

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
May 11, 2022

**Attending:**

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Doug L. Wilson, Chairman - Present  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
Pat Bell – Present (via Zoom)  
Nancy Edgeman – Present  
Crystal Brady – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for April 27, 2022 & No Meeting for May 4, 2022  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets/Pay Stubs**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summaries**

**BOA acknowledged**

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

Total 2021 Real & Personal Certified to Board of Equalization – 65

Withdrawn - 5

Cases Settled – 65

Hearings Scheduled – 0

Pending cases – 0

**We have one property pending Superior Court.**

**Mr. Bailey asked for an update. Nancy Edgeman stated that she would contact Wade Hoyt.**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**The Office is working on 2022 assessments.**

**NEW BUSINESS:**

**V. APPEALS:**

2022 Mobile Home appeals taken: 34

Total appeals reviewed Board: 34

Pending appeals: 0

Closed: 34  
Total certified to Board of Equalization: 6

2021 Real & Personal Appeals taken: 90  
Total appeals reviewed by Board: 90  
Pending appeals: 0  
Closed: 90

Weekly updates and daily status kept for the 2021 appeal log by Crystal Brady.  
**BOA acknowledged**

#### VI: COVENANTS

BOA AGENDA ITEM				
2022 COVENANTS				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CARPENTER, TIFFANY	59-50	38	36	CONTINUATION
GABRIELLE FARMS LLC	42-36-A	22.32	22.32	CONTINUATION
GANT, LEYVA & JAMES JR.	26-1-A	6.5	4.5	CONTINUATION
POUNDS, RAYMOND	15-97-A	15	15	CONTINUATION
WILLIAMS, JASON	21-60-B	68.05	68.05	CONTINUATION
YANCEY, JAMES	33-2-A	716.57	716.57	NEW
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

**Motion to approve covenants:**  
**Motion: Betty Brady**  
**Second: John Bailey**  
**Vote: All that were present voted in favor**

#### VII: PERSONAL PROPERTY

##### **a. Subject: Researched Freeport Accounts and Totals** **Tax Year: 2022**

- Accounts not reporting taxable inventory researched per instructions from the Department of Revenue to check for accounts applying for Freeport and not having taxable inventory.
- According to research and correspondence with Mount Vernon Mills' agent, they have some businesses with consigned goods that do not require packaging or supplies.
- These companies lease space and have pre-packed uniforms in bins or pallets provided by Mount Vernon or another company which then reports on the pallets from their account.
- The Mohawk accounts are reporting taxable inventory for 2022, the circumstances surrounding tax year 2021 were unique as outlined on the report provided for the Board of Assessors review.

**Recommendation:** Requesting the Board of Assessors review and approve the 2022 Freeport for the following:

1. Aladdin Manufacturing Corporation 114 - Acct #462
2. Aladdin Manufacturing Corporation 181 - Acct #461
3. Atlanco/Consigned Goods Mount Vernon - Acct #33
4. Baker Textiles Reg'd - Mount Vernon - Acct #48
5. Diversitex Inc/Consigned Mount Vernon - Acct #208

6. J Bar Corporation – Acct #375
7. Mount Vernon Mills Inc – Acct #469
8. North Georgia Textile Supply – Acct #492
9. Shaw Industries Group Inc/Trycon Tufters – Acct #594
10. Showa Best Glove Inc – Acct #596
11. Showa Best Glove Inc – Acct #597
12. J.P. Smith Lumber Co Inc – Acct #602
13. TDG Operations LLC – Acct #1411
14. Traeger Pellet Grills LLC – Acct #667
15. Vitality Labs LLC – Acct #806
16. Wire Tech LTD – Acct #727
17. Dixie Specialty Fibers – Acct #1984

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** All that were present voted in favor

