

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of July 12, 2017

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**Attending:** William M. Barker – **Absent**  
Hugh T. Bohanon Sr. – Present  
Gwyn W. Crabtree – Present  
Richard L. Richter – Present  
Doug L. Wilson – Present  
Nancy Edgeman – Present

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Meeting called to order at 9:05 am by Mr. Bohanon as acting Chairman

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 5, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

Requesting BOA acknowledge receiving

**b. Emails:**

1. Weekly Work Summary

2. Mount Vernon Mills

**Motion was made by Mrs. Crabtree to leave Mount Vernon Mills value as notified by 2017 Assessment notice, Seconded by Mr. Richter, All that were present voted in favor.**

3. Continuing Education

**BOA acknowledged receiving emails**

**c. Mail:**

Georgia property tax news

Requesting BOA acknowledge receiving mail

Total TAVT 2017 Certified to the Board of Equalization – 3

Cases Settled – 3

Hearings Scheduled – 0

Pending cases – 1

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21  
BOA acknowledged**

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

**The office staff is working appeals. Appeals are our primary focus.**

**NEW BUSINESS:**

**V. Appeals:**

2017 TAVT Appeals taken: 10

Total appeals reviewed Board: 10

Pending appeals: 0

**Closed: 10**

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.

**BOA acknowledged****VII: MOBILE HOMES**

**a. Property: 21--59-F Acc #2 a manufactured home**

**Tax Payer: TUDOR, JENNIFER**

**Year: 2017**

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE

**Determination:**

1. Value in contention = \$ 1,500
2. Home in question is listed as a 1999 year model Westfield by Fleetwood.
  - a. Dimensions given as 16 x 76.
  - b. No Add-On's listed to this home
3. Appellant claims the home has NO marketable value.
4. Home was discovered and added to the prebill MH digest for the 2017 tax year.
  - a. Home has no previous account history.
  - b. Value of \$ 1,500 adopted due to poor condition.
5. Field inspection of 06/05/2017 discovered the following errors in the tax records:
  - a. Home is a Southern Life Style – ID number SSLAL16565
  - b. Manufacturing date appears to be 1996.
6. Interior inspection of 06/05/2017 and photos provided by the Appellant 04/18/2017, appear to indicate that the home will require repairs that exceed any reasonable market value.

**Recommendation:**

1. It is recommended that the value of this home be set to \$ 500 salvage for the 2017 tax year.
2. It is further recommended that the record of this home be corrected to reflect the true make, model and year built.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

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

**b. Property: 59—51 Acc #1 a manufactured home**

**Tax Payer: RAMEY, ANNIE and EVANS DAVID**

**Year: 2013 - 2017**

**Contention:** TAXABILITY: MR. EVANS STATES THIS HOME IS NOT ON HIS PROPERTY, NEITHER DOES HE HAVE ANY INTEREST IN THIS HOME.

**Owner's asserted value****Determination:**

1. Value in contention: \$ 4,077
2. Home in question:
  - a. 1985 year model Destiny by Destiny Homes
  - b. Size is listed at 14x70
  - c. Home is listed as being of above average quality, and fully depreciated to 16% physical condition
  - d. There are NO Add-On's listed to this home.
3. Field inspection of 07/05/2017 confirms that there is NOT a 14 wide manufactured home on this parcel.

- a. There are two NOD homes on this parcel: a 12-wide with additions, and a double-wide
  - b. Satellite imagery indicates the 12-wide with addition has been on this property since January of 1999, with the doublewide first appearing in 2005.
4. Satellite imagery indicates what might have been the 14 wide home on this property in 1999. As of the 2005 satellite image the home is no longer there.

**Recommendation:**

- 1. It is recommended that the value of this home be set at -0- for tax years 2013 to 2017.
- 2. It is further recommended that this home be deleted from the county tax rolls for the 2018 tax year.
- 3. As concerns the two unreported homes; it has been an unwritten policy of the Assessors Office to add items to the digest (real or prebill) beginning with the year they are discovered. Therefore it is recommended that these homes be NOD'ed for tax year 2017.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**c. Property: 59—51 a manufactured home with additions**  
**Tax Payer: EVANS, DAVID**  
**Year: 2017**

**Contention:** APPRAISER REQUESTING HOME TO BE NOD'ED FOR 2017

**Determination:**

- 1. Home is question is a 12x62 of Unknown Make / Model. Year built is estimated at 1985.
- 2. Home has a 17x62 one-story addition, a 10x12 Deck with Rail, a 10x31 Deck without a Rail, and a house-style roof.
- 3. Home was discovered during field inspection reviewing the 2017 MH appeal of Annie Ramey.
- 4. Per satellite imagery, home has been on this property since January of 1999.

