

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of May 9, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Absent</b> <b>Leonard Barrett – Absent</b> <b>Nancy Edgeman – Present</b>
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**SPECIAL CALLED MEETING TO APPROVE ASSESSMENT NOTICES VALUES**

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Meeting called to order @ 9:00 a.m.

**I. NEW BUSINESS:**

a. Roger Jones will email the progress of assessment notice preparation to the Board of Assessors separate from this agenda. (See item listed under addendum)

**II: RETURNS**

a. Map & Parcel: 45A-29  
Owner Name: Villeda, Raul & Tina  
Tax Year: 2016 Return

**Owner's Contention:** Owner returned a TFMV of \$9,423. Home was burned in 2015.

**Determination:** Home was burned in 2015. This was verified by fire report. Home is being rebuilt but is still under 40% complete as of field visit on 5/4/2016.

**Recommendations:** I recommend assigning a sound value of \$0 to home for tax year 2016 and tagging as new home for 2017. This action will reduce the TFMV from \$48,059 to \$3,549 for tax year 2016.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

b. Map & Parcel: T12 PP:II 061  
Owner Name: Walter Gordon Textile  
Tax Year: 2016

I have received the Business Personal Property Return on Walter Gordon Textile. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Inventory	398,946.00
Freeport	1,246,221.00
Other	<u>00.00</u>
Total	1,645,167.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

**Reviewers Signature:** Cindy Finster & Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Map & Parcel: 50 PP: IF 58E

Owner Name: Church Molding Company Inc

Tax Year: 2016

I have received the Business Personal Property Return on Church Molding Company. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$38,170.00
Construction In Progress	00.00
Inventory	387.00
Freeport	<u>1,500.00</u>
Total	40,057.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Map & Parcel: 63D PP:IF 2

Owner Name: J Bar Corporation

Tax Year: 2016

I have received the Business Personal Property Return on J Bar Corporation. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$ 53,317.00
Construction In Progress	00.00
Inventory	1,079.00
Freeport	424,948.00
Other	<u>00.00</u>
Total	479,344.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Map & Parcel: 16 PP:IF 57

Owner Name: J. P. Smith Lumber Company

Tax Year: 2016

I have received the Business Personal Property Return on J. P. Smith Lumber Company. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$507,000.00
Construction In Progress	00.00
Inventory	121,377.00
Freeport	186,761.00
Other	<u>00.00</u>
Total	815,138.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

f. Map & Parcel: 50 PP:IF 57

Owner Name: Mohawk Industries (Image Division)

Tax Year: 2016

I have received the Business Personal Property Return on Mohawk, Image Division. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$27,580,981.00
Construction In Progress	00.00
Inventory	609,031.00
Freeport	8,679,578.00
Other	<u>910,556.00</u>
Total	37,780,146.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Map & Parcel: 41 PP:IF 10

Owner Name: Mohawk Industries (Lyerly Plant)

Tax Year: 2016

I have received the Business Personal Property Return on Mohawk, Image Division. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$11,661,623.00
Construction In Progress	1,080,101.00
Inventory	41,935.00
Freeport	23,939,679.00
Other	<u>1,102,812.00</u>
Total	37,826,150.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:  
 Motion: Mr. Richter  
 Second: Mr. Bohanon  
 Vote: All that were present voted in favor

h. Map & Parcel: T12 PP:IF 61  
 Owner Name: Mount Vernon Mills  
 Tax Year: 2016

On Wednesday March 30, 2016 I met with David Alexander to review the Business Personal Property Return for Mount Vernon Mills. Listed below are the figures Mt. Vernon is asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$20,543,278.00
Construction In Progress	472,121.00
Inventory	16,307,617.00
Freeport	<u>74,760,418.00</u>
Total	112,083,434.00

