

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
May 13, 2020

Attending:
Doug L. Wilson, Chairman – Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Randy Pauley – Present
Jack Brewer - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 11, 2020 & No Meeting for March 18-May 6, 2020

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Checks

BOA acknowledged receiving

c. Emails:

1. Weekly Work Summary

d. Mail:

1. Georgia Property Tax News

BOA acknowledged receiving items c & d

III. BOE Report: Nancy Edgeman to forward via email an updated report for Board's review.

Total 2020 MH's Certified to the Board of Equalization – 0

Total 2020 Real & Personal Certified to Board of Equalization - 0

Cases Settled – 0

Hearings Scheduled –0

Pending cases –0

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

Office is working on Data edits and preparing for Assessment notices.

NEW BUSINESS:

V. APPEALS:

2020 Mobile Home appeals taken: 17
Total appeals reviewed by Board: 15
Pending appeals: 2
Closed: 15

2020 Real & Personal Appeals taken: 0
Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

Weekly updates and daily status kept for the 2020 appeal log by Nancy Edgeman.

BOA acknowledged

VI: APPEALS

a. Owner: Godfrey Lindsay
Tax Year: 2020
Map/ Parcel: 29-23

Owner's Contention: See letter in file. Roof and siding are original. Fireplace is electric. I bought mobile home for \$13,500 in 2016.

Owners asserted value: \$15,000

Determination:

1. The mobile home in question is a 1998, 27x57, Fleetwood, Westfield Classic located on 402 Smith Rail Road.
2. The mobile home's NADA value is \$19,660 with an add-on value of \$7,026 for a total fair market value of \$26,686.
3. A field visit was done on 3/10/20 and it was discovered:
 - a. The dimensions of the mobile home were found to be 27x56.
 - b. Characteristics were corrected.
 - c. Mobile home add-ons were corrected. Siding, Roofing, Fireplace, and Wheelchair Ramp were removed. The 12x16 Open Porch grade was adjusted from 120 to 100. Central Air/Electric Heat was corrected and a 10x12 Deck was added.
4. The NADA value was removed to place a calculated value on the mobile home.
5. All mobile homes that were in question in owner's contention were reviewed

Recommendation: Make the following corrections and adjustments would alter the value of the mobile home to \$14,802 and the add-ons to \$3,130 for total fair market value of \$17,932.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor.

b. Owner: Williams Jessis James & Debra K
Tax Year: 2020
Map/ Parcel: 72-34-65

ON HOLD DUE TO NOT FOLLOWING MH GUIDELINES

Owner's Contention: No wiring, broken windows, busted door in, rained inside, stole central unit.

Owners asserted value: \$0

Determination:

1. The mobile home in question is a 1995, 14x66, Fleetwood, West, located on 443 Mustang Drive.
2. The mobile home in question has a add-on value of \$2,700 and a mobile home calculated value of \$5,156 for a total fair market value of \$7,856.
3. The last review done was done on 8/22/2008.
4. A field visit was done on 3/020/20 and the mobile home was found in very poor condition. Some of the windows had been broken and both doors had been damaged. Holes were also found in the ceiling where the roof is failing and many places in the interior wall. The power has been disconnected and the electrical wiring has been removed. No central heat and air unit was found. Evidence of animals residing in the dwelling was throughout the mobile home.

Recommendation: Due to the damage and deteriorating condition of the mobile home I recommend a total fair market value of \$0.

Reviewer: Bryn Hutchins

c. Map/ Parcel: 19-4-TR3
Owner: Broyles, Randy & Cindy
Tax Year: 2020

**ON HOLD DUE TO NOT
FOLLOWING MH GUIDELINES**

Appraiser notes: Mobile home was visited for appeal purposes on 3/18/20

Owner's Contention: Not livable. Interior is busted apart, most wiring is stripped out, floor gone in places, and all windows busted out. Going to tear down.

Owners asserted value: \$0

Determination: Mobile home is in very poor condition. All the windows are busted out; which exposes the home to the weather. (See photos in file)

Recommendation: I recommend a sound value of \$0 be applied to this mobile home.

Reviewer: Randall Espy

VII: RETURNS

a. Map/ Parcel: 49A-31
Owner: Maplewood Apartments LTD
Tax Year: 2020 Return

Appraiser notes: Property was visited for return purposes on 3/30/20 by Randall Espy and Bryn Hutchins. The current TFMV is \$501,752.

Owners asserted value: \$501,752

Determination:

1. Sketches are incorrect. Many porches, patios, and utility rooms are not reflected in the sketches. A few other dimensions and details such as plumbing are recorded incorrectly also.
2. There are no accessories such as sidewalks, asphalt paving, and others recorded.
3. The grades of the buildings are recorded as 100 and should be 115.
4. Two buildings that are recorded on this parcel are shown to be on the neighboring parcel according to the tax map and should be transferred to the correct parcel.
5. All buildings are currently recorded with an override value from the telnet system.
6. These changes and corrections would assign a TFMV of \$743,063; a difference of \$241,311.
7. The increase of value for tax year 2020 has been limited to 10% per board decision.

