

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of April 29, 2015

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**Attending:** William M. Barker – Present  
Hugh T. Bohanon Sr. – Present  
Gwyn W. Crabtree – Present  
Richard L. Richter – Present  
Doug L. Wilson – Present

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Meeting called to order @ 9:06 a.m.

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes April 22, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Checks

The BOA acknowledged receiving

b. Emails:

**1. Chattooga County 2014 Sale Study & Appraisal review**

The board discussed reviewing and final adoption of the 2015 digest values during the next Board meeting on Wednesday, May 4, 2015.

Mr. Barker requested Mr. Barrett contact the Commissioners office for the results of the 2013 State tax recovery bill.

The BOA acknowledged receiving email

**III. BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The BOA acknowledged that email was received

**a. Total 2013 Certified to the Board of Equalization – 60**

**Cases Settled – 56**

**Hearings Scheduled – 0**

**Pending cases – 4**

**b. Total 2014 Certified to the Board of Equalization – 52**

**Cases Settled – 43**

**Hearings Scheduled – 0**

**Pending cases – 9**

**c. Total TAVT 2013-2015 Certified to the Board of Equalization – 34**

**Cases Settled – 34**

**Hearings Scheduled – 0**

**Pending cases – 1**

**The Board acknowledged there is 1 hearing scheduled at this time.**

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

Mr. Barrett stated that Ms. Finster will have the returns entered no later than May 6, 2015 and we are on schedule for the May 8<sup>th</sup> deadline.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 195 (13 TAVT)  
 Total appeals reviewed Board: 195  
 Pending appeals: 0  
 Closed: 178  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/27/2015**

**2014 Appeals taken:** 171  
 Total appeals reviewed Board: 171  
 Pending appeals: 0  
 Closed: 160  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/27/2015**

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman.  
 The Board acknowledged

**VI. APPEALS:**

a. Property: 63B--28 acc bldg #1 (1980 12x57 Manufactured Home of Unknown Make/Model)  
 Appellant: ANDERSON, ZETTA IRENE  
 Year: 2015

**Contentions:** Appellant is being billed delinquent taxes on a manufactured home she has never owned or had interest in.

**Determination:**

1. The amount of back taxes in contention is \$ 267.51.
  - a. These back taxes have been assessed against a 12x57 1980 manufactured home listed in the name of Mrs. L A Harris.
  - b. The home was destroyed in late 2013, leaving unpaid taxes for the 2013, 2012 and 2011 tax years.
  - c. The home was left on the 2014 mobile digest in error, generating an additional bill which has gone unpaid.
2. The real estate was acquired for 2014 by the Appellant, who located a 12x34 1966 Redman manufactured home thereon for 2015. The unpaid taxes cited above were added to the Appellant's 2015 mobile home bill.
  - a. The billing software used by the Tax Commissioner's office to match delinquent bills to current bills depends on the map and accessory number assigned to the home by the Assessors Office.
  - b. In this case, the delinquent bills are associated to the current bill because both homes were identified as being Acc 01 on map 63B parcel 28.

**Recommendations:**

Per a long standing agreement with the Office of the Tax Commissioner concerning delinquent bills that are "uncollectible", it is recommended that an Error and Release be issued setting the value of the

12x57 Unknown mobile home to -0- for tax years 2011 through 2014.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**b. Property:** 64E--71 acc bldg #1 (1995 28x60 Carriage manufactured home by Brilliant Homes LTD)

**Appellant:** BARNETT, JAMES

**Year:** 2008 & 2009

**Contention:** Validity of delinquent mobile home bills.

**Determination:**

1. Contention concerns two delinquent mobile home bills: mobile home bills for the tax years 2008 & 2009.
  - a. Home had been deleted from the county records by the 2010 tax year.
  - b. Appellant reports that home was repossessed in "2005 or 2006", making the 2007 through 2009 bills invalid.
2. Examination of satellite imagery seems to confirm that the Home was still on the property at the beginning of 2007.
  - a. There is no 2008 satellite image to confirm by.
  - b. The 2009 satellite image appears inconclusive in confirming presence of Home. (Poor image resolution and tree cover)
  - c. The home is clearly gone on a 2010 Google Earth satellite image.

**Recommendations:**

Since the Home is no longer on the parcel, and its presence cannot be confirmed elsewhere in the County, this bill is considered "uncollectible" by the Tax Commissioner. There is a long-standing request on the part of the Tax Commissioner that the Board of Tax Assessors void valuations on delinquent bills that are uncollectible.

Therefore an Error and Release setting the 2008 & 2009 values of this home to -0- is recommended.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

**c. Property:** S13--41 acc bldg #4 (1990 14x48 Chandeleur manufactured home)

**Appellant:** HURLEY, BILLY (A Gorham as Agent)

**Year:** 2008

**Contention:** Receiving a delinquent bill on a home that is no longer on the property.

**Determination:**

1. Issue of contention: current owners of 110 Hurley St are receiving a delinquent tax bill notice on a manufactured home they do not own, and is no longer on the property.
  - a. The home in question is a 14x48 1990 Chandeleur.
  - b. The delinquent tax bill is in the name of Billy Hurley.
  - c. The delinquent tax bill is for the year 2008.
2. This home was removed from the county tax rolls for the 2009 tax year.
  - a. This bill is considered "uncollectible" by the County Tax Commissioner. There is a long standing request on the part of the Tax Commissioner that the BTA void the fair market value of uncollectible delinquent bills.