I have attached a copy of their return and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster  
 Motion to accept recommendation:  
 Motion: Mr. Richter  
 Second: Mr. Bohanon  
 Vote: All that were present voted in favor

i. Map & Parcel: 41 PP:IF 9  
 Owner Name: Shaw Industries  
 Tax Year: 2016

I have received the Business Personal Property Return on Shaw Industries. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$1,237,927.00
Construction In Progress	00.00
Inventory	4,455,939.00
Freeport	<u>451,355.00</u>
Total	1,689,282.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster  
 Motion to accept recommendation:  
 Motion: Mr. Richter  
 Second: Mr. Bohanon  
 Vote: All that were present voted in favor

j. Map & Parcel: 16 PP:IF 46  
 Owner Name: Showa Best Glove (Warehouse)  
 Tax Year: 2016

I have received the Business Personal Property Return on Showa Best Glove, Warehouse. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$180,065.00
Construction In Progress	0.0
Inventory	4,455,939.00
Freeport	<u>21,456,841.00</u>
Total	26,092,845.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

k. Map & Parcel: M06 PP:IF 8  
 Owner Name: Showa Best Glove (City of Menlo)  
 Tax Year: 2016

I have received the Business Personal Property Return on Showa Best Glove, City of Menlo Plant. Listed below are the figures they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$2,148,766.00
Construction In Progress	7,100.00
Inventory	239,217.00
Freeport	<u>4,344,591.00</u>
Total	6,739,674.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

l. Map & Parcel: 16 PP:IF 57  
 Owner Name: Traeger Pellet Grills  
 Tax Year: 2016

I have received the Business Personal Property Return on Traeger Pellet Grills. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$289,701.00
Construction In Progress	00.00
Inventory	8,321.00
Freeport	<u>335,879.00</u>

Total 633,901.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

m. Map & Parcel: 27 PP:IF 26

Owner Name: Wire Tech LTD

Tax Year: 2016

I have received the Business Personal Property Return on Wire Tech, LTD. Listed below are the values they are asking the Board of Assessors to accept and approve for 2016. Also I am attaching their Freeport Application for your review and possible approval.

Furniture, Fixtures, Machinery and Equipment	\$859,517.00
Construction In Progress	00.00
Inventory	00.00
Freeport	1,242,026.00
Other	00.00
Total	2,101,543.00

I have attached a copy of their return for your review and I have also asked Leonard to review my work on this return for accuracy.

Reviewer: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

### III: EXEMPTIONS:

#### a. 2016 AGE 62+ EXEMPTIONS REQUESTING APPROVAL

S43-11	AMOS ANGELA	AGE 62
S32-8	BARRENTINE TERESA	AGE 62
P11-8	BRADFORD DANIEL	AGE 62
58-54	BURTON GEORGE & DEBRA	AGE 62
S26-60	CASH JACKIE	AGE 62
64C-3	DECHANT LAWRENCE	AGE 62
36-32	ELROD GARY	AGE 62
50-13	FLOOD ALLEN & SHEILA	AGE 62
44-9	IANNARELLI MARK	AGE 62
S25-82	LAWRENCE LINDA	AGE 62
S15-69	MASON ROY	AGE 62
S16-9	PETTYJOHN STEPHEN	AGE 62
38B-42	RAUGHTON EDWIN	AGE 62
36-32AL11	ROSS MICHAEL & BARBARA	AGE 62
35-79A	ROWLLS LADONNA	AGE 62
20-16	SNYDER DAVID	AGE 62
Aug-92	SPIVA DONALD	AGE 62
S26-38	TRAMMELL IVILYEE	AGE 62
S15-70	WARREN LUKE	AGE 62

Motion to approve exemptions in item a:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**b. 2016 AGE 65+ EXEMPTIONS REQUESTING APPROVAL**

