

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

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

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

Regular Meeting called to order 9:15 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 20, 2013 – *The Board of Assessor's reviewed, approved and signed.*

3. BOA/Employee:

- a. *Time Sheets PE: March 27, 2013- The Board reviewed, approved and signed.*
- b. *Mail:* Printing and Mailing Assessment Notices, etc: South Data Innovative Solutions: Letter to Leonard with information on what this company offers – The Board instructed obtaining quotes to compare to the current GSI price list
 - 1. Assessment Notices: GSI printing, postage – This item is on hold until the Board reviews the comparison price list/quotes from above South Data Solutions—Emailed to the Board on March 25, 2013.
 - i. *The Board instructed preparing a side-by-side cost comparison*

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

No updates submitted as of March 25, 2013 – The Board acknowledged.

5. Time Line: Leonard will be forwarding updates via email – No other updates at this time – *The Board acknowledged and discussed the sales analyses and sales data entered into records being on time to reach digest deadline. The Board discussed with Leonard the transfers being entered on time for digest preparation. Leonard informed the Board that the data entry for transfers is on time but the sales data is further behind than this time last year.*

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

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| 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 Board acknowledged.

NEW BUSINESS:

- I. **Appeals 2011:** The remaining six 2011 appeals are pending – 5 are in review with Leonard Barrett, chief appraiser; the Board acknowledged previously that Leonard has been researching and preparing information for the attorneys for civil case – *Leonard discussed with the Board that he is processing two 2011 appeals along with two that the Board previously reviewed and sent back for more information.*
- II. **Appeals 2012:** No 2012 appeals to submit at this time – *The Board acknowledged.*
- III. **Covenants:** No covenants are prepared to present to the Board for review. *The Board acknowledged.*

10. Invoices & Informational Items:

- a. Laptop screen replacement and installation: Used 17" LCD Screen LTN170WP: Invoice Date 4/26/2013; Invoice Number 1033-1: Amount Due \$49.99 – *The Board discussed the time saved in field work with use of jetpack, the repaired laptop and new laptop mount. The Board reviewed, approved and signed the invoice.*
- b. Tax Assessor's website: qpublic.net: Invoice date 3/22/2013: Invoice #19021: Amount due \$625.00 – *The Board of Assessors reviewed, approved and signed.*
- c. **RJ Young: Copier/Printer Contract:** Equipment labor parts and supply: Invoice Date 3/18/2013; Invoice # 242811: Amount Due: \$243.00 – *The Board reviewed, approved and signed.*

11. Mobile Home Appeals 2013:

- a. **Devising a Mobile Home Policy:**
 - i. Note: In a previous meeting the Board instructed getting with Kathy Brown to devise a policy.
 - 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.

The Board reviewed and instructed correcting the heading of the policy to indicate that this policy is an addendum to the mobile home policy already in place. The Board instructed returning this item next week for Board signatures to approve.

b. **Map & Parcel:** S13-41
 1974 Springdale Mobile Home 12 x 65
Appellant: HURLEY, BILLY (Carolyn Jean Hurley acting as agent)
Tax Year: 2013
Appellant's Contention: Mobile Home removed from parcel in 2010

Determination:

1. MH account in this name goes back to digest year 1993
 - a. From 1993 to 2009 Home was listed on the Manufactured Home Digest.
 - b. From 2010 to current Home has been listed on the Real Property Digest.
 - c. For 2003, Home was adjusted to \$ 500 salvage value.

2. There appear to be no outstanding taxes on this Home.
3. Field Visit of 02/21/2013 confirms the Manufactured Home no longer sits on this property.
4. The Manufactured Home does not appear on the 2012 Satellite Image.
5. Due to tree cover, it cannot be determined is the Home shows on the 2010 satellite image.

