

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 13, 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 @ 9:00a.m.

Mr. Bohanon opened the meeting as Chairman at 9:00a.m., Mr. Barker joined the meeting at 9:10.

APPOINTMENTS: NONE

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes May 6 & 7, 2015

The BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

The BOA acknowledged receiving

b. Emails:

1. Chicken Houses

2. 2015 Digest Submission follow up

3. Boyce Dooley request to BOA

4. Covenant recording fee bank account

5. Personal Property (Mohawk)

Mr. Wilson informed Mr. Barrett on Trion-Teloga Road West of Carl Searles some put up a large building.

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 -- 61

Cases Settled – 56

Hearings Scheduled – 1

Pending cases – 5

b. Total 2014 Certified to the Board of Equalization – 53

Cases Settled – 47

Hearings Scheduled – 3

Pending cases – 6

c. Total TAVT 2013-2015 Certified to the Board of Equalization – 35

Cases Settled – 34

Hearings Scheduled – 1

Pending cases – 1

The Board acknowledged there are 5 hearing scheduled at this time.

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

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. COVENANTS:

a. Map / Parcel: 37-TR-8

Property Owner: Rodney & Donald Blackwell

Tax Year: 2014

Appraiser's Note: Donald and Rodney Blackwell received a notice for a possible Covenant Breach. The Blackwell's had a tract of land being map and parcel 37-TR-8. This tract of land is 64.62 acres. They entered into a Covenant for the total 64.62 acres in 2013. In 2014 a transfer was done on the property splitting into a 33.81 acre tract being 37-TR-8B in the ownership of Donald Blackwell and 37-TR-8 in the ownership of Rodney Blackwell.

After consulting with the Chief Appraiser, it was determined in his opinion that there was not a breach of covenant, due to both owners having signed the original covenant and the property just split between the owners.

Recommendations: It is recommended to leave covenant as is and not present this as a breach of covenant.

Reviewer: Kenny Ledford

Motion for each property owner to sign their own Covenant:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

VII: APPEALS:

a. Map/Parcel: 35-62

Property Owner: Neil Gilreath

Tax Year: 2015

Contention: Filing for covenant in lieu of an appeal

Determination:

1. Covenant was filed on May 11, 2015 for 29.88 acres.
2. This is a new Covenant for 2015.
3. Research indicates that the total acreage is 28.88
4. Property map is available with file.

Recommendation: Approve new covenant of 29.88 acres. Per O.C.G.A 48-5-311 (e)(1)

Reviewer Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Property: 47A—17-B acc bldg #1 (1988 14x66 manufactured home of Unknown Make/Model)
 Appellant: HILL, TOMMY & TINA / PURCELL, DENNIS & DANNY
 Kathy Brown & Arch Farrar as Agents
 Year: 2008

Contention: Tax Commissioner and Appellant's attorney request "writing off" mobile home tax bill that is past the statute of limitations for collections.

Determination:

1. Property value in contention: \$ 8,857.
2. The home rests on property acquired by Tommy & Tina Hill in 2013.
 - a. The Hills have "acquired" the home with the real property.
 - b. For 2007 & 2008 the home was listed in the names of Danny and Dennis Purcell. The 2008 bill on this home is still outstanding.
 - c. From 2009 to current, the home has been in the name of Ricky Ward and Becky McWhorter.
 - d. Bills from 2009 to 2013 have been paid (note: these bills were paid in a timely manner from 2009 to 2013). However, the Office of the Tax Commissioner now refuses or is unable to allow the Hills to pay the 2014 and 2015 bills until the 2008 bill has been paid.
 1. Hills refuse to pay the 2008 bill, as they did not own the home in 2008.
 2. Ward and McWhorter refuse to pay the 2008 bill as they did not own the home in 2008.
 3. It is unknown if the Purcells were contacted about this delinquent bill.
3. The Tax Commissioner reported this situation to the Assessors Office stating that she "couldn't do anything about it".
4. The Tax Commissioner referred the Hill's real estate attorney, Archibald Farrar Jr, to the Assessors Office to request this bill be "written off".
5. As the bill is now 7 years past it's due date, it may also be past the statute of limitations for collection (O.C.G.A § 48-3-21). There is no fi fa on record against this home or these owners.

Recommendations:

The legality of Board action in this case is questionable. This appraiser could find no reference in the O.C.G.A or in the DoR Substantive Rules and Regulations granting authority to the BTA to void a valid tax bill on a property that exists and can be fi fa'ed.

O.C.G.A § 48-3-21 states:

All state, county, municipal, or other tax executions, before or after legal transfer and record, shall be enforced within seven years from:

(1) The date of issue; or

(2) The time of the last entry upon the tax execution by the officer authorized to execute and return the execution if the execution and entry are properly entered or reentered upon the execution docket or books in which executions issued on judgments and entries on executions issued on judgments are required to be entered or reentered.

As best this Appraiser has been able to determine, no "execution" has been issued other than the original 2008 tax bill. May 1st of 2015 would be 7 years after the bill was due, so it seems that this bill is uncollectible.

However, since the Tax Commissioner can't or won't void the bill, and can't or won't allow the payment of the 2014 & 2015 bills, *it is recommended that the BOA set the value of this home to -0- for the 2008 tax year due to economic obsolescence.*

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 Yes, 2 No, Chairman, Mr. Barker voted Yes

VIII: INVOICES:

1. qpublic – Invoice # 163217 – Date May 6, 2015 – Amount \$542.83

2. Governmental Systems, Inc - Invoice # 10501 – Date May 6, 2015 – Amount \$8,834.58

The Board reviewed, approved, and signed

The Board instructed Mr. Barrett to remind Roger Jones about the 2015 Mobile Home log they requested.

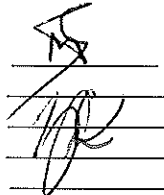
A motion was made by Mr. Wilson that the 2015 appeals be priority and worked as they come in by the office staff, Seconded by Mrs. Crabtree, and all that were present voted in favor.

Mr. Wilson stated that he will not attend the May 27th meeting or the June 3rd, 2015 meeting.

No meeting will be scheduled for the week of May 20, 2015 due to Board members attending CAVEAT.

Meeting adjourned at 9:42 a.m.

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



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