64E-48R	BARKSDALE CHARLES SR	AGE 65
T17-98	BOLTON LARRY & RETHA	AGE 65
39B-43	BROWN ANTHONY LADON	AGE 65
L03-26	BROWN BESSIE BREWER	AGE 65
19-3D	BROYLE MAY	AGE 65
S22-61	BRYANT FANNIE	AGE 65
38-60	BRYARS JOANN	AGE 65
35-112	CHANDLER LUCY ELLEN	AGE 65
21-23	COLLINS GRACE	AGE 65
S05-42	CRAIG JOHNNY	AGE 65
64-64	CRAIG RICHARD HOYT	AGE 65
50C-28A-112	DABERKO RUSSELL	AGE 65
59-28	DEBERRY SANDRA	AGE 65
S41-58-L37	GEETER HATTIE	AGE 65
32-33	GILBREATH JOSEPH	AGE 65
M04-3	HAMRICK DAVID	AGE 65
42-41-TR4	HANNA DEAN	AGE 65
002-36	HUDGINS JOSEPH	AGE 65
25-27	JENKINS WILLIAM & THERESA	AGE 65
B02-7	KEEF STELLA	AGE 65
S31-18	LONG JUDY	AGE 65
37-122	MALONE JUDY	AGE 65
21-32	MCCRICKARD GARY	AGE 65
30-34	MCNEESE PAULA	AGE 65
31-2	MORRISON MARTHA JO	AGE 65
S41A-25	NAZARIO BEVERLY KAY	AGE 65
S33-50	POWELL LAURA T	AGE 65
26-7	RAILEY DOUGLAS	AGE 65
40-24	RILEY MELINDA	AGE 65
47-17	SMITH WILLIE FAYE	AGE 65
L04-25	SWORDS RAYMOND & PHYLIS	AGE 65
40A-43	TAYLOR DONNY & JAMIE	AGE 65
003-38	WILCOX SUSAN JANE	AGE 65

Motion to approve exemptions in item b:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**c. 2016 AGE 70+ EXEMPTIONS REQUESTING APPROVAL**

18-52	ADAMS RUBY LEE	AGE 70
85-5	ADAMS THOMAS	AGE 70
50-16	ANGLIN JOHN FRANKLIN	AGE 70
55-17	BEAM MILLARD & BONNIE	AGE 70
T23-45	BETHUNE BETTY	AGE 70
30B-24	BISHOP WILENE	AGE 70
T16-96	BLACKMON BONNIE	AGE 70

67-57	BURSE JOE	AGE 70
35-1	BUTLER DELILAH ANN	AGE 70
63C-1	CLEMENTS CHARLES & LOIS	AGE 70
P01-7	COCHRAN CAROLYN	AGE 70
65-27	COLEY CARRIE SUE	AGE 70
T07-11	COLLETT SHIRLEY	AGE 70
39A-21	COX PEGGY	AGE 70
B01-17	CRAIG MARILYN GAYE	AGE 70
T15-36	DAVENPORT IVESTER	AGE 70
S42-64	DEMPSEY BILLY G	AGE 70
S42-12	DOOLEY MARY	AGE 70
7A2-65	FARLEY HELEN	AGE 70
26-49	FLOOD CLARA MAE	AGE 70
L02-14	FOWLER JERRY WAYNE	AGE 70
15-38	HALL FRED & ELSIE	AGE 70
63B-34	HAMPTON MORGAN	AGE 70
37-113A	HAMPTON PREASTON & PAULA	AGE 70
L03-80	HARDIN JIMMY	AGE 70
49-37	HAWKINS BOBBY LIFE ESTATE	AGE 70
15-20A	HENRY JAMES	AGE 70
78-56	HURLEY JANICE	AGE 70
S20-29	INGLE WILLIAM D	AGE 70
S40-48	JOHNSON BERTHA & BILLY	AGE 70
36-38	JOHNSON SARAH EMMA	AGE 70
63-26-31	KINZY DONALD	AGE 70
83A-28	KITCHENS NYTA	AGE 70
36-44	LEDFORD JOY MAE	AGE 70
72-34-42	LOWRY ROXIE M	AGE 70
S40-68	MOORE MADELINE	AGE 70
28-28-T11	OBRIEN JUDITH & FINKBEINER CAROL	AGE 70
39A-68	PADGETT FRANKLIN D	AGE 70
64F-24	PARTON WILLIW	AGE 70
55-95	PENCE GUS FRANKLIN & FRANCES	AGE 70
39A-13	PERSONS JAMES T JR	AGE 70
48-56	PETITT BILLY & JANE	AGE 70
S24-5	PONDER HENDERSON	AGE 70
T06-6	PONDER PATRICIA	AGE 70
T09-35	POPE ANNIE	AGE 70
T08-44	ROPER WILLIAM & KATHRYN	AGE 70
78-1D	SCOGGINS DOROTHELIA	AGE 70
64-81-L08	SHAFFER BRENDA	AGE 70
64C-6	SLAYTON CALLIE HUNTER	AGE 70
S41-38	STARR ANNIE RUTH	AGE 70
46-39	STATON EASTON & JANICE	AGE 70
51-20	STEPHENSON SYBIL	AGE 70
49-30	TEAGUE EDDIE & GENEVA	AGE 70
85-23	TEEMS RAY & MARTHA	AGE 70
68-56	THOMPSON ANNIE	AGE 70
64-12C	TIMMONS BERTHA	AGE 70
7A2-78	TRAUTNER CONRAD	AGE 70
S40-111	VAUGHN ANNIE	AGE 70
S20-23	VENABLE KENNETH	AGE 70
S16-17	WALLIN MAURINE	AGE 70
63-1D	WELLS JAMES	AGE 70



