

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 10, 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: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July Aug 3, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. BOA Digest update
2. Policy question regarding Appraiser II qualifications
3. Sue Hurley info request
4. Digest Submission instructions
5. Chattooga County / City of Trion – 2015 Sales Ratio Study
6. Timber Totals for Digest 2016
7. Klatt Appeal
8. Chief Appraiser (Ellen Mills)
9. Info employees

The Board requested each employee pick 2 continuing education classes they are wanting to take within the next 2 years and show if its for certification or advancement.

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.

Requesting BOA acknowledge that email was received

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

Cases Settled – 16

Hearings Scheduled – 11

Pending cases – 13

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 11 hearing scheduled at this time.

IV. Time Line: Nancy Edgeman to discuss updates with the Board.
Still preparing items for the digest

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 113
Total appeals reviewed Board: 113
Pending appeals: 0
Closed: 81 Includes Motor Vehicle Appeals
Appeal count through 7/25/2016

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

VI: MISC ITEMS

a. TO: Board of Assessors

I would like Board of Assessors approval for "Approach to Value" course offered at DOR in Atlanta October 17 – 19, 2016. I would like to be able to take the Appraiser III exam which will be offered at the beginning of 2017. Thank you very much for approving my request.

Reviewer: Cindy Finster

**ITEMS a & b
ON HOLD**

b. Continuing Education Request

I am requesting the B.O.A.'s approval to register for course V: cost approach to value. I understand that our budget for education for 2016 is pretty much gone; if things change in regards to 2016, I would like to take course V: cost approach to value. It is offered on November 7th-11th, 2016. This class is one of the two prerequisites I need for level III. This class would be very helpful to me in my appraisal duties.

If I am able to take this class and course II: Income Approach to Value on January 9th-13th, 2017 I would be eligible to take the Level III exam in February of 2017.

An alternate plan for me to reach Level III would be course V in February 2017, course II in April 2017, and the exam in June 2017.

Thank you in advance for your consideration of this request.

Reviewer: Randy Espy

c. Digest Forms (3) – needs Chairman, Mr. Barker's signature

Mr. Barker, Chairman signed

d. Map & Parcel: 63 56

Owner Name: Randy Searels, Stacy Searels, Teresa Searles Williams

Tax Year: 2016

The Searels family filed for the covenant on property located at 206 Bandy Dairy Road. This property has a house on it and is occupied by Randy Searels. All interested parties had to sign the covenant application. The application was mailed to the other family members for their signatures and was not received by our office until August 3, 2016. There was also a homestead application filed at this same time. This is past the deadline for filing to get the exemption on the homestead and for the covenant for 2016. I did advise the family that it might not be approved since it would be a late return.

Recommendation: I am recommending denial for 2016 and notifying the family to reapply for

2017 for the covenant and use the homestead exemption application for 2017.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Map & Parcel: Inventory at Mount Vernon

Owner Name: Workrite Uniform Company

Tax Year: 2016

Determination: On Mount Vernon's list of companies with inventory at the mill as of January 1, 2016 they listed Workrite Uniform Company as having \$11,665.00 in inventory. I mailed this company a letter letting them know what Mount Vernon had reported. I did not hear anything from this company to dispute this. The company contacted David Alexander after receiving an assessment notice asking him about this charge. After looking into it Mount Vernon discovered that Workrite did not have inventory at the mill on January 1. David Alexander is asking that we take this company off their list and take them out the tax record.

Recommendation: Since there was no inventory there we cannot tax this company. I am recommending removing the \$11,665.00 from our system and contacting the tax commissioner about this change since the digest has already been sent to Thompson Reuter.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 3 voted yes 1 abstained

VII: MOBILE HOMES

a. Property: 29--26 ACC bldg #5 a manufactured home

Tax Payer: HUGHES, BILLY R

Year: 2016

Contention: TAXABILTIIY

Determination:

1. Value in contention: \$ 11,279
2. Appellant reports home was sold out of the County in February of 2015.
3. Home of record
 - a. 1999 16x76 Westfield by Fleetwood
 - b. Listed as a Class 10 depreciated to 37% physical condition
 - c. OPTs listed to this Home:
 - o House-style roof and roofing
 - o House-style siding
 - o 20x8 deck / patio
 - o Central heat / air
4. Field visit of 08/02/2016 confirmed home no longer at this location.
 - a. Home present on 2014 satellite image
 - b. Home clearly gone on 2015 satellite image.
5. Per the Office of the Tax Commissioner, this home does not appear to have ever been titled in the State of Georgia, so there is no way to confirm transfer of ownership.