**Recommendation:**

It is recommended that this home be NOD'ed for the 2017 tax year.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**d. Property: 15—48-E**  
**Tax Payer: BOLDEN, TERRY**  
**Year: 2017**

**Contention:** Assessment notice includes a 1985 12x48 homesteaded manufactured home. Home was removed from property approximately 15 years ago.

**Determination:**

- 1. Value as stated on Annual Notice of Assessment: \$ 59,190
  - a. Main Dwelling \$ 21,098
  - b. Homestead Mobile Home \$ 13,520
  - c. Accessory Improvements \$ 632
  - d. Land \$ 23,940
- 2. Homestead mobile home breaks down:
  - a. Base value of MH \$ 2,028

- |    |                        |          |
|----|------------------------|----------|
| b. | 12x58 1-story addition | \$ 4,698 |
| c. | 12x45 1-story addition | \$ 3,645 |
| d. | 10x24 1-story addition | \$ 1,080 |
| e. | DW house-style roofing | \$ 324   |
| f. | Fireplace              | \$ 480   |
| g. | 25x8 open porch        | \$ 240   |
| h. | 10x10 open porch       | \$ 196   |
| i. | 2x3 metal awning       | \$ 10    |
| j. | 12x13 screened porch   | \$ 819   |
3. Property was visited 07/06/2017. There is only one dwelling and 3 accessory improvements on the property at this time.
    - a. Interviewing the Appellant, it was discovered that the dwelling is composed of 2 single wide mobile homes joined together, with a 1-story addition and porches attached.
    - b. The Appellant reports he does not remember the age, make or model of these homes.
  4. Property history
    - a. The 2009 Property record on this property indicates the 12x48 manufactured home with the same add-ons described above and 4 outbuildings.
    - b. In January 2010 the main dwelling listed above was added to the account. The Comment of the Field Appraisers states: "Changed to MH conversion".
    - c. Based on that comment, and the fact that many of the components of the dwelling match the add-ons of the manufactured home, it appears the intention was to "convert" home from the mobile home schedule to the "stick built" home schedule. The 12x48 mobile home was deleted from the account for the 2011 tax year
    - d. In 2012 the 12x48 with additions was re-entered on the digest, and the duplicate dwelling listed was sound valued to -0-. This remained the case through 2016.
    - e. For 2017, during the WinGAP conversion, the sound value was removed from the duplication, and a value of \$ 21,098 was applied.
  5. The Appellant's appeal form mentioned no complaint against the land value, neither did he mention such during the interview of 07/06/2017, therefore the land component of the property value was NOT reviewed.

**Recommendation:**

1. The structure on this property is a manufactured home with additions. It is recommended that it be returned as such. It's recommended 2017 value is \$ 12,605.
  - a. \$ 2,603 for the 12x49 "parent" home
  - b. \$ 2,216 for the 12x50 "joined" home
  - c. \$ 7,786 for the add-ons.
2. The "Residential Improvement" listed to this property should be deleted as a duplication.
3. During the field inspection it was noted there are only 3 accessory improvements. Appellant is being valued with 4.
  - a. It is recommended that the 10x14 Implement shed listed be deleted for 2017.
  - b. The remaining accessory improvements do not appear to have a contributory value to this property. It is recommended their values be set to -0- for the 2017 tax year.
4. The recommended value for this property, as a whole, for the 2017 tax year is \$ 36,545.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

