

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

6. **2011 Pending Appeals: Appeals and Appeal Status:**

- a. **2011 Appeals taken:** 233

Total appeals reviewed by the Board: 227

Processing: 6

Pending appeals: 6

2012 Appeals taken: 153

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 remaining six 2011 appeals are in Leonard's review. The Board acknowledged that Leonard has been pre-occupied with the information request from Attorney Steve Roddham pertaining to the civil case.

NEW BUSINESS:

I. Appeals 2011:

- a. **KSW Enterprises – 46-38-64, 46-38-L46, 46-38-L45-B and 46-38-LT-45A**

Representative/Owner: Scott Williams signed an appeal waiver for 2011 and a waiver for 2012 appeals after receiving the notice of value change per BOA notices February 28, 2013.

The property owner agrees with the Board of Assessor's decision. *The Board chairman, Mr. Barker signed the KSW appeal waivers to be mailed to property owner.*

- II. Appeals 2012:** No 2012 appeals to submit at this time – *The Board acknowledged and discussed with Leonard whether or not the 180 day rule applies to appeals. Leonard informed the Board that the 180 day rule for Board action on appeals does not apply to 2012 tax year appeals due to the percentage of value assessment changes sent out to over 50% of property owners.*

III. Covenants:

74 total covenants filed for tax year 2013 as of March 8, 2013.

32 are new covenants AND 35 are renewals and the remaining are continuations

The Board of Assessor's acknowledged the status of covenants.

Motion to accept covenants a-f below as follows:

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

- a. **Map/parcel: 73-29**

Property Owner: Dawson, Michael D & Mary Lynn

Tax Year: 2013

Contention: Filing to renew covenant on 35 acres of agricultural and timber use property

Recommendation: Requesting the Board of Assessor's approve covenant -

APPROVED

Reviewer: Wanda Brown

- b. **Map/parcel: 16-65**

Property Owner: DuBois, Joan

Tax Year: 2013

Contention: Filing to renew covenant on 65.94 acres of wildlife and tree producing property

Recommendation: Requesting the Board of Assessor's approve covenant- **APPROVED**

Reviewer: Wanda Brown

- c. **Map/parcel: 56-63**
Property Owner: Head, Billy J. & Maxine
Tax Year: 2013
Contention: Filing to renew covenant on 23 acres of timber use property
Recommendation: Requesting the Board of Assessor's approve covenant- APPROVED
Reviewer: Wanda Brown
- d. **Map/parcel: 63-68**
Property Owner: Martin, Charles Brannon Revocable Trust
Tax Year: 2013
Contention: Filing to continue covenant on 43 acres of harvesting hay and wildlife habitat
Recommendation: Requesting the Board of Assessor's approve covenant- APPROVED
Reviewer: Wanda Brown
- e. **Map/parcel: 30-4**
Property Owner: Vernon, Tommy, Samuel and Kathryn
Tax Year: 2013
Contention: Filing to renew covenant on 79 acres of wildlife habitat
Recommendation: Requesting the Board of Assessor's approve covenant- APPROVED
Reviewer: Wanda Brown
- f. **Map/parcel: 35-78**
Property Owner: Gilreath, Judson and Brenda McRae
Tax Year: 2013
Contention: Filing to continue covenant on 129 acres of agricultural property
Recommendation: Requesting the Board of Assessor's approve covenant- APPROVED
Reviewer: Wanda Brown

11. Homesteads:

- a. **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 year¹2013

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

The Board instructed checking with Ms. Kathy Brown, Tax Commissioner to see if a billing statement was mailed on a zero balance tax bill. Per phone conversation on March 12, 2013 it was verified by Marlene Tinney that the billing statements with zero balances are sent out to property owners.

Requesting the Board acknowledge and refer to recommendation above for further instructions to reviewer.

Motion to correct the tax bill and correct exemptions in tax records

Motion: Ms. Crabtree

Second: Mr. Richter

Vote: all in favor

12. Invoices and Informational Items:

- a. Chad prepared a BOA agenda review item for February 02, 2013 for a mobile hotspot "jetpack". Below is the cost comparison study the BOA requested before making a final decision.

Without Jetpack

- It takes Kenny approximately 20 minutes to download files to take to the field.
 - This locks all office staff out of these records and no changes can be made until the records have been released.
 - If the field crew comes up on a property in which they didn't download while in the office they cannot review that property in the field.
- When the field crew is done for the day it takes an additional 10 to 15 minutes to reload the files to the system when they get back to the office.
- Approximately 40 +/- minutes are wasted per day from having to wait for files to be downloaded to the field computer.

With Jetpack

- The 40 minutes it use to take the field representatives to load files means that 40 minutes can now be used in the field doing actual field work.
- Files will no longer have to be loaded onto the laptop which means no one in the office will be locked out of any files being used by the field reps.

