

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 2, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman - Present
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Meeting called to order @ 9:00 a.m.

Appointments: EJ Hunt, Steve Waddell @ 9:00

EJ Hunt from Parker systems joined the meeting to discuss details for the offsite server. Mr. Hunt stated he will discuss the process with the WINGAP team and prepare a contract for the Board of Assessors.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 26, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly summary update
2. WINGAP
3. EJ Hunt
4. Klatt Discovery
5. Chattooga County Data files

BOA acknowledged receiving emails

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

BOA acknowledge that email was received

a. Total 2016 Certified to the Board of Equalization – 29

Cases Settled – 29

Hearings Scheduled – 0

Pending cases – 0

b. Total TAVT 2013-2016 Certified to the Board of Equalization – 44

Cases Settled – 44

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

BOA acknowledged there are 0 hearings scheduled at this time.

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 116

Total appeals reviewed Board: 116

Pending appeals: 0

Closed: 116 Includes Motor Vehicle Appeals

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.

BOA acknowledged

VI. MISC MOBILE HOME ITEMS

a. ISSUE: COMPLIANCE WITH SUBSTA
CONCERNING: MANUFACTURED HOMES
YEAR: 2016
SUMMARY:

**ON HOLD UNTIL ITEM IS
DISCUSSED WITH NEW
TAX COMMISSIONER**

1) Per DoR Regulation 560-11-9-.05:

a) It shall be the duty of the county property appraisal staff to annually inspect each mobile home located in the county to determine if the owner is properly displaying the decal evidencing the issuance of a mobile home location permit. The staff may schedule the inspections throughout the year or during any portion of the year as meets their annual workflow management needs.

b) The property appraisal staff shall notify the owner, if known, or the occupant, if the owner is not known, of each mobile home for which a decal is not properly displayed, of the requirements of O.C.G.A. §[48-5-492](#) and these regulations to secure and display such decal. The notice shall also describe the penalty under O.C.G.A. §[48-5-493](#) and Regulation [560-11-9-.11](#) for failure to properly display such decal.

2) The following is the text of a proposed notification, to be issued per Regulation 560-11-9-.05. The blanks are too filled-in with the appropriate information.

“In the state of Georgia manufactured homes are required to have prominently affixed and displayed a current location permit decal. Failure to do s

It is part of the responsibility of the Assessors Office to verify compliance with the decal statute (O.C.G.A § 48-5-492), and to notify the home own

On _____ it was noted that the manufactured home located at _____ does not appear to have the proper decal displayed.

If you have already received your _____ decal, then please affix and display it in a prominent place on the exterior of the home, and notify the Count

706-857-0703 PO Box 517 Summerville, GA 30747

120 Cox Street in Summerville, Monday through Friday 8:30 am till 5:00 pm.”

3) As near as the reviewer has been able to discern, the responsibility of the Assessors office in this matter, ends with this notification; unless a board member or a member of the appraisal staff is appointed as the County’s “agent” in this matter per paragraph 3 of Regulation 560-11-9-.05.

RECOMMENDATION:

1) It is recommended that the Board of Assessors approve this notification as written.

2) If not approved as written, then please edit or amend as necessary to be acceptable to the Board.

Reviewer: Roger F Jones

Motion to place item on hold until discussed with new Tax Commissioner:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 55B--40 Acc Bldg # 1 MANUFACTURED HOME

Tax Payer: LOWE, JIMMY EDWARD

Year: 2009 - 2016

Contention: Delinquent mobile home bills

Determination:

- 1) Value in contention \$ 2,661
- 2) Home under consideration:
 - a) 14x66 Homette by Skyline Homes
 - b) Year model 1980
 - c) Grade 10 (lower grade for a singlewide home) fully depreciated to 16% physical
 - d) No OPTS are listed to this home
- 3) Home has been listed in the name of Jimmy Edward Lowe since the 2008 tax year. Record showed home being on parcel S05--17.
- 4) 2012 Mobile Home building permit issued to Marion K Boyd to place a 16x76 1986 model home on parcel 55B--40. Home's actual dimensions 14x66. HUD label identified home as the Homette listed to Lowe.
- 5) Title search indicates that the active title is in the name of Michael C & Grace M Daley of Snellville, Georgia.
- 6) Real Estate is listed in the names of Wayne Green & Marion K Boyd
- 7) Taxes on this home are delinquent to tax year 2009.