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

**e. Property:** 55B--6  
**Tax Payer:** SMITH, DOYLE E et al  
**Year:** 2017

**Contention:** 1) DENIAL OF HOMESTEAD  
 2) FAIR MARKET VALUE (ANA VALUE = \$ 22,603)  
 3) BREECH OF AGREEMENT

**Determination:**

1. DENIAL OF HOMESTEAD
  - a. The appellant filed an application for a single homestead (\$ 2,000) on May 18, 2016. said exemption to be applied for the 2017 tax year. The Appellant's 2017 Annual Notice of Assessment does not list a homestead exemption, neither has the Fifthwheel claimed as residence been added to the real property account.
  - b. Per Chattooga County's mobile home ordinance, resolved July 01, 2009, Section 8 paragraph (a): "Campers, recreational vehicles, and travel trailers are not permitted as permanent dwellings and may not be occupied for living purposes within the unincorporated areas of the county for a period in excess of ten (10) days unless within the bounds of an approved recreational vehicle park."
2. FAIR MARKET VALUE
  - a. The Appellant's 2016 fair market value of \$ 22,873 was set by the County Board of Equalization on 08/30/2016.
  - b. The Appellant's 2017 Annual Notice of Assessment states a fair market value of \$ 22,603. This \$ 270 reduction is due to the Appellant having removed several accessory improvements for the 2017 tax year.
  - c. Such value reduction of a value set by an appeal is specifically allowed by O.C.G.A. §48-5-299(c)(4) "The board of tax assessors may increase or decrease the value of the real property if, after a visual on-site inspection of the property, it is found that there have been substantial additions, deletions, or improvements to such property or that there are errors in the board of tax assessors' records as to the description or characterization of the property, or the board of tax assessors finds an occurrence of other material factors that substantially affect the current fair market value of such property."
3. BREECH OF AGREEMENT
  - a. The Appellant is reported to have stated that the Board of Assessors, during his last hearing with them, approved taking "\$ 1,000 off the top" of his taxes. It is reported that the Appellant wants to make sure this happened for the 2017 tax year.
  - b. There is no record of such an agreement in the Board of Assessors 2016 appeal file for this account.
  - c. The Board of Equalization's 2016 order contained no reference to such an agreement.

**Recommendation:**

1. Per Section 8 paragraph (a) of Chattooga's 2009 Mobile Home Ordinance, the Cedar Creek Fifth wheel on this property cannot serve as a "permanent dwelling", nor may it be used for "living purposes" in excess of ten (10) days. Therefore the Homestead Exemption should be denied.
2. The 2017 fair market value on this parcel was set by the Board of Equalization, minus \$ 270 for accessory improvements removed from the parcel. As this is allowed under O.C.G.A. § 48-2-299(c)(4), it recommended that the fair market value be left at the \$ 22,603 appearing on the Appellant's 2017 Annual Notice of Assessment.
3. Per the Georgia Tax Code, the only permissible bases for appeal are:
  - a. Taxability
  - b. Uniformity of Assessment
  - c. Market Value
  - d. Denial of Homestead
  - e. Denial of Covenant

An agreement to adjust a tax account by a specific dollar amount of taxes is not an allowed basis for appeal. Further, the amount of taxes to be paid and/or the ability of the taxed party to pay them, is not within the purview of either the Board of Assessors or the Board of Equalization.

It is recommended that this claim not be responded to unless the Appellant can provide documentation as to the nature of this agreement

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

## VIII: APPEALS

### a. Map / Parcel: 55-110

**Property Owner: Jo Ann Clements**

**Tax Year: 2017**

**Owner's Contention:** I thought it was too much.

**Owner's asserted value: \$10,900**

**Appraiser Note:** This property was not calculating a value in wingap. The access factor did not calculate a value because the access factor was incorrect. I have corrected the access factor and is now showing a value of \$16,463 for 4.36 acres. The estimated tax value is \$168.40.

**Recommendation:** It is recommended to notify property owner of the land value of \$16,463 for 4.36 acres and a estimated tax value of \$168.40.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: 2 voted yes 1 abstained**

### b. Map / Parcel: 55-110 H

**Property Owner: Jo Ann Clements**

**Tax Year: 2017**

**Owner's Contention:** I thought it was too much with the covenant.

**Owner's asserted value: \$0**

**Appraiser Note:** This was a 32.07 acre tract with covenant and homestead exemption. The covenant was showing a -\$7,589 covenant exemption value. This was due to a split out of a larger parcel that the access factor was not calculating a value in the land screen. After correcting the access factor the covenant now has the correct exempt value of \$25,456. Assessment notice showed \$1,642.61, now it would be \$909.48.

**Recommendation:** It is recommended to notify property owner that the corrections have been made to property to result in a correct covenant value.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: 2 voted yes 1 abstained**

**c. Map / Parcel: 55-110K**  
**Property Owner: Jo Ann Clements**  
**Tax Year: 2017**

**Owner's Contention:** No Comments  
**Owner's asserted value:** \$31,190

**Appraiser Note:** This property had a negative covenant value resulting in a estimated tax value at \$2,252.24. After apply correct access factor to property the covenant value is fixed and a estimated tax value is \$328.22.

