

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 27, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b>
	<b>Hugh T. Bohanon Sr. – Present</b>
	<b>Gwyn W. Crabtree – Absent</b>
	<b>Richard L. Richter – Present</b>
	<b>Doug L. Wilson – Present</b>
	<b>Nancy Edgeman - Present</b>

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**Meeting called to order @ 9:00 a.m.**

**APPOINTMENTS: None**

Doyle Smith joined the meeting at 9:01am to discuss his 2016 appeal. The Board of Assessors reviewed Mr. Smiths appeal on June 29, 2016. The Board of Assessors informed Mr. Smith of their decision and recommended he continue his appeal to the Board of Equalization. Mr. Smith gave a written request to appeal to the Board of Equalization.

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 20, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA reviewed, approved, and signed

**b. Emails:**

- 1. 5 year history with evaluation rollback**
- 2. 2016 Millage Rate/Rollback computation form**
- 3. Tax exemption status change**
- 4. 2016 5 year history advertising**
- 5. Employee reminder**

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 acknowledged that email was received

**a. Total 2016 Certified to the Board of Equalization – 26**

**Cases Settled – 1**

**Hearings Scheduled – 0**

**Pending cases – 25**

**b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41**

**Cases Settled – 41**

**Hearings Scheduled – 0**

**Pending cases – 0**

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

BOA acknowledged there are 4 hearing scheduled at this time.

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

**NEW BUSINESS:**

**V. Appeals:**

2016 Appeals taken: 113  
 Total appeals reviewed Board: 113  
 Pending appeals: 0  
 Closed: 77 Includes Motor Vehicle Appeals  
 Appeal count through 7/25/2016

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

**VI: MISC ITEMS**

a. Copier Contract – Needs BOA signature

Mr. Barker, Chairman signed

b. Map/Parcel: 39E-48, 50-58-D, 50-58-B & 50-57

Owner: Chattooga County Development Authority  
 Tax Year: 2016

**Contention:** 2016 Economic Development Certification leasehold interest

**Determination:**

1. I contacted the Chattooga County Board Members of Northwest Georgia Joint Development Authority for direction of where to obtain information.
2. The members suggested the City of Summerville may have some information for the local developmental authority.
3. Leonard and I discussed this issue and he said this information is not maintained in assessor records for exempt properties and the property owner's do not report this information.
4. Leonard informed me that our current standard procedure is that we do not do field work for exempt properties to collect data such as lease hold interest.
5. The City of Summerville ask what information we needed and I responded the following:
  - a. The form is asking for leasehold interest, however; Leonard informed me that we do not maintain that information for these exempt properties. Thank you for your response.

**Recommendation:**

1. Leonard suggested requesting the advice and direction from the Board of Assessor's whether to proceed with an attempt to acquire the leasehold interest value for these properties.

**Reviewer:** Wanda Brown

Mr. Wilson made a motion to accept the leasehold Interest Value as zero due to supporting documentation from the leasehold agreement provided by the Development Authority and Attorney, Seconded by Mr. Richter, all that were present voted in favor.

c. Digest Forms – Needs Mr. Barker, Chairman's Signature

Mr. Barker, Chairman signed

**VII: MOBILE HOMES**

- a. Property: 58--54 ACC bldg 2 – a manufactured home  
 Tax Payer: BURTON, GEORGE KEITH  
 Year: 2016

**Contention:** MARKET VALUE

**Determination:**

1. VALUE IN QUESTION: \$ 1,521
2. OWNER'S ESTIMATE OF VALUE - 0 -.
3. Home of record
  - a. A 1970 12x36 mobile home of Unknown make or model.
  - b. Home is listed as a class 9, and fully depreciated to 16% physical condition.
  - c. There are no OPTs listed to this home.
4. Appellant states home has been vacant for over twenty years and has no access to water.
5. Field inspection of 07/22/2016 confirms that home is not livable.

