

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 23, 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: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for Zoom meeting on September 16, 2020

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

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

Total 2020 Real & Personal Certified to Board of Equalization - 19

Cases Settled – 6 Withdrawn

Hearings Scheduled –0

Pending cases –1

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

Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

2020 Real & Personal Appeals taken: 67

Total appeals reviewed by Board: 67

Pending appeals: 0

Closed: 67

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

BOA acknowledged

VI: APPEALS

a. Map & Parcel: 41-10 -- Personal Property Account #462

Owner Name: Aladdin Manufacturing Corporation (Mohawk Lyerly)

Tax Year: 2020

Owner's Assertion: \$29,749,610

Owner's Contention: Property closed in 2019, taxpayer is requesting economic obsolescence

APPEAL UPDATE

Determination:

1. This appeal was pending additional documentation and verification of idle equipment adjustments.
2. We received the quarterly capacity report on all departments for Lyerly Plant from 2009 to the second quarter of 2020.
3. This indicates the Lyerly Plant was completely shut down during the tax 2019 and as of January 1, 2020.
4. The DOR Compliance Specialist instructions were to establish the status of scrap separate from idle equipment and a report came from Mohawk's accounting agent separating scrap assets from idle assets.
5. A previous report was done with idle adjustment as a whole using only one typical life group until re-grouping and the separation of scrap and idle documentation was available.
6. The final report of the assessor's auditor consist of separating scrap and idle equipment into individual groups, scrap adjustment applied for scrap to the original cost new and then idle adjustment applied to idle after composite factors were applied.
7. The next step was to separate assets from this report into the correct year acquired and life group. Once this was complete the final totals per year would include the correct adjustments for all groups.
8. After obtaining all the documentation necessary to complete all calculations accurately along with research of the appraiser procedure manual and consulting with the Department of Revenue Compliance Specialist for further verification (emails available for the Board's review); the FFME for Aladdin Mohawk acct #462 is \$8,005,284, the Freeport is \$26,501,511, the taxable inventory is \$15,521 and results in a total fair market value of \$34,522,316.
9. This is a difference of \$7,779,442 (from \$42,301,758 corrected amount after disposals); however, they were originally notified at \$46,081,622 a difference of \$11,559,306.

Recommendation:

1. According to DOR and our APM, recommending the total fair market value of \$34,522,316 for tax year 2020.
2. Recommending a new policy denying all late returns past April 1 deadline unless it's to receive new businesses or new property and additions.
3. Recommending to only accept amended returns up to June 1st, the same cut-off for receiving late Freeport applications as long as the original return met the deadline of April 1.

Reviewers: Wanda Brown

Motion to accept recommendation for item 1 and approve policies in items 2 & 3:

Motion: Jack Brewer

Second: Randy Pauley

Vote: All that were present voted in favor

b. Settlement Conference - Requesting BOA set date and time for settlement conference with Ray Shaw and JP Smith Lumber Company as required per O.C.G.A. 48-5-311(g) (2).

Motion was made by Richard Richter to set a conference for September 30, 2020 at 9:45am for Ray Shaw and 10:15am for JP Smith Lumber Company (Steve Ayers), Seconded by Randy Pauley, All that were present voted in favor.

Nancy Edgeman and Kenny Ledford discussed commercial land values with the BOA.

BOA discussed Board members.

Meeting adjourned at 10:15am

Doug L. Wilson, Chairman



Richard L. Richter



Betty Brady



Randy Pauley



Jack Brewer



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Meeting September 23, 2020**