**Recommendation:** It is recommended to contact property owner of new correct estimated tax value of \$328.22.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: 2 voted yes 1 abstained**

**d. Map / Parcel: 55-110L**  
**Property Owner: Arlen Thomas**  
**Tax Year: 2017**

**Owner's Contention:** Assessment notice indicates a value of \$188,090, system currently shows a value of \$12,540. (\$2,508 per acre)

**Owner's asserted value:** \$11,000

**Appraiser Note:** This property had been split out off a larger tract. The access factor did not calculate a correct value. The value was as per the large tract before the split. I have corrected the value at \$12,540 for a estimated tax value of \$128.28 for 5 acres at limited access.

**Recommendation:** It is recommended to notify property owner of new correct estimated tax value of \$128.28.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: 2 voted yes 1 abstained**

**e. Map / Parcel: 30B-10**  
**Property Owner: Harold Ragland**  
**Tax Year: 2017**

**Owner's Contention:** Map/Parcel 30B-10A was combined with 30B-10 resulting in a acreage of 1.52, duplicated in the 30B-10A of .52 acre.

**Owner's Value Assertion:** \$141,900

**Appraiser Note:** This property had been combined in 2008 on the map and in office records. The .50 acre tract valued at \$1,500 was never deleted from the office records resulting in a, duplication.

**Recommendation:** It is recommended to delete 30B-10A valued at \$1,500 from the records and refund for the years of 2014-2016.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Wilson**  
**Second: Mr. Richter**  
**Vote: All that were present voted in favor**

**f. Map / Parcel: L03-1**  
**Property Owner: Michael Cabe**  
**Tax Year: 2017**

**Owner's Contention:** Acres wrong & appealing value.  
**Owner's Value Assertion:** \$57,000

**Appraiser Note:** This property had a front footage off resulting in a land value on 1.62 acres at \$9,376. The frontage should have been on 100 feet resulting in a value of \$2,083. This value of \$2,083 along with house and accessory values should be \$58,388.

**Recommendation:** It is recommended to correct land value to \$2,083 and refund for 2016.

**Reviewer:** Kenny Ledford

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

**g. Map / Parcel: L03-2**  
**Property Owner: Michael Cabe**  
**Tax Year: 2017**

**Owner's Contention:** Only contesting the incorrect acreage the value should be about \$9,000.  
**Owner's Value Assertion:** \$9,000

**Appraiser Note:** This property had a front footage of 170 by a depth of 308 resulting in a acreage of 1.20 and a land value of \$4,401. The front footage should have been 166.61 feet with a depth of 278 feet resulting in a land value of \$3,937.

**Recommendation:** It is recommended to correct the front footage and depth to 166.61 by 278 to calculate acreage at 1.06 acres.

**Reviewer:** Kenny Ledford

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

**h. Map & Parcel: 90-3-D**  
**Owner Name: HIGHTOWER, DAVID C & DIANE**  
**Tax Year: 2017**

**Owner's Contention:** House and an acre sold in 2016 to Bearden map/parcel 90-3-E and the house is listed on both properties.

**Owner's asserted value:** \$38,356

**Determination:**

1. Tax records reflect a total fair market value of \$84,481 including the improvement valued at \$46,125.
2. According to tax records the house valued at \$46,125 is listed on map/parcel 90-3-D and 90-3-E.
3. According to sale and deed research the house and one acre transferred to map/parcel 90-3-E.

**Recommendation:**



Remove the house from appellant's property map/parcel 90-3-D, leave the land value at \$18,121 and the accessory value at \$20,235 resulting in a total value of \$38,356 for tax year 2017.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**i. Map & Parcel: 64C-4**

**Owner Name:** BURTON, FRIEDA

**Tax Year:** 2017

**Owner's Contention:** The house burned and was reported along with fire report and the taxes have been just for land each year and this year's assessment notice includes the house with much higher tax estimate.

**Owner's asserted value:** \$2,587.

**Determination:**

1. According to previous tax records the house was sound valued at \$0 due to fire report June 12, 2003 and the only value in records is the land at \$2,587 up to 2016.
2. The property owner received an assessment notice with including a house value of \$37,189 for a total fair market value of \$39,776.
3. The error occurred during the transition from old data base to the new system which did not pick up the \$0 sound values but instead used the last calculated value. (This is being corrected in the data base)

**Recommendation:**

1. Remove the house and leave the land value at \$2,587 for a total fair market value of \$2,587 for tax year 2017.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**j. Owner: Lanier, Sidney SR & Dora A**

**Map & Parcel**

**Tax Year:** 2017

**Owner's Contention:** Owner would like to lower or remove value of house because of deteriorating condition.

**Owners asserted value:** \$4,152

**Determination:**

1. Property was visited on 7/7/17 for interior inspection; photos were taken of damage throughout house.
2. Owner stated she is trying to find someone to tear down house for a decent price, she was given the price of \$6,500 by one according to research the price is usually \$5,000. She has also talked with Joey Norton about the county condemning and tearing down the house.
3. House is valued at \$62,388 along with a land value of \$4,152 which gives a total value of \$66,540 and a tax bill of \$769.76.
4. The house is vacant and is being used for storage at this time.