Recommendation: I recommend correcting the record for all items listed above and recording the TFMV of approximately \$551,927 for tax year 2020.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Brewer

Second: Mr. Pauley

Vote: All that were present voted in favor.

b. Map/ Parcel: 49A-40

Owner: Maplewood Apartments LTD

Tax Year: 2020 Return

Appraiser notes: Property was visited for return purposes on 3/30/20 by Randall Espy and Bryn Hutchins. The current TFMV is \$435,706.

Owners asserted value: \$435,706

Determination:

1. Sketches are incorrect. Many porches, patios, and utility rooms are not reflected in the sketches. A few other dimensions and details such plumbing are recorded incorrectly also.
2. There are no accessories such as sidewalks, asphalt paving, and others recorded.
3. The grades of the buildings are recorded as 100 and should be 115.
4. Two buildings that are recorded on this parcel are shown to be on the neighboring parcel according to the tax map and should be transferred to this parcel.
5. All buildings are currently recorded with an override value from the telnet system.
6. These changes and corrections would assign a TFMV of \$1,096,762; a difference of \$661,056.
7. The increase of value for tax year 2020 has been limited to 10% per board decision.

Recommendation: I recommend correcting the record for all items listed above and recording the TFMV of approximately \$479,277 for tax year 2020.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion: Mr. Brewer

Second: Mr. Pauley

Vote: All that were present voted in favor.

c. Owner: Reed Heather Reed Larry Todd

Tax Year: 2020

Map/ Parcel: 39-93

Owner's Contention: This is house and land together. It was not worth the purchase price. The house value was less than purchase price.

Owners asserted value: \$326,489

Determination:

1. The subject property is 28.43 acres located on 714 Norton Road. Improvement value is \$328,579, accessory value is \$58,407, and land value is \$63,014 for a total fair market value of \$450,000.
2. The subject property was purchased by its current owners on 5/7/2018 for \$450,000.
3. On 5/30/19 a field appraiser did a desk review due to the property recently being sold. The appraiser corrected the grade and placed an override value on the residential improvement to reflect the sales price.
4. On 9/30/19 an access factor was correctly applied to the land.

5. A field visit was unable to be done due to the governmental restrictions placed on the office because of COVID 19.

Recommendation: No changes are recommended for a total fair market value of \$450,000.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor.

d. Owner: Thomas Estate Kay Marie

Tax Year: 2020

Map/ Parcel: T16-10

Owner's Contention: Property deteriorating, not getting any better.

Owners asserted value: \$20,063

Determination:

1. The subject property is 0.40 acres located on 188 Moore Street and has a land value of \$7,832, an improvement value of \$10,731 (\$9.30 per square foot), and an accessory value of \$2,741, for a total fair market value of \$21,304.

2. The owner submitted return on this property in 2014, 2015 and, 2017. All returns addressed the physical condition of the house.

3. A field visit was done on 3/27/20 and it was discovered:

A. The grade of the residential improvement is 55. The grade of a structure should never be adjusted for physical deterioration or functionality. The subject residential improvement grade should be 90 in line with comparables in proximity.

B. The exterior of the house is in the same condition as previous reviews. The sewage issue seems to have been resolved. The central heat and air unit sill looks inoperable.

C. I was unable to do an interior inspection due to no one being there at the time of my review. I have included the pictures of the interior inspection done in 2017.

D. The 12x25 carport without floor is more comparable to a lean-to. The 14x25 garage: low cost is actually an implement shed.

Recommendation: Adjust the grade of the residential improvement from 55 to 90. Leave the physical of the residence at .40 and add a functional of .66. These changes would alter the price per square foot of the residential improvement to \$10.05. Correct the accessory labels. The land value would remain the same at \$7,832; the accessory value would change to \$2,174 and the residential improvement would be altered to \$11,597. Total fair market would be \$21,603.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Brewer

Vote: All that were present voted in favor.

e. Map / Parcel: 19-4-TR3

Property Owner: BROYLES RANDY & CINDY

Tax Year: 2020

Value Assertion: \$23,000

Owners Contention: Barn has been gone for years and the decks are gone from mobile home

Appraiser Notes: Property is receiving sales price for the 2020 tax year.

Determination:

1. Property is 9.21 acres located on Oak Hill Road just south of Josh Ward Road. Property has good access and was valued at \$24,236 with a imp shed being a old barn valued at \$720 for a total fair market value before sale price at \$24,956.
2. Due to this being a good sale, the property is receiving the sales price of \$23,000.

Recommendation: It is recommended to leave the fair market value at the sales price of \$23,000 for the 2020 tax year, after looking at Google earth and determining that the old barn was removed between 2012 and 2014 remove the old barn from the tax records as well.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Brewer

Vote: All that were present voted in favor.