**Recommendation:**

1. Set value of home at \$ 500 for 2016
2. Adjustment made Future Year XXXX 07/22/2016

**Reviewer:** Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Barker

Vote: All that were present voted in favor

b. Property: 41--106 ACC bldg 1 -- a manufactured home  
 Tax Payer: FITZGERALD, GEORGE N Paul Nimbs as Agent  
 Year: 2016

**Contention:** MOBILE NOT TAXABLE FOR 2016

**Determination:**

1. VALUE IN QUESTION: \$ 1,935
2. Home of record
  - a. A 1973 DMH American 12x56
  - b. Home is listed as a class 10, and fully depreciated to 16% physical condition.
  - c. There are no OPTs listed to this home.
3. Appellant's agent reports home was "torn down for scrap during 2015".
  - a. Home appears on 2015 satellite image.
  - b. Home not on property as of 07/22/2016 field inspection

**Recommendation:**

1. Set value of home at -0- for 2016
2. Home deleted from county tax records in Future Year XXXX as of 07/22/2016

**Reviewer:** Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 9--30 ACC bldg 5 -- a manufactured home  
 Tax Payer: COOPER, KENNETH R & SHARI  
 Year: 2016

**Contention:** MOBILE HOME TAXABLE IN CHATTOOGA FOR 2016

**Determination:**

1. VALUE IN QUESTION: \$ 8,228

2. On July 7<sup>th</sup> of this year, Mr. Kenneth R Cooper visited the Office and asked why he had not received his 2016 mobile home bill. (SEE Cooper\_9-30-004\_MH agenda item)

a. During field inspection dealing with Item 2 above, a second manufactured home on this parcel was discovered.

b. Requesting a check for manufactured homes title in Chattooga County in the name of Kenneth Cooper produces a title record for a 1996 Fleetwood Valu-Limited.

3. Home listed in Future Year XXXX as 14x64, year built 1966 with central air and gas heat, and metal skirting.

4. GOOGLE EARTH image dated November of 2014 shows the home already located on the property.

**Recommendation:** NOD home for 2016 at a value of \$ 8,228.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

d. Property: 41--75 ACC bldg #1 a manufactured home

Tax Payer: THOMAS VICKIE DARLENE

Year: 2009 through 2016

**Contention:** HOME IS NOT TAXABLE FOR THE INDICATED TAX YEARS

**Determination:**

1. VALUE IN QUESTION:

a. 2016 \$ 17,900	d. 2012	\$ 20,234
b. 2015 \$ 17,900	e. 2011	\$ 21,012
c. 2014 \$ 17,900	f. 2010	\$ 21,012
d. 2013 \$ 19,456	g. 2009	\$ 22,569

2. APPELLANT REPORTS HOME MOVED TO FLORIDA APPROXIMATELY 2007.

3. Home of record

a. A 1998 16x76 Silhouette manufactured home.

b. Home is listed as a class 5, and depreciated to 46% physical condition.

c. There are no OPTs listed to this home.

4. Field inspection of 07/21/2016 confirms there is no 16 wide manufactured homes on this property.

a. Georgia title records (as of 07/26/2016) still list this home in the Appellants' names. However, homes are NOT deleted from the state title records if they are removed from Georgia and titled in another state.

b. 2006 Satellite image shows what could be the 16 wide home on the lower, front portion of this parcel

c. Field inspection of 07/21/2016 shows power pole and meter at this location.

d. 2007 Satellite image shows that the structure apparent in 2006 was gone at the time the 2007 image was taken.

**Recommendation:**

1. Set value of home at – 0 - for tax years 2009 through 2016

2. The home was removed from the county tax records in Future Year XXXXs on 07/26/2016.

**Reviewer:** Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: 35—23-A ACC bldg #1 a manufactured home

Tax Payer: RAPE, ROBERT LEE

Year: 2016

**Contention:** BEING TAXED TWICE ON THIS HOME

**Determination:**

1. Home of record
  - a. 28x48 1995 Harbor House by Palm Harbor
  - b. Listed as a Class 8 depreciated to 31% physical condition
  - c. OPTs are listed as:
    - House-style roof and roofing
    - House-style siding
    - Central Heat/Air System
2. Appellant acquired the home 01/16/2015.
  - a. Home was billed on 2016 mobile home digest
  - b. Appellant paid 2016 tax bill on 04/11/2016
3. Appellant applied for homestead exemption on JANUARY, 29<sup>th</sup>, 2015.
  - a. However Appellant did not acquire the real estate until FEBRUARY 3<sup>rd</sup>, 2015.
  - b. Therefore the homestead was not applied for 2015.
4. 2016 Annual Notice of Assessment, reflects a \$ 2,000 homestead exemption, however the value showing on the Notice reflects the land value ONLY.
5. The Appellant is requesting a refund of his 2016 manufactured home bill, and having the value of the home applied to his real estate account