Recommendation:

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 on 08/03/2016

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Property: 50—51-A ACC bldg #1 a manufactured home
Tax Payer: WHALEY, STEVE
Year: 2009 - 2016

Contention: OWNERSHIP / PROPERTY CLASSIFICATION

Background:

1. Summary of Appellant's issues
 - a. Reports he sold the home to M/M Alexander McMillan Myers III in 2007, and is not responsible for the delinquent bills.
 - b. Reports that home should be considered "stick built" real property due to the extensive remodeling done, and therefore should have transferred with the real estate in 2003.
2. Home has been on tax record since 1997.
 - a. Home was acquired used by the appellant in May of 1996 and located on 50--51-A.
 - b. From 1998 to 2008 home was listed on the real property digest (homesteaded).
 - c. From 2009 to current home has been listed on mobile home digest.
3. 04/11/2003 real estate transferred to Alexander McMillan Myers III and Frances K Myers.
 - a. Home is not described in deed, nor does it appear on the indicated plat.
 - b. As of 02/17/2016, home was still titled in Appellant's name.
4. Mailing address for this home (1997 to 2015) as been a PO Box listed to the Appellant.
 - a. Changed to 238 Maple Drive (used by Appellant for real estate account) in 2016.
 - b. Reason for address change is undocumented.
5. Home of record
 - a. 198114x70 Manteo by Fleetwood
 - b. Listed as a Class 9 depreciated to 16% physical condition (fully depreciated)
 - c. OPTs listed to this Home:
 - Central Heat / Air
 - 8x8 Open Porch
6. Home was part of an appeal filed by the Myers in 2007.
 - a. Home was still listed on the real property digest (in error) at that time.
 - b. On the appeal form, the structure was acknowledged to be a mobile home.
 - c. Partial result of appeal, home was removed from the real property digest and placed on the mobile home digest.
7. Home has been extensively added to since it was first put on the tax rolls.
 - a. a 12x69 1-story addition
 - b. a 12x35 1-story addition
 - c. a 12x8 open porch
 - d. a 34x16 open porch
 - e. a 31x26 deck with rail
 - f. a 16x12 wooden patio
 - g. an 8x8 concrete patio
 - h. composition side board has been added all around
 - i. an overall gable roof with metal cover has been added
 - j. the central heat and air system is reported as not working.
8. Per § 48-5-306, "... the board shall give written notice to the taxpayer of any such changes

made in such taxpayer's returns. The annual notice may be given personally by leaving the notice at the taxpayer's dwelling house, usual place of abode, or place of business with some person of suitable age and discretion residing or employed in the house, abode, or business, or by sending the notice through the United States mail as first-class mail to the taxpayer's last known address."

- a. Both the Appellant and the Myers state contend they notified the Assessors Office and the Tax Commissioner's Office that the home now "belonged" to the Myers; however there is no documentation of such.
 - b. Lacking documentation of title change, the bill was left in the Appellant's name. Unfortunately it was NOT being sent "care of" the Myers: it was still being sent to the Appellant's last known address.
9. The definition of what is, and what is not a manufactured home is set by O.C.G.A. § 8-2-131(4).
- a. Per Don Hicks with the DoR, "the statute requires that a mobile home be titled and remain classified as a mobile home until a certificate of permanent location is obtained."
 - b. The T-234 (Certificate of Permanent Location) changes *which digest* the home is taxed on, what it's *strata designation* is.
 - The Home is stratified as an R1 improvement on the real property digest
 - Put property detail would still show it to be a mobile home with additions.