Cost

- Originally we were quoted approximately \$60 - \$65 per month for the jet pack. After talking with Martha Tucker at the Commissioners office, we can get the same jetpack but on their current plan and the cost will only be \$37.99 per month.
 - The total cost to wait on files to be downloaded is approximately \$147 per month. The cost of the jetpack is only \$37.99 per month. Per year the total cost to load files is approximately \$1800. The total cost for the jetpack per year is less than \$500.
 - $40 \text{ (minutes wasted per day)} \times 20 \text{ (working days per month)} = 800 \text{ (minutes wasted per month)}$
 $800 \text{ (minutes wasted per month)} \div 60 \text{ (minutes in an hour)} = 13.33 \times 11.06 \text{ (hourly pay rate)} = \$147 \text{ (wasted per month)}$
- Mrs. Tucker informed us that if the assessors office wanted a jetpack to let her know and she will take care of everything.

Recommendations: Chad recommends contacting the Commissioners office and purchase the jetpack.
Motion to approve purchase of jetpack and forward request to the Commissioner's office to comply with the rate Chad discussed with Ms. Martha Tucker

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

13. Mapping:a. **Map & Parcel: 00S12-00000-030-000****Owner Name: Dawson, Michael D & Jason A****Tax Year: 2010 - 2013****Contention:** The City of Summerville called about the house on this property needing to verify ownership. According to the City this house is owned by Sue and Fay Hurley and not the Dawsons.**Determination:** According to deed book 225 page 220 this property was originally owned by the Hurleys. According to deed book 530 page 231 a portion of this property was sold to the Dawsons in July of 2007. The entire property was transferred in error in 2007 instead of just a portion.**Recommendations:** Chad recommends refunding this account for tax years 2010-2012 for paying taxes on a house and land which was incorrectly transferred into their name and also correct future year records to reflect this change.**Motion to accept recommendation****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: one abstained**b. **Map & Parcel: 00S12-00000-030-00B****Owner Name: Hurley, Fay & Sue****Tax Year: 2010 - 2013****Owner's Contention:** The City of Summerville called about the house on this property needing to verify ownership. According to the City this house is owned by Sue and Fay Hurley but the Assessors records have Michael D & Jason A Dawson as the owners.**Determination:** According to deed book 225 page 220 this property was originally owned by the Hurleys. According to deed book 530 page 231 a portion of this property was sold to the Dawsons in July of 2007. The entire property was transferred in error in 2007 instead of just a portion.**Recommendations:** Chad recommends creating a new account for the Hurley's which will include .64 acres and improvements. Chad also recommends filling out an N.O.D in the Hurley's name for tax years 2010 - 2012 and correcting our future year records to reflect this change.**Motion to accept recommendation****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: one abstained****14. 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 #1 Home appeared in the name of "Nelson, Robert L & Shirley"

requesting that this Mobile Home account be transferred back into the name of Alfred Crabtree, Sr. as the true owner of this Home.

On hold pending a policy is created with Kathy Brown, Tax Commissioner and submitted to the Board

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

Ms. Crabtree informed the Board that this mobile home has been corrected and titled in the correct name. Ms. Crabtree instructed removing this item from the agenda. The Board did not take action as a whole to remove this item. (Note – Ms. Crabtree never filed an appeal.)

b. Devising a Mobile Home Policy:

- i. Note; In a previous meeting the Board instructed getting with Kathy Brown to devise a policy as indicated above in item 14, recommendation.
- ii. Note 2: The Board met with Kathy Brown and Roger Jones on March 6, 2013 to discuss devising a mobile home policy.
- iii. Roger prepared a list for the Board to review of delinquent manufactured homes accounts. An email of this list was sent to Leonard and the Board of Assessor's on March 5, 2013.
- iv. The Board instructed returning this item to the next agenda on March 13, 2013.
The rough draft policy has been forwarded to Ms. Kathy Brown for her review. The Board instructed returning this item pertaining to devising a mobile home policy to the next agenda after Ms. Kathy has reviewed.

Leonard Barrett, chief appraiser discussed the following with the Board:

Once passed the point of the Assessor's office acknowledging a mobile home on a property and entering it into tax records with a value with the best of their knowledge in the name of the owner regardless of existing title; it is no longer the responsibility of the Assessor's office.

c. Map & Parcel: 40-26A

1992 23x48 OMNI MANUFACTURED HOME BY DESTINY

Appellant: NORTON, ELOISE

Tax Year: 2013

Contention: MANUFACTURED HOME SOLD PRIOR TO 01/01/2013

Determination:

1. Home has been on the County Tax records since digest year 2003.
2. Property has been homesteaded with Home on the real property digest since 2005
3. Appellant reports that Home was sold during the spring of 2012 and moved to LaFayette.
4. Georgia Department of Driver Services title report confirms that title was transferred to Kaneesha Lawrence of LaFayette, GA on 04/25/2012.
5. Field inspection of 03/04/2013 confirms Home is no longer on property
6. Homestead Exemption had not been removed the account as of this date.

