

## POA RECORDS REQUEST 0004: Accounting Records ~ Developer Assessments

To: Jill Philmon / Big Canoe General Manager

Cc: The POA Board

### THE FOLLOWING REQUEST IS MADE PURSUANT TO:

Big Canoe Policies and Related Procedures; Procedure 156.2 (POA Member Access to Records)

**BACKGROUND:** The Declarations & Covenants ARTICLE VI: COVENANTS FOR MAINTENANCE ASSESSMENTS: Section 3. Basis and Maximum for Annual Assessments has a subsection which states as follows:

“ CLASS D

1) Company

All acreage belonging to the company contained within the Properties shall be assessed at the annual rate of \$12.50 per acre. All land owned by the Company within the Properties shall be classified as acreage until such time as a plat is recorded in the Office of the Clerk of Superior Court for Dawson and/or Pickens Counties, Georgia, subdividing into separate lots any portion of the Company's land. After the date of such filing, the property shown on said plat shall be assessed on the basis of whatever category of assessable property it falls into; provided, however, that there shall be an exception for Residential Lots, and the Company shall continue to be assessed on a per acre basis on Residential Lots at the rate of \$12.50, notwithstanding the recording of any plat or plats subdividing any portion of the Company's land. The property described in Section 11 of this ARTICLE VI shall be exempt from the acreage owned by the Company upon which it is assessed.”

**Recent Sales of by the “Company” have pointed to a trend of failure to file recorded plats as parts of sales. Furthermore, in some cases (i.e. Pickens County Parcel 049A 046 003) there is at least one case of a property that appears to still be owned by the “Company”, on the west side of Steve Tate Hwy, even though the 2016 Land Deal claims that all Company owned land in said “Mother Canoe” was supposed to be included in the deal.**

**Records review of the 2016 Land Deal has shown approximately 74 acres of land that was “purchased” by the POA was already owned by the POA according to Pickens and Dawson County Tax Records. Furthermore, confusion & dispute of property ownership between the POA & Developer goes as far back as 2007, where one can see the following excerpt from the October 11 2007 Smoke Signals:**

*“The inaccuracy of some county records raised the question of POA ownership of some of our common property. The developer agreed to a Quit Claim Deed signed June 30, 2006 to remove any doubt.”*

### **PURPOSE OF REQUEST:**

I am concerned that due to the exceptional confusion over the property ownership records of the Company and Big Canoe Property Owners Association at the County Tax Offices, and considering the Company's historical failure to file Plats along with Sales & Transactional Deeds/Records, that the "Company" may not have been paying the correct assessments in the past, nor presently, due to inaccurate record keeping regarding the accounting of Property and Acreage owned by the Company. I would like to review all the related accounting records to ascertain the facts in order to gauge the effectiveness of the accounting processes being employed by the POA, the accuracy of the accounting record, and to get a gauge for the true ownership history of land owned by the Company and POA. I would also like to ascertain whether the stated intentions of the February 2016 Vote that approved the April 14 2016 Land Deal were faithfully carried out, and that indeed all of the Company Properties located in "Mother Canoe" were transferred to the POA as part of that voter approved process.

### **DEFINITIONS AS USED IN THE FOLLOWING REQUESTS:**

"ARTICLE VI – CLASS D" shall refer to the excerpt in the BACKGROUND section above from the Declarations & Covenants ARTICLE VI: COVENANTS FOR MAINTENANCE ASSESSMENTS: Section 3. Basis and Maximum for Annual Assessments; CLASS D

"COMPANY" shall refer to the "Company" as defined in "ARTICLE VI – CLASS D".

### **REQUEST TO REVIEW AND COPY THE FOLLOWING DOCUMENTS:**

1. Copies of ALL Accounting Records (*to include, but not limited to invoices, bills, statements, receipts, notices, payments, checks and other financial accounting records*) related to the required "COMPANY" assessments as referenced in "ARTICLE VI – CLASS D" I would like these Accounting Records going back 13 years, beginning January 1, 2005.
2. Copies of ALL Accounting Records (*to include, but not limited to invoices, bills, statements, receipts, notices, payments, checks and other financial accounting records*) related to the required "COMPANY" assessments as referenced in "ARTICLE VI – CLASS D" SPECIFICALLY related to Pickens County Parcel 049A 046 003, which is the 23 acre parcel adjoining the south side of the Main Gate Exit then running south along Steve Tate Hwy which was inexplicably excluded from the 2016 Land Deal, and remains "Company" (or Developer) owned. I would like these Accounting Records going back 13 years, beginning January 1, 2005.
3. Copies of ALL Accounting Records that show the source of, identity of, and amounts of, acreage that were, are or could be used to calculate and/or determine assessable "COMPANY" property as referenced in "ARTICLE VI – CLASS D". I would like these related Accounting Records going back 13 years, beginning January 1, 2005.
4. Copies of ALL Plats that were, are or could be used to account for "COMPANY" owned land acreage as relates to the financial obligations of the "COMPANY" required by, or related to, the assessment listed in "ARTICLE VI – CLASS D". This should include Plats Recorded in the Superior Courts of Pickens or Dawson County, as required by the aforementioned ARTICLE VI to change assessable basis of whatever category of assessable property falls into. This

should further include any letters, statements, reports or other documents provided by the Company – or prepared by the POA - that provide summary accounting record, or reference, for the acreages of owned property assessments are applicable to, or that have been removed from assessment.

5. Copies of ALL Deeds (*including Special Warranty, Warranty, Security, Quit Claim and any other ownership related Deeds*) that were, are or could be used to account for “COMPANY” owned land acreage for as relates to the financial obligations of the “COMPANY” required by, or related to, the assessment listed in “ARTICLE VI – CLASS D”.
6. All Accounting Records related to payments made or received in relation to the April 14, 2016 Land Deal, to include, but not limited to, payments to the Developer and other owners of land as part of the overall transaction; payments for any Title Search or Title Insurance, Commission payments; payments to Rochester and Associates; payments to John Drew; payments to the Norton Agency; payments to CRBE; payments to or from Wells Fargo for finance or related costs; payments to payments made to 3<sup>rd</sup> parties for research, reports, marketing, appraisal, surveying, attorney fees, or other related services relevant to the April 14, 2016 Land Deal. The records should show amounts, dates, identity of parties, and include actual invoice copies, bills, statements, or other accounting documents.

#### **SPECIAL INSTRUCTIONS:**

I request that where possible, records that are available in electronic format be compiled onto a Thumb Drive, CD, or other Electronic Storage Media for pickup by myself. Where electronic records are not available, I request that inspection occur at a location that maintains adequate equipment necessary to making copies of records. This should include the ability to copy any large format plats. In the event that only electronic records exist in a format that may require specialized software to access, then it is requested that the record be converted into written form for review and copying.

Please provide flexible scheduling for when I may expect to be able to review and copy the requested records. If there is a cost associated with Records Copying, please itemize and submit via return email so that payment may be tendered at the time of record inspection and copying.

I am requesting that this be made available within the time allotted by Big Canoe Policies and Related Procedures. **In the event that any subset of documents in my request are deemed as “not those which a member has the right to see and copy”, please provide access to the remaining records, or portions of the remaining records using redaction if necessary, that do not fall under that designation, and which ARE allowed.**

Sincerely,

- david hopkins / request date: Wednesday, August 29, 2018

10887 Big Canoe; Big Canoe, GA 30143 / Owner Lot # 4002

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