Recommendations:

1. Delete 2013 MH bill #1244
2. Home was deleted from records in Future Year XXXX on 03/05/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: motion approved, 3 approved, 1 abstained

**c. Map & Parcel: P09-9
1970 12x60 Spanish Mobile Home**

Appellant: Bowman, Patsy

Tax Year: 2013

Appellant's Contention: Mobile Home destroyed prior to 01/01/2012

Determination:

1. MH account in this name goes back to tax year 2001.
2. The 2012 tax bill (Manufactured Home) is outstanding.
3. Field Visit of 02/12/2013 confirms the Manufactured Home no longer sits on this property.
4. The Manufactured Home does not appear on the 2012 Satellite Image.
5. Due to tree cover, it cannot be determined is the Home shows on the 2010 satellite image.

Recommendations:

1. Void outstanding Manufactured Home bills on this account
 - a. 2011 MH bill 205
 - b. 2012 MH bill 205
2. Home was removed from the Manufactured Home Digest records in Future Year XXXX on 02/15/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: motion approved, 3 approved, 1 abstained

**d. Map & Parcel: 48-72 Lot 15
1989 8x29 Collins RV**

Name of Record: Owens, Charles Dwayne

Tax Year: 2013

Contention: Add camper used as dwelling to 2013 Manufactured Home Digest

Determination:

1. Camper occupies lot 15 of the Elder Trailer Park; Field Inspection took place 02/13/2013
2. Larry Schlachter (manager of MHP) confirms Camper on property prior to 01/01/2013.

3. Camper tag is expired per the Georgia Dept of Driver Services.
4. Camper was not included in 2013 Manufactured Home Digest.
5. Valuation of this Camper per Dept of Driver Services report (for tag/tax purposes) is \$ 3,325.

Recommendations:

1. Add Camper to the 2013 Manufactured Home Digest at an FMV of \$ 3,325 per the State of Georgia's RV pricing guide
2. Camper was added to the Manufactured Home tax records in Future Year XXXX on 02/14/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: motion approved, 3 approved, one no vote

One Board member excused from meeting for phone call – no vote from this member

e. Map & Parcel: 48-72 Lot 9
 2000 8x22 Coachmen-Catalina Lite 240MB RV
Name of Record: White, Billy
Tax Year: 2013
Contention: Add camper used as dwelling to 2013 Manufactured Home Digest

Determination:

1. Camper occupies lot 9 of the Elder Trailer Park; Field Inspection took place 02/13/2013
2. Larry Schlachter (manager of MHP) confirms Camper on property prior to 01/01/2013.
3. Camper has no tag on display; neither was it included in 2013 Manufactured Home digest.
4. NADA lists average retail value of Camper with awning at \$ 2,585.

Recommendations:

1. Add Camper to the 2013 Manufactured Home Digest at an FMV of \$ 2,585 per the NADA pricing guide.
2. Camper was added to the Manufactured Home tax records in Future Year XXXX on 02/14/2013.

Reviewer: Roger Jones

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: motion approved, 3 approved, 1 abstained

Board member returned to meeting and abstained from this vote

f. Map & Parcel: 48-72 Lot 7
 2005 Sun Valley 28RBSS RV
Name of Record: Bridges, Jerry Lee Jr. (May not be Owner)
Tax Year: 2013
Contention: Add camper used as dwelling to 2013 Manufactured Home Digest

Determination:

1. Camper occupies lot 7 of the Elder Trailer Park; Field Inspection took place 02/13/2013
2. Larry Schlachter (manager of MHP) confirms Camper on property prior to 01/01/2013.
3. Camper has a 2011 Alabama tag; indicates that Camper may not be titled in Georgia.
4. Camper was not included in 2013 Manufactured Home digest.

5. NADA lists average retail value at \$ 9,800.

Recommendations:

1. Add Camper to the 2013 Manufactured Home Digest at an FMV of \$ 9,800 per the NADA pricing guide.
 2. Camper was added to the Manufactured Home tax records in Future Year XXXX on 02/14/2013.
- Reviewer: Roger Jones**

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: motion approved, 3 approved, 1 abstained

g. Map & Parcel: 48-72 Lot 6
1977 8x30 Fleetwood Wilderness RV
Name of Record: Bragg, William
Tax Year: 2013
Contention: Add camper used as dwelling to 2013 Manufactured Home Digest

Determination:

1. Camper occupies lot 6 of the Elder Trailer Park; Field Inspection took place 02/13/2013
2. Larry Schlachter (manager of MHP) confirms Camper on property prior to 01/01/2013.
3. Camper does not have a current tag; nor was Camper included in 2013 Manufactured Home digest.
4. Camper VIN number not listed in Georgia Dept of Driver Services database; Mr. Bragg's bill of sale lists it as a 1977 year model.
5. NADA lists average retail value at \$ 1,040.