**b. Map & Parcel: S27-145-A Personal Property Acct #170**

**Owner Name:** Cooke & Connelly LLC

**Tax Year:** 2022

**Return of Personal Property Value:** \$9,556

**Determination:**

1. This business is located at 9899 Commerce St, Summerville reporting personal property for equipment.
2. This account falls in the category with those that were being reviewed and moved from market value to cost due to no market information available.
3. There was no record of the market information from the old data base or old files to justify the market value on record.
4. Removal of the market value reflected an original cost value of \$307,375.
5. After working with the acting agent upon receiving their prior years' reporting form, we discovered scanners that were disposed but no other assets were reported to be removed.
6. The agent indicated that the furniture and fixtures were at least over 25 years old, some much older with the exception of computer equipment and copiers.
7. The 2022 tax year's reporting form submitted does not show an indication of inventory or furniture and fixtures, only the computer equipment and copiers/printers.
8. It is outside standard procedure and the State of Georgia guidelines to depreciate out old assets completely.
9. The owner has complied with submitting the suggested form for asset detail beginning in tax year 2020, however; indicated only the scanners as value that was to be disposed.
10. In order to maintain uniformity, this account was compared to other like businesses and based on the prior years' on-site review, the following was determined:
  - a. Observing furniture and fixtures inside the business resulted in a higher value than was reported.
  - b. Final research and comparable study does result in a much lower value than previously on record.
11. The office supplies as inventory was discussed with the acting agent and accepted as reported per phone conversation.



12. In conclusion, including previous on-site review, research, and information gathered from owner/agent and comparable business research, the total fair market value for tax year 2022 is \$24,631.

**Recommendation:** Requesting the Board of Assessor's acknowledge and accept the final value for tax year 2022 of \$24,631.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Betty Brady

**Second:** Jack Brewer

**Vote:** All that were present voted in favor

**c. Map & Parcel: 56-50-B – Personal Property Acct #1984**

**Owner Name:** DIXIE SPECIALTY FIBERS INC

**Tax Year:** 2022

**Return of Personal Property Value:** \$729,803

**Determination:** Requesting the Board of Assessor's acknowledgement and review

1. **This** business is Dixie Specialty Fibers Inc., located at 15276 Highway 27, Trion reporting personal property that is not included in the bond agreement under the Chattooga Development Authority.
2. Originally, the entirety of assets including personal property was covered under the bond agreement amount according to all information obtained during the initial phase of adding the business to records.
3. This account was recently reviewed and additional information was requested and was obtained which indicates a taxable value for the portion of assets exceeding the bond agreement amount. The accepted documentation was not in the form of a bill of sale of property transferred to the Development Authority; the information was submitted the same way we receive it from any business with additional documentation from the owner's agent.
4. There are some discrepancies in the reported inventory value for supplies, packaging, office supplies and spare parts.
5. In an attempt to verify the inventory with the owner, a request was made through the acting agent and is pending a response.
6. The fair market value as it is for machinery, equipment and inventory is \$929,129.
7. The current value can be revised upon submission of revisions by the agent as long as it's prior to the date set in accordance with the Board's policy for accepting revised returns.

**Recommendation:** Requesting the Board of Assessor's accept revisions submitted if on time with documentation and if not received within policy guidelines; leave the fair market value at \$929,129.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** All that were present voted in favor

## VIII: MISC ITEMS

### a. CUVA & FLPA VALUES

#### **Rule 560-11-11-.12. [Effective April 28,2022] Table of Forest Land Protection Act Land Use Values**

(1) For the purpose of prescribing the 2022 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, **Chattooga**, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-957, W2-859, W3-780, W4-715, W5-656, W6-607, W7-569, W8-522, W9-476.

#### **Rule 560-11-6-.09. [Effective April 28, 2022] Table of Conservation Use Land Values**

(1) For the purpose of prescribing the 2022 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, **Chattooga**, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-957, W2-859, W3-780, W4-715, W5-656, W6-607, W7-569, W8-522, W9-476, A1-1,739, A2-1,644, A3-1,524, A4-1,397, A5-1,259, A6-1,126, A7-1,001, A8-878, A9-751.

**Recommendation:** Requesting BOA approve and adopt the Department of Revenues Conservation Use Land Values and the Forest Land Protection Land Use Values for 2022.

**Reviewer:** Nancy Edgeman

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** All that were present voted in favor

### b. Items for discussion:

1. Sales ratio

**Nancy Edgeman discussed updated sales ratio and BOA acknowledged.**

## IX: INVOICES

1. **WinGAP annual dues** – Inv #10-1550-52-301/ Due Date 7/31/2022 / Amount \$2,500

**BOA approved to pay.**

**Nancy Edgeman requested to enter into executive session at 9:43 am per O.C.G.A 50-14-3(6).**

**Motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor. A motion was made to exit executive session at 10:07 am by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.**

**John Bailey discussed obtaining vehicles for the field appraisers.**

**Meeting Adjourned at 10:35am.**

**Doug L. Wilson, Chairman**



**Betty Brady**



**Jack Brewer**



**John Bailey, Vice Chairman**



**Pat Bell**



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