S12-29	WILLIAMSON DAVID & BRENDA	AGE 70
18-13	YARBROUGH MARGARET	AGE 70
L02-53	YOUNG BARBARA	AGE 70
008-7	YOUNG BLANDING & REBEKAH	AGE 70

Motion to approve exemptions in item c:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. 2016 SINGLE HOMESTEADS REQUESTING APPROVAL

M03-19	WESTER JAMES & JENNIFER	SINGLE
38-111	WILSON DAVIE	SINGLE
37-67-37	WILSON TIMOTHY & KRISTEN	SINGLE
38A-12	ABDOU MARILYN HOUSTON	SINGLE
68-99-L9A	ALLRED CALEB	SINGLE
61-22	BALLINGER JIMMY	SINGLE
S26-76	BARKSDALE ALLIE	SINGLE
64-111E	BARR TAMMIE LORRAINE	SINGLE
47B-80	BLACK MAX A	SINGLE
S29-54	BROCK LARRY	SINGLE
47B-32	BROWN RHONDA	SINGLE
36-49A	BURNS CHRISTY	SINGLE
S44A-35A	BURRAGE STAN W	SINGLE
78-50	CARPENTER STANLEY & JOCELYN	SINGLE
P03-11	CHADWICK KEYA	SINGLE
75-L13	CHISLUM JESSIE & SHELENA	SINGLE
T07-101	CIFUENTES IXCOY EZEQUIEL	SINGLE
26-49A	COOPER ZACH	SINGLE
16-66E	DANIEL DAVID S	SINGLE
S10-46	DENTMON SHEILA	SINGLE
37-36G	DUKE CHERYL	SINGLE
64-1-9	DUNN NATHAN HOWARD	SINGLE
57-11-L08	ELEAM ROBERT	SINGLE
37-43C	ELROD TERRY	SINGLE
48-37-CA	EZELL BILLY	SINGLE
S12-23A	FIFE AMANDA	SINGLE
69-38F	FINGERLE TOMIA	SINGLE
T19-029	GASPAR PRISCILLA	SINGLE
M06-43	GILLEY RANDY	SINGLE
S04-60	GLADNEY DIMPLE & TAMMY	SINGLE
58-10-R11	GROCE BEN & LAURA B	SINGLE
S28-18	HARPER CAROL BUTLER	SINGLE
58-24A	HARRIS ALLISON	SINGLE
48-41-L04	HAYES KEVIN	SINGLE
78-43D	HESSER KENNETH	SINGLE
16-74B	HILL RUSSELL & BETHANY	SINGLE
67-58	HIXON JODIE	SINGLE
38-124	HUDGINS PHILIP	SINGLE
L02-61	HUNT LESLIE LYNN	SINGLE
B01-21	JONES JEFFERY	SINGLE
25-Jun	LAGRANGE MICHAEL	SINGLE
S412-52	LANGSTON SEAN	SINGLE
55-91B	LAWRENCE TOMMY D	SINGLE
36-64	MADARIS BRENTLY T 7 BETH ANN	SINGLE