Recommendations:

1. Add Camper to the 2013 Manufactured Home Digest at an FMV of \$ 1,040 per the NADA pricing guide.
 2. Camper was added to the Manufactured Home tax records in Future Year XXXX on 02/14/2013.
- Reviewer: Roger Jones**

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: motion approved, 3 approved, 1 abstained

h. Map & Parcel: 55-52-L08-A
10x36 1959 Mobile Home of Unknown Make/Model

Appellant: Elliott, Emmett
Tax Year: 2013
Appellant's Contention: Home was destroyed in 2012

Determination:

1. Account dates back to the 2001 tax year. Taxes are current.
2. 2012 Satellite imagery indicates Home still on property at that time.
 - a) Home was part of a "homemade" double-wide.
 - b) This Home and a 12x41 Home of Unknown Make/Model were joined to form a single residence.
3. Field Visit of 02/12/2013 confirms neither Home on property.

- a) Currently a 1979 Vogue Motor Home (used as a dwelling) occupies this parcel.
 - b) Vogue was added to Future Year XXXX's on 02/12/2013
4. Appellant states Homes were destroyed March of 2012.

Recommendations:

- 1. Void 2013 Manufactured Home bill 000751 on this account.
- 2. Home was deleted from Tax Office records on 02/12/2013

Reviewer: Roger Jones

The Board instructed returning this item to Roger for additional information along with following item map/parcel: 55-52-L08-A, Elliot, Emmett.

i. Map & Parcel: 55-52-L08-A
12x41 1969 Mobile Home of Unknown Make/Model

Appellant: Elliott, Emmett
Tax Year: 2013
Appellant's Contention: Home was destroyed in 2012

Determination:

- 1. Account dates back to the 2001 tax year. Taxes are current.
- 2. 2012 Satellite imagery indicates Home still on property at that time.
 - a) Home was part of a "homemade" double-wide.
 - b) This Home and a 10x36 Home of Unknown Make/Model were joined to form a single residence.
- 3. Field Visit of 02/12/2013 confirms neither Home on property.
 - a) Currently a 1979 Vogue Motor Home (used as a dwelling) occupies this parcel.
 - b) Vogue was added to Future Year XXXX's on 02/12/2013
- 4. Appellant states Homes were destroyed March of 2012.

Recommendations:

- 1. Void 2013 Manufactured Home bill 000752 on this account.
- 2. Home was deleted from Tax Office records on 02/12/2013

Reviewer: Roger Jones

The Board instructed returning this item to Roger for additional information – The question from the Board is: Does the property owner have a valid motor home tag?

j. Map & Parcel: S33-60
A 1981 12x56 Mobile Home of Unknown Make / Model

Owner Name: FRAZIER, LOIS MAE
Tax Year: 2013 - 2011
Owner's Contention: MOBILE HOME BURNED PRIOR TO 2003

Determination:

- 1. Home has outstanding bills for 2011, 2012, & 2013.
- 2. Field inspection of 03/21/2013 confirms Home is no longer on this parcel
- 3. Home is not visible in satellite images on record in the Assessors Office, however, due to the thickness of the tree cover, this may not be conclusive.
- 4. This Appraiser has personal knowledge that the Home has not been on this tract for "several" years – in fact, this Appraiser was of the opinion this account had already been deleted.