Recommendations:

1. For 2017 change the mailing address of this account to "care of" Alexander McMillian Myers III and Frances K Myers at 187 Myers Avenue, Trion.
2. The home exists and it has been properly located, the existing bills are, therefore, valid and should be forwarded to the Myers.
3. Correct the value of the home per the additions discovered on 08/03/2016 beginning with the 2017 tax year.
4. For 2009 to 2016 leave the official values unchanged; change the mailing address of the bills to "care of" Alexander McMillan Myers III and Frances K Myers at 187 Myers Avenue, Trion, and forward the bills to the Myers.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

c. Property: 59--21 ACC bldg #2 a manufactured home

Tax Payer: HAMMONDS, JAMES
AGENT

REBECCA OVERSTREET AS

Year: 2013 - 2016

Contention: TAXABILITY (BASED ON OWNERSHIP)

Determination:

1. Value in contention \$ 7,014
2. Issue in contention: real estate was seized as a tax forfeiture in 2012 and sold in a tax sale to Kenneth Flood for the 2013 tax year. Agent states that manufactured home was part of that transaction.
 - a. The home in question was acquired by Mr. James Hammonds in 1997 and moved to it current location on parcel 59--21.
 - b. The real estate (parcel 59--21) was acquired by Mr. Hammonds on 07/28/1998 and homesteaded for the 1999 tax year.

c. On 12/28/2000 the real estate was acquired by the Agent (Rebecca Overstreet) and Jaielynn Smith.

- The deed transferring title to the real estate from Hammonds to Overstreet/Smith includes a reference to “a trailer”; possibly indicating intent to include the home in this transfer

- The homestead was continued on the property with the home in question as the residence.

- The tax record on the home was transferred to Rebecca Overstreet and Jaielynn Smith, but the title to the home was still in the “Hammonds” name.

- The tax record of the home remained in the name of Overstreet and Smith until the 2013 tax year when it this error was discovered and the tax record was corrected to reflect the actual title holder.

3. As was stated above, the County foreclosed on the property for non-payment of real estate taxes and auctioned it to Mr. Kenneth Flood 03/12/2013.

- a. The Home is NOT mentioned in the tax deed.

- b. For 2013 the home was put on the mobile home digest.

4. Taxes on the manufactured home have not been paid since 2013

5. Home was visited 08/09/2013.

- a. The Home appears vacant, however the electric meter is still attached and running.

- b. The lot surrounding the home has been allowed to overgrow.

- c. The back glass door has been broken in, as has at least one window.

- No attempt was made to enter or view the interior, as there is no manner of determining if any interior damage precedes 01/01/2016.

- Home needs to be revisited prior to 01/01/2017 to confirm condition for 2017 mobile home digest.

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. Mr. Hammonds cannot be identified or located.

- a. There is no other real or personal property listed in his name on the current tax digest.

- b. The e-911 direction does not list his name.

- c. Jessica (Tax Commissioner’s Office) stated they cannot search by name to ascertain if Mr. Hammonds has a any other property (MH, MV, boat trailer) titled in this county.

3. Therefore the only option remaining to this Office is to forward the delinquent bills to the current owner of the real property.

4. For 2017 the account has been adjusted to mail “care of” Kenneth Floyd at his listed mailing address.

5. For 2017 the account has been flagged to update the condition of this home.

Reviewer: Roger F Jones

Motion to accept recommendation and send 2013 and forward bills to Mr. Flood:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

VIII: INVOICES

- a. Schneider** (qpublic) Date- 10/1/2016 / Amount \$625.00
 - b. LexisNexis** subscription Inv # 84915404 - Amount \$15.06
 - c. LexisNexis** subscription Inv # 84915412 – Amount \$15.06
 - d. Office Depot** – Order #856049187-001 / Order Date Aug 8 / Amount \$104.58
 - e. Summerville News** Chief Appraiser Ad / Date 7/29/2016 / Amount \$70.00
- BOA reviewed, approved, and signed items a-e**

Motion was made by Mr. Wilson to enter into Executive session at 9:55am under the provisions of O.C.G.A. 50-14-3(4), Seconded by Mr. Bohanon, all that were present voted in favor.


Motion was made by Mr. Wilson to exit Executive Session at 10:15 am, Seconded by Mr. Richter, All that were present voted in favor.


Mr. Bohanon made a motion to remove the pay matrix, Seconded by Mr. Wilson, All that were present voted in favor.


Motion was made by Mr. Wilson to draft a letter for the applicants of the Chief Appraiser position, Seconded by Mr. Bohanon, all that were present voted in favor.


Meeting Adjourned at 10:30am

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









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