T08-38	MEELER RICHARD	SINGLE
7A5-20B	MILHAN PAUL & CAROLYN	SINGLE
7A5-22	MILLER STEVE	SINGLE
78-8H	MOORE CHRISTOPHER	SINGLE
83-56	MORROW MIKE	SINGLE
19-3A	MOSELEY BRIAN	SINGLE
40-70	NELSON ANGELA	SINGLE
M01-8	NICHOLS ROY BRYAN	SINGLE
S41A-18	PARKS LISA	SINGLE
63B-26	PATTERSON CHRISTOPHER	SINGLE
39C-39	PAYNE LILA CHRISTOL	SINGLE
6.40E-40	PEACE TERESA	SINGLE
S16-48	PIERCE CHRISTINA	SINGLE
S34-H01	RAINEY RANDALL DEWAYNE	SINGLE
50-4	RAMEY CASEY	SINGLE
35-23A	RAPE ROBERT	SINGLE
30-31A	REECE LAURA NOEL	SINGLE
L01-14	REECE PAUL WILLIAM	SINGLE
50-19	REED MAX & AMANDA	SINGLE
T23-7	RIVERA ERICK	SINGLE
T17-87	ROPER JANE	SINGLE
T15-26	RUSSELL MATTHEW	SINGLE
16-64	SALISBURY ROBERT & REBECCA	SINGLE
15-1	SEESE AARON	SINGLE
S41A-1	SHEPHERD DEBRA & TREMAYNE	SINGLE
53-3-L12	SOUTHERLAND CATHERINE	SINGLE
S24-6	SPAM HEATHER E	SINGLE
55-102	SPRAGGINS JAMES	SINGLE
T07-50	STAMEY TRENTON	SINGLE
S28-61	STEWART NICHOLAS & KIMBERLY	SINGLE
S11-24	STONER BROOKE	SINGLE
13-44A	STOUT CHRISTY	SINGLE
T07-110	STOWE COURTNEY	SINGLE
46-19-T16	TAPP LARRY	SINGLE
009-28	TOLBERT REBA	SINGLE
T18-34	TRAMMELL JESSIE	SINGLE
46-38-L44	VALVERDE MIGUELL	SINGLE
48C-25	WEAVER ABBEY	SINGLE
40B-1	WEBB EVAN	SINGLE

Motion to approve exemptions in item d:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

**e. 2016 EXEMPTION DENIALS – REQUESTING DENIAL OF LIST BELOW**

MAP & PARCEL	NAME	AGE	REASON FOR DENIAL
29-24	BROOME LAWRENCE & BETTY	70+	NEED WIVES INCOME
40-37A	CORBIN JACKIE	65+	INCOMES EXCEEDS MAXIMUM
50-34B	COX ALFRED	70+	INCOME EXCEEDS MAXIMUM
44-8	CULBERSON HARVE	70+	NEED INCOME DOCUMENTATION
37-92	DAVIS JEAN DIANE	65+	NEED INCOME DOCUMENTATION
37-67-34	HENDERSON DAVID	65+	NEED INCOME DOCUMENTATION
26-91	IN JESUS NAME MINISTRY INC	EXEMPT	NO DOCUMENTATION PROVIDED
S42-16	IVEY STEVE	65+	INCOME EXCEEDS MAXIMUM
S26-7	LINDSEY JOHNNY & JUDY	65+	INCOME EXCEEDS MAXIMUM
S40-5	MADDEN BARBARA	70+	INCOME EXCEEDS MAXIMUM