Recommendations:

1. Void "No Tax Due" 2013 Manufactured Home bill # 1817.
2. Home deleted from Future Year XXXXs on 03/04/2013.
3. Homestead Exemption removed from Account in Future Year XXXXs on 03/04/2013

Reviewer: Roger Jones

Ms. Crabtree had to leave the meeting at 10:10 a.m. – the following items were continued with the remaining Board members.

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- d. **Map & Parcel: P10-36**
1974 24 x 57 CATALINA BY NATIONAL HOMES
Appellant: REYNOLDS, VERA
Tax Year: 2013
Appellant's Contention: MANUFACTURED HOME OVER-VALUED

Determination:

1. Appellant returning a value of \$ 2,000.
2. This home is not the residence of the Appellant; it is rented as a single family residence and is currently occupied.
3. 2013 appraisal on Home is \$ 8,491.

- \$ 5,691 "floor" value of Home
- \$ 2,800 OPTs value

- Roofing - \$ 360
- Gas AC - \$ 1,920
- 2 Bay windows - \$ 400
- 2 Landing/Decks - \$ 120

4. Per the NADA Supplemental Valuation Schedule:
 - a) 1974 year model of "Standard" Quality and in "Fair" Condition:
 - b) Floor value of a 24x56 Home - \$ 5,507
 - c) Floor value of a 24x58 Home - \$ 5,636

5. Field visit of 03/01/2013 did not indicate that Home was "sub-standard" or in less than "fair" condition.
6. Field visit of 03/01/2013 did show:
 - a) that the central AC system has been removed from Home
 - b) that an 8x19 Aluminum Canopy was not on the record.

Recommendations:

1. Correct 2013 MH bill # 2063 to show a value of \$ 6,643

- a. \$ 5,691 floor value of home
- b. \$ 952 OPTs value
 - Roofing \$360
 - 2 Bay windows \$ 400
 - 4 x 5 Landing \$ 38
 - 8x19 Cover over Concrete Floor \$ 154

2. These corrections were made in Future Year XXXXs on 03/4/2013.
3. NOTE: Research for this appeal discovered that this Home is titled to Ray A & Frankie Jo White. Tax Office record was transferred into these names, care or Vera & Robert Reynolds, on 03/04/2013

Reviewer: Roger Jones

Motion to accept recommendations

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- e. **Map & Parcel: 48B-6**
1999 28 x 49 PALM HARBOR MANUFACTURED HOME
Owner of Record: McCARY, DANIEL & CATHY
Tax Year: 2013

Contention: **MANUFACTURED HOME REPOSSESSED DURING 2012**

Determination:

1. Home was located at 1976 Rocky Hollow Road
2. Home received Homestead Exemption.
 - a) Home reported repossessed after January 1 of 2012.
 - b) Was left on digest for 2012 for proper collection of 2012 property taxes (decal was issued 04/30/2012 – same date as repossession was reported)
 - c) Home was NOT removed from Future Year XXXXs after the creation of Tax Year 2012
3. Per the Georgia Dept of Driver Services, Home is still titled to the McCarys
 - a) Vanderbilt Mortgage Services does not re-title a repossessed Home until they have sold it.
 - b) It is not known if Vanderbilt held this mortgage, but other mortgage companies may have similar policies.
4. Field visit of 02/13/2013 confirms Home removed from property

Recommendations:

1. Void 2013 Manufactured Home bill 001600
2. Home deleted from Future Year XXXXs on 02/21/2013.

Reviewer: Roger Jones

Motion to accept recommendations

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

- f. **Map & Parcel: 63-6**
1992 14x66 Brookwood Manufactured Home by Sunshine Homes
Appellant: SWEENEY, SANDRA M
Tax Year: 2013

Appellant's Contention: MANUFACTURED HOME OVER-VALUED FOR 2013

Determination:

1. For 2012 Home valued at \$ 8,402; for 2013 Home value increased to \$ 17,568.
 - a) 2012 Home depreciation - 69% (31% physical)
 - b) 2013 Home depreciation - 7% (93% physical)
2. The most probable explain is that this Home was used in a comparison of our base MH \$ / SQFT schedule with the NADA base schedule.
 - a) The Home would have been put at 100% physical to compare its cost new to the NADA cost new.
 - b) In error, the physical was not returned to standard.
 - c) When MH year 2012 (billing year 2013) was created, depreciation adjusted to consider this Home 1-year old.