**Recommendations:**

Authorize an Error and Release setting the value of this home to -0- for the 2008 tax year.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. Property: 49--88-A acc bldg #2 (1970 12x50 Chapparral by Perm-A-Dwell)  
 Appellant: REED, LOIS  
 Years: 2012 to 2015

Contention: HOME WAS DESTROYED BEFORE 01/01/2012.

**Determination:**

1. Contention: Appellant is receiving tax bills on a manufactured home that was destroyed and removed from the property.
2. Appellant states home was destroyed and removed prior to 01/01/2012.
3. 2013 Satellite image (Google Earth) confirms the home gone from the property. No 2012 satellite image is available to independently confirm presence or absence of home.

**Recommendations:**

Approve Error and Releases setting the value of this home to -0- for tax years 2012 – 2015.

(Home is no longer on the parcel, and its presence cannot be confirmed elsewhere in the County, this bill is considered "uncollectible" by the Tax Commissioner. There is a long-standing request on the part of the Tax Commissioner that the Board of Tax Assessors void valuations on delinquent bills that are uncollectible.)

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

e. Property: 69--18 acc bldg #2 (1970 12x48 Frontier manufactured home by Frontier Homes Corp)  
 Appellant: CARTER, MARION  
 Year: 2015

**Contention:** Appellant contends he does not own this home.

**Determination:**

1. Property value in contention: \$ 500.
2. The location of the home on the property of the Appellant is not in question – only who assumes the tax liability of the home.
  - a. The Appellant states that this home belongs to an “Alicia Brown” and that it was abandoned on his property.
  - b. The Appellant states he is unaware of Ms Brown’s present whereabouts or present name.
  - c. The E-911 directory listed a home that matched the description of this home, at an address consistent with the location of this home, to the names of Stephen and Alicia Brown. There are no Assessors Office records current or past (back to 1990 – searching primary names only) in either of these names.
  - d. The Tax Commissioner’s office does not list a motor vehicle account in Alicia Brown, but does have records of a Stephen Nigel Brown in the Pennville and Trion areas.
3. There is no title record on this home. It is unknown if it was ever titled in this state.

**Recommendations:**

1. Correct the owners’ name of this home to “Stephen & Alicia Brown”.
2. Correct the mailing address to 375 D.C Brown Rd per the E-911 listing.

**Reviewer: Roger F Jones**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

f. Item F was a duplication of item e and was removed.

g. **Property:** 69--18 acc bldg #7 (1972 12x62 Liberty manufactured home)  
**Appellant:** CARTER, MARION  
**Year:** 2015

**Contention:** Appellant contends he does not own this home.

**Determination:**

1. Property value in contention: \$ 500.
2. The location of the home on the property of the Appellant is not in question – only who assumes the tax liability of the home.
  - a. The Appellant states that this home belongs to a “Stephanie Boyd” and that it was abandoned on his property.
  - b. The Appellant states he is unaware of Ms Boyd’s present whereabouts or present name.
  - c. The E-911 directory listed a home that matches the description of this home, at an address consistent with the location of this home, but there are no names associated with

it. The directory did list a Jerry W Boyd at a location near this.

d. The Tax Commissioner's office does not list a motor vehicle account in Stephanie Boyd, but does have records of a Jerry W Boyd Jr. in the Rocky Hollow Rd area.

3. It is uncertain if there is a title record on this home. It is unknown if it was ever titled in the state of Georgia.

**Recommendations:**

1. Correct the owners' name of this home to "Stephanie Boyd".
2. Correct the mailing address to 440 D.C Brown Rd per the E-911 listing.

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VII: MISC ITEMS:**

**a. Single Homestead exemptions for Boards approval via Excel spreadsheet.**

**b. Age 62 Exemptions for Boards approval via Excel spreadsheet.**

**c. Age 65 exemptions for Boards approval via Excel spreadsheet.**

**d. Age 70 Exemptions for Boards approval via Excel spreadsheets.**

Motion to approve item a-d:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

**c. Board approval for Covenant Continuation letter.**

Motion to approve Covenant Continuation letter:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

**VII: INVOICES:**

**a. RJ Young Inv #inv825466, Date 4/23/2015, Amount \$273.00**

The Board reviewed, approved, & signed

Mr. Wilson informed Mr. Barrett about chicken houses that were being built off of Trion Teloga road.

Mr. Wilson reminded Mr. Barrett that after our lunch on Friday, May 1, the office will close the remainder of the day.






The Board discussed the goal for mailing Assessment notices on close of business on the May 12, 2015 and would make the final decision during next weeks meeting on May 6<sup>th</sup>.

Mr. Bohanon requested a log of the 2015 Mobile home appeals.

Mr. Bohanon requested a list of personal property returns to include the following: Business name, Owner, location, amount, and date of return.

Mr. Barker stated he talked with the County Commissioner and the Commissioner ask Mr. Barker to extend his appreciation to the Staff that he is pleased with the work in the Assessors office.

Meeting adjourned at 10:22 a.m.

<b>William M. Barker, Chairman</b>	
<b>Hugh T. Bohanon Sr.</b>	
<b>Gwyn W. Crabtree</b>	
<b>Richard L. Richter</b>	
<b>Doug L. Wilson</b>	

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