30A-8 MANN JOHN  
 14-49 MARSOLON STANTON JR  
 L01-31 MCGUIRE LINDA  
 35-78A MCRAE RAYMOND & BRENDA  
 32-20 PRICE MARSHALL  
 41-66 REYNOLDS JOE  
 25-52 STOREY EULA  
 8-75 TURKETT JANICE

70+ INCOME EXCEEDS MAXIMUM  
 SINGLE DOES NOT QUALIFY LIVES IN LA  
 70+ INCOME EXCEEDS MAXIMUM  
 70+ INCOMES EXCEEDS MAXIMUM  
 SINGLE NEED INCOME DOCUMENTATION  
 70+ DECEASED ONE YEAR SUPPORT  
 70+ DID NOT OWN PROPERTY ON JAN 1  
 70+ NEED INCOME DOCUMENTATION

Motion to deny exemptions in item e:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

## VI: ADDENDUM

a. ISSUE: R1 & A1 (RESIDENTIAL & AGRICULTURAL DWELLINGS)  
 YEAR: 2016

### Brief Summary:

For 2016, the Board of Assessors has approved an examination of the effect a 12% increase in the value of dwellings graded 95 or above. This is to be accomplished by increasing the current residential point value from 236.00 to 264.32.

Since this will affect ALL dwellings, it was further decided to offset this effect on those dwellings graded below 95 by adding 12% of economic obsolescence. This would be accomplished by factoring all existing economic obs on these structures by 0.88.

### Synopsis: COUNTY WIDE EFFECT

#### COUNTYWIDE

CLASSIFICATION	40% VAL (BEFORE)	40% VAL (AFTER)	DIFFERENCE
RESIDENTIAL	194,928,995	205,485,858	10,556,863
AGRICULTURAL	50,122,044	52,294,917	2,172,873
PREFERENTIAL	236,688	236,688	0
CONSERVATION	66,439,967	66,439,967	0
COMMERCIAL	30,239,198	30,251,594	12,396
INDUSTRIAL	8,797,653	8,797,653	0
FOREST LAND	5,074,599	5,074,599	0

TOTALS	355,839,144	368,581,276	12,742,132
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There is an unexpected 12,400 increase in the assessed value of Commercial property. At this time which properties and why they changed have not been identified. All that is known at this time is that none of the value increases were from Taxing District 03 –Town of Trion.

### Synopsis: COUNTY SCHOOL EFFECT

CLASSIFICATION	40% VAL (BEFORE)	40% VAL (AFTER)	DIFFERENCE
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RESIDENTIAL	183,109,087	193,062,116	9,953,029
AGRICULTURAL	49,852,660	52,003,739	2,151,079
PREFERENTIAL	236,688	236,688	0
CONSERVATION	66,029,505	66,029,505	0
COMMERCIAL	27,392,180	27,404,576	12,396
INDUSTRIAL	5,338,145	5,338,145	0
FOREST LAND	5,074,599	5,074,599	0
<b>TOTALS</b>	<b>337,032,864</b>	<b>349,149,368</b>	<b>12,116,504</b>

# SUMMARY:

It is estimated that the changes proposed by the Board of Assessors would increase the gross assessment of residential and agricultural property on the close order of \$ 12.7 million on the 2016 county-wide digest.

It is further estimated that the changes proposed by the Board of Assessors would increase the gross assessment of residential and agricultural property on the close order of \$ 12.1 million on the 2016 county school digest.

Reviewer: Roger F Jones

Date: 05/06/2016

Motion to approve numbers listed above for assessment notice:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

Mr. Bohanon informed the Board he will not attend the meeting on Wednesday May 11, 2016.

Mrs. Edgeman informed the Board she will be on vacation the week of May 16-20, 2016.

The Board discussed the possibility of not having a Board meeting the week of May 16-20, 2016 due to CAVEAT.

Meeting Adjourned at 9:20AM

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County  
Board of Tax Assessors  
Meeting of May 9, 2016