**Recommendations:** Apply a \$5 per square value to house for this year which would give it a value of \$12,220 and adding the land value would give an overall total of \$16,372. Also, asking the owner once she removes the house to contact the office for us to permit it for building removed.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**k. Owner:** Ward, Richard Michael

**Tax Year:** 2017

**Map and Parcel:** 000260000043

**Owner's Contention:** House burned 6/20/16, owner wants house removed from 2017 tax year.

**Owners asserted value:** \$4,200

**Determination:**

1. Field visit of property was done on 7/10/17 for appeal. Remnants of house have been completely removed.

**Recommendations:** Remove house from taxable year 2017 giving the property in question a value of \$4,200.

**Reviewer:** Wanda Brown & Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Wilson

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

**l. Map & Parcel:** T06-28

**Owner Name:** Thomas, Anna Elizabeth

**Tax Year:** 2017

**Owner's Contention:** Value set by appeal for \$30,000.

**Owner's Value Assertion:** \$30,000

**Determination:** A board of equalization decision on 08/03/2015 set the value of this property at \$30,000. This value should be locked through tax year 2017. There was an error made in notifying owner of a \$42,686 fair market value.

**Recommendations:** I recommend applying BOE value of \$30,000 for tax year 2017.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** 2 voted yes 1 abstained

**IX: COVENANTS**

**a. Map/Parcel:** 8-7

**Property Owner:** Blanding Baker Young

**Tax Year:** 2017

**Contention:** Filing for Covenant in Lieu of an appeal.

**Owner's asserted value:** Covenant value

**Determination:** Research indicates that property is 176.94 acres of timber land..

**Recommendation:** Approve Covenant for 176.94 acres.

Reviewer Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**b. Map/Parcel: 63-8C**

**Property Owner: Brad S Martin**

**Tax Year: 2017**

**Contention:** Filing for Covenant in Lieu of an appeal.

**Owner's asserted value: Covenant value**

**Determination:** Research indicates that property is 22.63 acres.

**Recommendation:** Approve Covenant for 22.63 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**c. Map/Parcel: 63-8B**

**Property Owner: Brad S Martin**

**Tax Year: 2017**

**Contention:** Filing for Covenant in Lieu of an appeal.

**Owner's asserted value: Covenant value**

**Determination:** Research indicates that property is 25.00 acres.

**Recommendation:** Approve Covenant for 25.00 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**d. Map/Parcel: 55-69**

**Property Owner: Arlen S Thomas**

**Tax Year: 2017**

**Contention:** Filing for Covenant in Lieu of an appeal.

**Determination:** Research indicates that property is 87.82 acres.

**Recommendation:** Approve Covenant for 85.82 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**e. Map/Parcel: 79-12**  
**Property Owner: Jimmy Hix**  
**Tax Year: 2017**

**Contention:** Filing for Covenant in Lieu of an appeal.  
**Determination:** Research indicates that property is 234.35 acres.

**Recommendation:** Approve Covenant for 232.35 acres.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**X: EXEMPTIONS:**

**a. Map & Parcel: 16 PP: IF 46**  
**Owner Name: Showa Best Glove Inc**  
**Tax Year: 2017**

**Owners Contention:** Business Personal Property Return for 2017  
**Owner's asserted value: \$17,606,986**

**Determination:** When Steve Planchett with Best Glove received their assessment notices the one for the Warehouse was incorrect. The Freeport exemption showed \$8,579,578.00. The correct value should have been \$17,606,986.00. The Freeport was correct on the Account Summary but not on the assessment notice. I contacted Greg with (WinGap) and he told me to run a value report. This corrected the values. I have checked and this is the only account this happened with. The total of their return was \$22,024,120.00 this did not change only the Freeport changed.

**Recommendation:** I am recommending correcting the Freeport exemption and mail Best Glove a new assessment notice.

**Reviewers Signature:** Cindy Finster

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**Meeting Adjourned at 10:15am**






**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

  
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**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of July 12, 2017**