

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 21, 2021

Attending:

Doug L. Wilson, Chairman - Present
Richard L. Richter, Vice Chairman – Present
Betty Brady – Present
Jack Brewer – Present
John Bailey - Present
Nancy Edgeman – Present
Kenny Ledford – Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 7, 2021 and No Meeting for April 14, 2021

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

b. Emails:

1. Weekly Work Summary

BOA discussed 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 - 20
Cases Settled – 6 Withdrawn
Hearings Scheduled – 0
Pending cases –0**

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

Office is preparing for Tax year 2021.

NEW BUSINESS:

V. APPEALS:

**2021 Mobile Home appeals taken: 27
Total appeals reviewed Board: 26
Pending appeals: 1
Closed: 26**

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 2021 appeal log by Nancy Edgeman.
BOA acknowledged

VI: RETURNS

a. Owner: DGS Capital Investments, LLC (CVS)
Map/ Parcel: S22-100
Tax Year: 2021

Appraiser notes: This property was visited on 12/15/2020. It is located at 9849 Rome Blvd. The 2020 value of the property was \$598,289. The current value of the property is \$672,987 for an increase of \$74,698 for tax year 2021. The building is \$425,040, Accessories are \$35,227 and the land is \$212,720.

Owners return value: \$422,607

Determination:

1. DGS Capital Investments LLC purchased the property on 4/28/2020 for \$4,750,000 and includes all personal property and pharmacy.
2. The building is 12,036 sq. ft. with a price per sq. ft. of \$33.03.
3. Value increased due to grade of building, correction of asphalt and concrete, and yard lighting added.

Recommendation: With the recent review of commercial property, I recommend the value remain at \$672,987 for tax year 2021.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All that were present voted in favor

b. Map & Parcel: T12-01

Owner Name: MOUNT VERNON MILLS INC

Tax Year: 2021

Owner's Contention: Requesting approval of the conversion tables submitted for machinery and equipment in accordance with a previous Superior Court ruling.

Recommendation: No recommendation at this time prior to the Board's review of the returns and details.

Reviewer: Wanda Brown

Motion to approve conversion tables as submitted per court ruling:

Motion: Jack Brewer

Second: Betty Brady

Vote: All that were present voted in favor

VII: FREEPORT

a. 2021 Freeport Requests for 17 accounts listed below:

1. Map & Parcel: PP #461 (50-57)

Owner Name: ALADDIN MANUFACTURING-MOHAWK

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$11,224,676.

2. Map & Parcel: PP #462 (41-10)

Owner Name: ALADDIN MANUFACTURING – MOHAWK HWY 114

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$7,161,512.

3. Map & Parcel: PP #33 (T12-61) AKA: Diversitex

Owner Name: ATLANCO @ Mount Vernon Mills

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$3,751.

4. Map & Parcel: PP #48 (T12-61)

Owner Name: BAKER TEXTILE @ Mount Vernon Mills

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$186,518.

5. Map & Parcel: PP #208 (T12-61)

Owner Name: DIVERSITEX INC @ Mount Vernon Mills

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$122,917.

6. Map & Parcel: PP #375

Owner Name: J-BAR CORPORATION

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$340,187. (Note: the Freeport request included \$1,040 in supplies, requested total of \$341,227; supplies are not eligible for Freeport)

7. Map & Parcel: PP #469 (T12-61)

Owner Name: MOUNT VERNON MILLS

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$44,779,139.

8. Map & Parcel: PP #492

Owner Name: NORTH GEORGIA TEXTILE SUPPLY COMPANY

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$226,821.

9. Map & Parcel: PP #594

Owner Name: SHAW INDUSTRIES GROUP, INC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$570,689.

10. Map & Parcel: PP #596

Owner Name: SHOWA BEST GLOVE INC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$19,316,288.

11. Map & Parcel: PP #597

Owner Name: SHOWA BEST GLOVE INC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$4,718,483.

12. Map & Parcel: PP #602

Owner Name: SMITH, J.P. LUMBER CO INC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$571,970.

13. Map & Parcel: PP #1411

Owner Name: TDG OPERATIONS LLC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$20,103.

14. Map & Parcel: PP #667

Owner Name: TRAEGER PELLET GRILLS INC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$1,124,260.

15. Map & Parcel: PP #806

Owner Name: VITALITY LABS LLC

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$46,283. (Note: the Freeport request included \$1,000 in supplies, requested total of \$47,283; supplies are not eligible for Freeport)

16. Map & Parcel: PP # 727

Owner Name: WIRE TECH LTD

Tax Year: 2021

Owner's Contention: Requesting Freeport exemption in amount of \$1,803,027.

Recommendation: Suggesting the approval of Freeport exemption for accounts listed above for tax year 2021 in accordance with Chattooga County's guidelines and O.C.G.A. 48-5-48.2.

Reviewer: Wanda Brown

Motion to approve Freeport applications listed above:

Motion: Richards Richter

Second: Betty Brady

Vote: All that were present voted in favor

VIII: MOBILE HOME APPEALS

a. Map/ Parcel: 49-34-H

Owner: Ward, David & Kathy

Tax Year: 2021

Appraiser notes: The property was visited on 4/1/21. I spoke with the owner's father who lived in the mobile home being appealed.

Owner's Contention: Mobile home is no longer there. Sold several years ago maybe 2015.

Owners asserted value: \$0

Determination: Aerial view indicates mobile home was switched from a 12 ft. wide to 14 ft. wide between 11/2014 and 2/2017. I spoke with Mr. Ward who lives on the property. He stated that he replaced the mobile home in question upon his wife's passing in 2014. The current record does indicate a 16x66 mobile home on the property. These dimensions are incorrect and should be corrected to 14x57. Comments on record indicate these measurements were estimated. Comments in record of patriot mobile home indicate this home was re-entered to record in 2018 during conversion to wingap causing bills to be generated for 2018, 2019, 2020, and 2021. This home was not on the property at this time.

Recommendation: I recommend removing the 12x60 Patriot Homes from the 2021 tax record and sending an error and release to the tax commissioner's for tax years 2018-2021. I also recommend correcting the record for the mobile home currently on the property.

Reviewer: Randall Espy

Motion to accept recommendation:

Motion; John Bailey

Second: Betty Brady

Vote: All that were present voted in favor

IV: COVENANTS

a. 2021 Covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
TROTT, LISA	86-3-G	19.36	19.36	RENEWAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

Motion to approve Covenant listed above:

Motion: John Bailey


Second: Jack Brewer

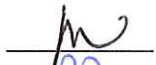
Vote: All that were present voted in favor


Mr. Wilson reminded everyone about CAVEAT May 17-21, 2021.


Nancy Edgeman discussed Exempt property, Veterans exemption, and personnel issues with the BOA.

Meeting adjourned at 10:05am

Doug L. Wilson, Chairman 

Richard L. Richter 

Betty Brady 

Jack Brewer 

John Bailey 