VIII: FREEPORT FOR TAX YEAR 2020

FREEPORT 2020

LASTNAME	ACCT #	CURR VAL	TOTAL INVN VAL	FRPORT VAL	LAST YR VAL	LAST YR FRPRT
ALADDIN MANUFACTURING COR 114	462	46,081,622	26,517,032	26,501,511	51,130,620	31,290,470
ALADDIN MANUFACTURING COR 181	461	17,490,541	13,231,312	13,231,312	17,623,145	13,565,806
ATLANCO	33	90,192	90,192	90,192	15,809	15,809
BAKER TEXTILES REG'D	48	1,453,641	1,453,641	979,256	1,073,614	1,073,614
DIVERSITEX INC	208	103,945	103,946	77,959	111,926	111,926
J BAR CORPORATION	375	484,973	1,762	376,413	434,480	371,872
MOUNT VERNON MILLS INC	469	129,382,964	80,501,448	59,712,636	120,704,225	97,774,925
MOUNT VERNON MILLS INC	1588	3,689,247	3,689,187	3,419,882	NEW ACCT	NEW ACCT
N Y AYNILIAN & CO INC	478	34,214	34,214	34,214	36,357	36,357
NORTH GEORGIA TEXTILE SUPPLY COMPANY	492	1,103,886	293,608	293,608	866,294	318,029
SHAW INDUSTRIES GRP INC	594	6,233,035	1,081,718	1,081,718	4,710,558	896,759
TRYCON TUFTERS						
SHOWA BEST GLOVE INC	596	27,137,445	26,875,371	21,998,301	20,808,441	20,518,162
SHOWA BEST GLOVE, INC	597	5,860,838	3,726,059	3,607,885	6,605,994	4,354,928
SMITH J. P. LUMBER CO INC	602	2,860,936	691,483	548,019	2,547,967	512,390
TDG OPERATIONS LLC	1411	103,922	103,922	103,922	153,874	153,874
TRAEGER PELLET GRILLS	667	5,868,072	5,095,595	5,073,118	1,357,301	618,459
VITALITY LABS LLC	806	102,360	82,062	82,062	90,357	78,517
WALTER GORDON TEXTILES	702	1,123,067	1,123,067	524,882	1,843,453	1,843,453
WIRETECH LTD	727	2,462,006	1,535,465	1,535,465	2,695,058	1,839,712
TOTALS		251,666,906	166,231,084	139,272,355	232,809,473	175,375,062

Recommendation: Suggesting the approval of Freeport exemption for accounts listed above for tax year 2020 in accordance with Chattooga County's guidelines and O.C.G.A. 48-5-48.2.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor.

IX: COVENANTS

a. Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE	
Johnson Karin, Jarod, & Tonya	61-19	35.5	31.5	New	
Tate Steve	2-33T02	20	20	Renewal	
Gibbs Larry & Cheri	70-1	42.75	42.75	New	
Vines Amber	72-2	34.7	34.7	Renewal	
Vines Amber	25-55	86.56	86.56	Renewal	
Kerce Eddie Jr	18-10	203.4	203.4	New	
Burk William III & Andrea	72-5	46.47	44.47	New	
Dodd Steven Derek Lee	36-10	41.4	39.4	New	
Battles Grace Christine	61-27	15.94	15.94	New	
Rome Timber Partners LLC	46-37	262	262	Continuation	
Rome Timber Partners LLC	10--27	12	12	Continuation	
Rome Timber Partners LLC	80-16a	1337	1337	Continuation	
Rome Timber Partners LLC	42-17	263.81	263.81	Continuation	
Rome Timber Partners LLC	10--22	502	502	Continuation	
Zellner Carlos & Sue	55-129	59.73	57.73	Renewal	
Armuchee Creek Inc	84-15	1707.9	1707.91	Continuation	FLPA
Manous Joe D	9--61	137.97	135.95	New	
Mathis Tim & Lori	74--42	49	47	New	
McDaniel James & Sonja	87--31	47.62	45.62	Renewal	
Parker Derrell	40-98A	21.54	21.54	New	
SDG Capital LLC	81-27	214.71	214.71	Continuation	FLPA
SDG Capital LLC	81-27B	28.69	28.69	Continuation	FLPA
SDG Capital LLC	81-25B	60.85	60.85	Continuation	
SDG Capital LLC	82-12	181.96	181.96	Continuation	
SDG Capital LLC	75-29	150.06	150.06	Continuation	
SDG Capital LLC	76--1	180	180	Continuation	
Daniel Alyssa Thornbrough	37-67-24	11.2	11.2	Continuation	
Requesting approval for covenants listed above:					
Reviewer: Nancy Edgeman					

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor.

X: MISC ITEMS

a. MT Vernon discussion – Motion was made by Mr. Pauley to leave Mt Vernon values as is for 2020 tax year, Seconded by Mr. Richter, All that were present voted in favor.

Nancy Edgeman will email David Alexander of Mt Vernon of the decision.

b. Direct Deposit Forms – Forms were given to all Board members.

XI: INVOICES

**a. WinGAP 2020 annual membership dues – Due date 7/4/2020 – Amount \$2,000
BOA reviewed, approved, & signed**

BOA agreed the Preliminary Digest numbers will be approved on May 27, 2020 for Assessment notices to be mailed on June 3, 2020.

BOA discussed new hires and recommended bringing them in as much as possible.

Meeting adjourned at 10:30am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

Jack Brewer

**Chattooga County
Board of Assessors
Meeting May 13, 2020**