Recommendations:

- 1. Void the outstanding amounts on the following mobile home bills:

- a. 2011 bill 000847
- b. 2012 bill 000842
- c. 2013 bill 000843

2. Home was deleted from Future Year XXXX's on 03/22/2013

Reviewer: Roger Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: all in favor

k. Map & Parcel:

P08-4

A 1967 12x60 American Classic Mobile Home

Owner Name: JONES, LUCILLE

Tax Year: 2013

Owner's Contention: MOBILE HOME IS OVER-VALUED
 "Honestly, it is not worth 250 in my opinion"

Determination:

1. Home has been valued at \$ 500 (salvage) since tax year 2005.
2. Field visit of 02/21/2013 confirms that home is in "salvage" condition at best.
3. Cost extract the home would significantly exceed any salvageable value the Home might have.

Recommendations

1. Reduce value of manufactured home to -0-.
2. Void the amounts due on 2011, 2012, and 2013 bills.

Reviewer: Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Ms. Crabtree

Vote: all in favor

12. Personal Property:

a. Map & Parcel: 16 PP:IF 57

Owner Name: J P SMITH LUMBER COMPANY

Tax Year: 2013

Owner's Contention: Owner is requesting the value of Line Furniture/Fixtures/Machinery/Equipment be reduced to 40% of the indicated value from the enclosed schedules to \$377,331.00 as shown on the completed Property Tax Return for this year. The sawmill industry continues to struggle in this economy. As JP Smith has received this reduction in the past I am requesting a continuation of the reduction.

Determination: The Indicated Value on J P Smith's Business Personal Property return is \$943,327.00. The company is asking for a 40% reduction of this value ($\$943,327.00 \times 40\% = \$377,331.00$) bring it down to \$377,331.00. This reduction has been given to JP Smith Lumber Company for the past several years and they have provided our office with paper work to support this reduction.

Recommendations: It is recommended to continue with the 40% reduction in value for this company.

Reviewer: Cindy Finster

The Board instructed returning this to Cindy for revisions on the percentage figures and to obtain updated supporting documentation from the property owner.

13. Refunds:

a. Map & Parcel: S43-23

Owner Name: HUNTER, PAUL (SARAH JANE PIERCE)

Tax Year: 2011

Owner's Contention: Owner refund due to payment of taxes in error.

Determination: property records indicate the following:

1. Property was billed in the name of Paul Hunter in error.
2. It should have been billed in the name of Sara Jane Pierce.
3. Owner paid taxes and interest to keep property from going to tax sale.
4. Requests refund of interest because property was not billed in her name.
5. Board of Assessors approved request for refund 11/09/2011 (see Board action attached).
6. Refund form was forward to Tax Commissioner's Office.
7. Refund form was returned to Assessors Office 05/30/2012 with note stating "can't take this refund (request) because it is penalty and interest and will have to go to Jason (County Commissioner)".
8. Leonard misfiled request and did not get it back to Board for instructions.

Conclusion:

1. Refund not processed timely due to filing error.

Recommendations: Forward to County Commissioner as suggested by Tax Commissioner's office as provided for under O.C.G.A. 48-5-380.

Reviewer's Signature: Leonard Barrett Date: 03/22/2013

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: all in favor

b. All previously approved refunds by the Board of Assessor's and refund's after Board of Equalization hearings are as follows:

1. Map/Parcel: 63-6, Property Owner: Sweeney Sandra – Requesting a third Board member's signature on the BOA Decision form and Board signatures on the refund form – *The third member signed the BOA decision form.*

The Board signed refund forms for following properties:

2. Map/Parcel: 16-25-TR7, Property Owner: McGuire, Linda & Calvin
3. Map/Parcel: 50B-8, Property Owner: Farrar, Archibald Jr
4. Map/Parcel: 39C-48, Property Owner: BJD LLD

- c. Corrections on refund forms for Mountain Cove Properties and Valley View LLC – The Board of Assessor's previously approved these refunds in minutes December 26, 2012. The corrected refund forms are revised to reflect the covenant easement values. *The Board reviewed, approved and signed.*

IV. Additional Items:

- a. Leonard Barrett, chief appraiser requested to be off Monday, April 1, 2013 – *The Board approved.*

V. Meeting adjourned – 10:05a.m.

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter







