

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 17, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Present Doug L. Wilson – Present Nancy Edgeman – Present
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Meeting called to order @ 9:08 a.m.

APPOINTMENTS: Kathy Brown 9:30

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 10, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledging receiving

b. Emails:

1. Employees Continuing Education

On Hold

2. BOE Certification Log 2016

3. Tax Map 15-75 & 15-91C

4. BOE Certification update

5. Sample letter

The Board approved letter

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 – 29

Cases Settled – 20

Hearings Scheduled – 9

Pending cases – 9

b. Total TAVT 2013-2016 Certified to the Board of Equalization – 42

Cases Settled – 42

Hearings Scheduled – 0

Pending cases – 0

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

BOA acknowledged there are 9 hearing scheduled at this time.

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

Nancy Edgeman stated our Focus is on the Digest

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 113

Total appeals reviewed Board: 113

Pending appeals: 0

Closed: 101 Includes Motor Vehicle Appeals

Appeal count through 8/15/2016

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

BOA acknowledged

VI: MISC ITEMS

a. Request: Original time off requested in June or July

Postponed until fall possibly October/November

The Board of Assessor's previously approved 2 weeks off for my trip to Oregon and back to get John relocated back in Georgia. Initially our trip was planned for summer, however; we could not work it out for this time frame. Our new projected goal is hopefully early October or no later than early November. I have no way of knowing the exact dates this soon, however; I would like to continue communication with the Board of this request.

Again, I thank you for your kind acknowledgement and I extend my greatest appreciation to the Board of Assessors.

Wanda A. Brown

BOA Acknowledged

VII: MOBILE HOMES

a. Property: 8--6 ACC bldg #1 a manufactured home

Tax Payer: STEWART, KATHLEEN LYNNE

Year: 2016

Contention: TAXABILITY

Determination:

1. Value in contention \$ 10,307

2. Issue in contention: Appellant reports home was not in county for 2016.

3. The home of record is a 1992 16x76 Brandywine by Indies House.

a. The home is listed as a class 8 and is depreciated to 28% physical.

b. The OPTs include central heat & air, a bay window, and an 8x10 deck

c. The home is titled in the name of Kathleen Lynne Stewart, and has been on the tax rolls since 2008.

4. Appellant reports home was sold during 2015 and moved out of state on Sept 16 of that year.

a. Field Inspection of 08/02/2016 could find no indication of a manufactured home having been at that location.

b. Home shows on 2014 satellite image.

c. 2015 satellite image is inconclusive due to poor resolution and heavy tree coverage.

d. The Georgia Department of Driver Services still lists this home with an active title in the name of Kathleen Lynne Stewart.

○ Per Glori (Tax Commissioners Office) the State only “cancels” a title when application is made for such.

○ A home being moved and titled in a different state would not cancel the current Georgia title.

Recommendations:

1. Set the value of this home to -0- for tax year 2016.
2. The home was deleted from the county tax records in Future Year XXXX this date.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 65--54 ACC bldg #1 a manufactured home

Tax Payer: EVANS, MARK ALAN

Year: 2011 to 2016

Contention: TAXABILITY (BASED ON CONDITION)

Determination:

1. Value in contention \$ 2,125
2. Issue in contention: Appellant reports home was torn down.
3. The home of record is a 1972 12x50 Fleetwood mobile home.
 - a. The home is listed as a class 9 and is fully depreciated to 16% physical.
 - b. The only OPT listed with the home was a 9 square foot landing.
 - c. The Assessors Office has no title information on this home.
4. Field inspection of 08/11/2016 confirms only rubble at home site.
 - a. Home is clearly in evidence on the 2011 & 2012 satellite images.
 - b. 2013 satellite image is inconclusive due to poor resolution and foliage.
 - c. Home is clearly gone in 2014 satellite image.
 - 2011 & 2012 bills appear to be valid bills.
 - The 2013 bill is uncertain
 - The 2014 – 2016 bills would appear to be invalid.

Recommendations:

1. Set the value of this home to -0- for tax years 2011 through 2016.
2. The home was deleted from the county tax records in Future Year XXXX this date.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: 30—TR-3 ACC bldg #1 a manufactured home

Tax Payer: PERKINS, BOBBIE H ERIC WALLIN as AGENT

Year: 2016

Contention: TAXABILITY (BASED ON OWNERSHIP)

Determination:

1. Value in contention \$ 6,544

2. Issue in contention: David Wayne Reese is in possession of home and should be liable for property taxes.

a. The home in question is titled in the name of Bobbie Hayes Perkins.

- o It was acquired by Perkins, used, in 1993 (home is a 1986 model).
- o The home was originally located on Mildred St in the Welcome Hill community (map-parcel 55A—41)
- o The earliest it can be verified as being on the tax rolls is the 2007 tax year: at that time it was listed in the names of Michael W. Walker and Bobbie H Perkins.
- o For the 2009 tax year, Walker's name was dropped from the account.

b. Beginning with the 2011 tax year, the home was listed as being in Lyerly (30--TR-3) with the tax bills being sent "care of" Eric Wallin. This account has been maintained in the name of the title holder (Bobbie Perkins) care of Eric Wallin since that time.

c. On 02/17/2016, Mr. Wallin filed an appeal stating that the home was now in the possession of Wayne Reece, and had been moved to 5364 Highway 114. (Map 30 parcel 35).

e. Field inspection of 08/11/2016 confirms a 14x66 manufactured home at this location, with occupant confirming home was obtained from Wallin.

- o 2013 Satellite image indicates the home was not moved at that time.
- o 2014 Google Earth image indicates the presence of the home.

Recommendations:

1. Per O.C.G.A § 8-2-181, the tax record should be maintained in the name of the legal title holder.
2. Mailing address should be corrected to "care of" David Wayne Reece and the 2016 bill forwarded to this address.
3. The following corrections should be made to the 2016 account:
 - a. Correct grade to 9 from 8. Nine is the grade being used to indicate a singlewide home of standard quality of construction.
 - b. Remove the central AC system from the account
 - c. Add an 11x5 Landing to the Opts.
 - d. 2016 FMV will reduce to **\$4,111** for the 2016 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 29--68 ACC bldg #1 a manufactured home

Tax Payer: MARBUT, KARL D & DELORES

Year: 2015 - 2016

Contention: MARKET VALUE

Determination:

1. Value in contention \$ 2,396
2. Owner contends value should be -0- as home was torn down prior to 01/01/2014
3. The home in question is a 12x52 1972 Embassy by Guerdon Enterprises, LLC
4. On 08/09/2016 the property was visited and the remains of a single wide mobile home was documented
5. Examination of 2014 Google Earth satellite image (11/19/2014) seems to indicate damage extends back that far.

Recommendations:

1. Set the value of this home to -0- for tax years 2015 & 2016.
2. Home has been set to -0- in Future Year XXXX on 08/10/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

VIII: INVOICES

a. Receipt for overhead projector cable that works with new laptops (used for BOEq) \$26.69 purchased by Roger Jones @ Wal-Mart. Needs approval for reimbursement.

Motion to approve reimbursement:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

Kathy Brown joined the meeting to discuss the digest and to request approval for Wanda Brown & Leonard Barrett to accompany her to the Department of Revenue in Atlanta for digest approval.

Motion was made by Mr. Bohanon to allow Wanda & Leonard to accompany Kathy Brown, Tax Commissioner to the DOR, Seconded by Mr. Wilson, All that were present voted in favor.

Motion was made by Mr. Bohanon to enter into Executive session at 10:39 am under the provisions of O.C.G.A. 50-14-3(6), Seconded by Mr. Wilson, All that were present voted in favor.

Motion was made by Mr. Bohanon to exit Executive Session at 10:54 am, Seconded by Mr. Wilson, All that were present voted in favor.

Per BOA instructions, Wanda Brown, Roger Jones, & Leonard Barrett are to devote 100% of their time to reconciliation of the digest. Nancy Edgeman will assist when available.

BOA instructed Nancy Edgeman to contact Governmental Systems Inc (GSI) to discuss GSI working directly with Thomson Reuters to resolve issues with the Data file for the tax bills.

Meeting Adjourned at 11:00 am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

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