Recommendations:

- 1) Correct name of record to Daley, Michael C & Grace M per title.
- 2) Handle billing and correspondence "care of" Marion K Boyd per MH Permit.
- 3) Prepare Error & Addition forms correcting the name and mailing address of the delinquent bills to Daley care of Boyd.

Reviewer: Roger F Jones

Motion to accept recommendation

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: MISC ITEMS

a. TO: Board of Assessors

From: Cindy Finster

I received an email from Sherri Melton with Southdata concerning the mailing of our Business Personal Property Accounts (see attached). We currently have approximately 750 accounts and there may be a few more added by January 1st after I receive the business license list from the City of Summerville, Lyerly, Trion and Menlo.

I am asking the board to look over attached email and approve Southdata to prepare the PT-50P returns for 2017. As she noted if this is approved now there will be \$50.00 taken off our set up fee of \$150.00.

Motion to approve for \$50.00 savings:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

b. WINGAP discussion

EJ Hunt from Parker Systems will be joining the meeting to discuss the WINGAP conversion.

VIII: COVENANTS

a. 2017 Covenants

10/25/2016	75-5	SPURGEON JUDY P	RENEWAL
10/27/2016	78-80D	CRAZY W FARMS	CONTINUATION
10/27/2016	17-19-TR12	CORBIN RANDALL & JAMIE	CONTINUATION
10/27/2016	8-85A	CORBIN RANDALL & JAMIE	CONTINUATION
10/28/2016	64-54	CRAIG ROBERT & TERESA	CONTINUATION
10/28/2016	29-26	BAKER JOSHUA	CONTINUATION
10/28/2016	63-6A	WOODY JAMES & AMANDA	CONTINUATION
10/28/2016	46-34	LEE JOHN R	RENEWAL
10/28/2016	16-15	BROWN DOYLE & JOYCE	RENEWAL
10/31/2016	27-53	JARRETT JEFFERY & ELIZABETH	RENEWAL
10/31/2016	008-42	FARROW MARSHA T	RENEWAL
10/31/2016	24-54-T18	DOCKERY STEVE & DONNA	CONTINUATION
10/31/2016	008-42	FARROW MARSHA T	RENEWAL
10/31/2016	24-54-T18	DOCKERY STEVE & DONNA	CONTINUATION

Requesting Approval for Covenants listed above.

Reviewer: Nancy Edgeman

Motion to approve covenants listed above:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

Motion was made by Mr. Richter to order a new computer for the office, Seconded by Mr. Bohanon, All that were present voted in favor.

Mrs. Crabtree stated the Board needs to discuss small acreage values in a later meeting.


Mr. Wilson stated he will not be attending the meeting of November 9, 2016


Kenny Ledford, Cindy Finster, Randy Espy, and Roger Jones joined the meeting for quarterly employee meeting. Below is a list of items the Board discussed:


- 1) Everyone works Regular schedule from 8:30 am – 5:00 pm as set by the County Commissioners office.
- 2) No one in the office before 8:15 and no later than 5:15
- 3) No overtime – no one gets paid before 8:30 am or after 5:00 pm
- 4) Call or message ahead of time if you are going to be late or absent. If you know ahead of time put it on the calendar.
- 5) Every one waits on property owners and answers phone.
- 6) Everyone takes Covenant, Appeal, and Homestead applications.
- 7) make sure two people are in the office at all times
- 8) Board of Assessors also gave copies of the BOA Personnel Policy and the County Policy (Board emphasized importance of Chapter 5, Section 1, 2, 3, 4). Employees signed form stating they received policies.
- 9) The Board discussed the importance of teamwork and abiding by the BOA and County policy.

Meeting Adjourned at 11:30 am

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







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