**Recommendation:**

1. Approve the refund authorization for the manufactured home.
2. Adjust the 2016 real estate account to reflect a total value of \$ 26,913.
  - a. \$ 13,233 value of the manufactured home
  - b. \$ 13,680 value of the land
3. Home added to the Real Property Digest in Future Year XXXX prior to this appeal review.

**Reviewer:** Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

**VIII: EXEMPTIONS**

a. Property Owner: Paul Ledbetter

Map & Parcel: 48C-26

Tax Year: 2016

**Notes:** The Board reviewed Mr. Ledbetter's Veterans exemption on 6/22/2016 and at that time Mr. Ledbetter was not eligible for the exemption. In July 2016 the wording for O.C.G.A 48-5-48(a)(1) changed from "and" to "or" making Mr. Ledbetter eligible for the exemption. Mr. Ledbetter is scheduled for the Board of Equalization on August 8, 2016 at 5:30pm. Sanford Hill will be representing Mr. Ledbetter. Mr. Hill's letter states that the

exemption is for 2015 and 2016.

**Contention: Filing for Veterans Exemption**

**Determination:**

1. Letter was received from Mr. Ledbetter on June 3, 2016 from the Department of Veterans Affairs.
2. The letter indicates as of March 25, 2015 he was 50% service connected disabled.
3. Mr. Ledbetter provided a print out stating he was 60% service connected disabled.
4. Neither letter indicates the percentage that Mr. Ledbetter is being paid at.
5. Print out indicates Mr. Ledbetter is entitled to special monthly compensation due to anatomical loss of one eye from 3/25/2015.
6. In July of 2016 O.C.G.A. 48-5-48(a)(1) a change was made in the way the paragraph reads. In 2015 the word read "and" and in 2016 it changed to "or" therefore making Mr. Ledbetter eligible. (See both code sections in file).

**Recommendation:** With the new wording in O.C.G.A. 48-5-48(a)(1) effective July 2016, I feel Mr. Ledbetter is now eligible for the exemption due to loss of his eye for the tax year 2016.

**Reviewer: Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

Motion was made by Mr. Wilson to enter into Executive Session at 10:10am under the provisions of O.C.G.A. 50-14-2(2), seconded by Mr. Bohanon, all that were present voted in favor.

Motion was made by Mr. Wilson to exit Executive Session at 10:23am, Seconded by Mr. Bohanon, All that were present voted in favor.

Motion was made by Mr. Wilson to remove Roger Jones from any digest functions and assign duties to Wanda Brown backed up by Nancy Edgeman. An email is to be sent to the County Commissioner, Tax Commissioner, Thomson Reuters, and Governmental systems Inc (GSI) and inform them all correspondence will be directed to Wanda Brown and copied to Nancy Edgeman., Seconded by Mr. Richter, All that were present voted in favor.

The Board discussed with Roger Jones the issues with the digest over the last several years and informed him he will be relieved from all digest functions. He was also informed that Wanda Brown will assume the duties of all Digest functions. Mr. Jones stated that he understood completely.

Motion was made by Mr. Bohanon to remove the title "Chief Appraiser" from all of Mr. Barrett's office documents and website, Seconded by Mr. Wilson, All that were present voted in favor.

Mr. Wilson requested Nancy Edgeman contact the Department of Revenue to see if the Digest can be submitted electronically.

Nancy Edgeman informed the Board she has Jury Duty beginning 8/8/2016.

Nancy Edgeman informed the Board the Chief Appraiser job has been posted on the website.

Meeting Adjourned at 10:42am






William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

  
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Meeting of July 27, 2016