Recommendations:

1. Correct physical condition on this Home to standard for 2013. (A 21-yr old Manufactured Home at standard depreciation would have a physical condition of 30%)
2. Home returned to standard depreciation in Future Year XXXXs on 02/25/2013

Reviewer: Roger Jones

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

- g. **Map & Parcel: 39E-37**
1964 10x53 MARLETTE MOBILE HOME WITH ADDITIONS
Appellant: TUCKER, THOMAS HOYT / Carolyn Waker as Agent
Tax Year: 2013

Appellant's Contention: MOBILE HOME IS OVER-VALUED DUE TO PHYSICAL CONDITION (IN PROCESS OF BEING TORN DOWN)

Determination:

1. Appellant states Home has not been livable since 2010.
2. Field visit of 02/12/2013 confirms the following:
 - a) Interior finish of Home and one addition has been removed.
 - b) Kitchen appliances have been removed.

3. The Home and additions seem structurally sound, but in it present condition, the House is unlivable.

Recommendations:

1. Adjust the 2013 Manufactured Home bill on this account (002511) to a salvage value of \$ 500.
2. Total value of Home value was set to \$ 500 in Future Year XXXXs on 02/18/2013

Reviewer: Roger Jones

Motion to adjust value to 40% of current value and deny the recommendation to set at \$500

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

h. Map/Parcel: 64D-24
 1990 14x52 MANUFACTURED HOME OF UNKNOWN MAKE/MODEL Owner
 of Record: SEARLES, DAVID
 Tax Year: 2013

Contention: MANUFACTURED HOME DOES NOT BELONG TO MR. SEARLES ... WAS INCLUDED IN REAL ESTATE TRANSACTION OVER TWO YEARS AGO.

Determination:

1. Home first appears in MH records in 2009 (2010 tax year).
 2. In the name of Betty Searles 2009-2010 (tax years 2010 to 2011).
 3. Real Estate transferred from Betty Searles (Floyd) to Betty Bell, David Searles, Jennie Carter, and Rose Pierce in 2010.
 4. For 2011 (tax year 2012) MH was transferred to David Searles c/o Betty Searles; and currently remains in that name.
- Spoke to one Occupant of the Home 02/22/2013 – she reported Billy Joe Dooley as the owner the Home.
 1. Real estate deeded to Jason & Melissa Ray 10/03/2011 (DB 592 PG 377).
 2. There is no instrument on record (as of 02/25/2013) transferring title to the real estate OUT of the name of Ray.
 3. Searches in the database of the Georgia Dept of Driver Services for Manufactured Home titles in the names of Betty Searles, Betty Floyd, David Searles, Jason Ray, & Melissa Ray were unproductive.
 4. Manufactured Home is not mentioned in any of the deeds (582/253 - 586/436 - 592/377) recorded since 1989
 5. Spoke to Albert Palmour's office 02/26/2013.
 6. Confirmed that Mr. Dooley is in possession of Home and is collecting the rent there from.
 7. Reported that Home has been "bonded" to Mr. Dooley; GRATIS search showed no Manufactured Homes in Mr. Dooley's name.

Recommendations:

1. Forward 2011, 2012, and 2013 bills to Mr. Dooley
2. Until new title is issued, leave account in name of David Searles, c/o Billy Joe Dooley.

This change as been made in Future Year XXXXs pending approval by the Board of Assessors.

Reviewer: Roger Jones

Motion to accept recommendations

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

15. Refunds:

a. Map & Parcel: 00003-00000-052-00E & 00003-00000-052-00F

Owner Name: James A. Ransom

Tax Year: 2011

Recommendation to refund was approved in minutes of March 6, 2013 - The Board of Assessor's approved and signed the refund form.

ADDENDUM:

a. **Contention:** The laptop used for field work was damaged on 03-11-2013. The right side of the screen no longer works. Kenny grabbed the screen when the laptop almost fell which caused the damage to the screen.

Determination:

Chad had the computer looked at by Computer Central and was given an estimate of \$150 to fix the screen.

Recommendations: Chad recommends getting Computer Central to fix the computer screen. This computer is used by the field representatives every day and is a very important piece of equipment to the field representatives.

Part 2:

Contention: Per request of the Chief Appraiser, Chad also has prepared a review to give the board an option of replacing the field laptop instead of just the screen.

Determination: Chad has checked locally and online for a new laptop and an average price found is approximately \$600 to replace the current field laptop. The current laptop is approximately 6 years old and was purchased used. Currently the computer does operate efficiently although certain functions are starting to stop working.

Recommendations: Chad recommends replacing the current field computer and purchasing a new up to date model.

The Board instructed for Chad to get an exact quote for replacing the laptop.

IV. Meeting adjourned - 10:55a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

[Handwritten signatures and initials over signature lines]