

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 13, 2019

Attending: William M. Barker – **Absent**
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady – Present
Randy Pauley - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 30, 2019 & No Meeting for February 6, 2019

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 TAVT 2018 Certified to the Board of Equalization – 2
Total 2018 Real & Personal Certified to Board of Equalization - 22
Cases Settled –22
Hearings Scheduled –0
Pending cases –0

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21
Meeting with Attorney on February 15th was cancelled due to illness.**

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

The office is receiving Mobile Home appeals, homestead exemptions, covenants, and Personal Property Returns.

NEW BUSINESS:

V. APPEAL:

2019 Mobile Home appeals taken: 10
Total appeals reviewed Board: 0
Pending appeals: 0
Closed:

2019 Real & Personal Appeals taken: 0
 Total appeals reviewed Board: 0
 Pending appeals: 0
 Closed: 0

BOA acknowledged

VI: RETURNS

a. Owner: Pair Beverly A
Tax Year: 2019
Map/ Parcel: S27-131

Owner's Contention: Deed shows half of my building on neighbors parcel. Attached sheds area are completely rotten and unusable for any items of value due to ceiling holes and rain water runoff from the street. City owns a lot of the asphalt and the railroad department owns the back part of the asphalt behind the building. Arc view at the tax office shows that Tad Allen owns half of my yellow building which needs to be corrected.

Owners asserted value: \$40,000

Determination:

1. The subject property is 0.27 acres located on 221 Economy Street. This parcel has an improvement value of \$63,510 an accessory value of \$2,005 and a land value of \$17,649 for a total fair market value of \$83,164.
2. A field visit was done on 1/23/19 (just so happened to be raining hard while I was there):
 - A. The 60x100 commercial improvement is structurally sound but has many leaks. When it rains water is runs inside and down the interior walls through the ceiling and in the front doors.
 - B. The unfinished addition is recorded incorrectly at 55x135 and is actually 55x95. This structure is in poor condition and is actually a large implement shed. When it rains water runs down the interior walls, comes through the ceiling and runs inside different places around the bottom of the structure.
 - C. The 8x20 and 55x95 implement sheds attached to the rear of the building are in extremely poor condition.
 - D. The asphalt paving we have on record is incorrectly ay 6,210 square feet. The majority of the asphalt is owned by the county and Mrs. Pair only owns 1,700 square feet.
3. According to the deed the property line runs down the middle of the commercial improvement between Miss Pair's property (S27-131) and Mr. Allen's (S27-130).

Recommendation: Remove the 55x135 unfinished addition from the commercial improvement and put it in accessories as a 55x95 implement shed floors walls and roof. Remove the dock and office area from the commercial improvement and lower the physical to 50 putting the improvement at \$5.57 per square foot. Sound value the 8x20 and 55x95 implement sheds to \$0. Correct the asphalt pavement square foot to 1,700. These changes would alter the improvement value to \$33,440 the accessory value to \$10,197 and the land value would remain the same at \$17,649 for a total fair market value of \$61,286. I am unsure how to proceed on the issue of the property line.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

VII: COVENANTS**2019 CONSERVATION USE & FOREST LAND PROTECTION ACT LAND VALUES
(Adopted by the Department of Revenue on 2/1/2019)****560-11-6-.09 Table of Conservation Use Land Values**

(1) For the purpose of prescribing the 2019 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 877, W2 787, W3 715, W4 656, W5 601, W6 557, W7 522, W8 479, W9 437, A1 1,593, A2 1,506, A3 1,396, A4 1,280, A5 1,154, A6 1,033, A7 917, A8 805, A9 689;

560-11-11-.12 Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the 2019 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 877, W2 787, W3 715, W4 656, W5 601, W6 557, W7 522, W8 479, W9 437;

Recommendation: Requesting BOA approve and adopt the Department of Revenues Conservation Use Land Values and the Forest Land Protection Land Use Values that was adopted on 2/1/2019.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property Owner: Magic Holdings LLC

Map & Parcel: 13-6A

Tax Year: 2019

Contention: Covenant Continuation

Determination: Qualification determined via Google earth (see map in file). Total acreage is 189.98. Total Covenant acreage will be 187.98.

Recommendation: Approve Covenant for 187.98 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

**c. Property Owner: Magic Holdings LLC
Map & Parcel: 13-13
Tax Year: 2019**

Contention: Covenant Continuation

Determination: Qualification determined via Google earth (see map in file). Total acreage is 147.00.
Total Covenant acreage will be 147.00.

Recommendation: Approve Covenant for 147.00 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

**d. Property Owner: Magic Holdings LLC
Map & Parcel: 13-6A
Tax Year: 2019**

Contention: Covenant Continuation

Determination: Qualification determined via Google earth (see map in file). Total acreage is 101.68.
Total Covenant acreage will be 101.68.

Recommendation: Approve Covenant for 101.68 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

**e. Property Owner: Magic Holdings LLC
Map & Parcel: 24-26
Tax Year: 2019**

Contention: Covenant Continuation

Determination: Qualification determined via Google earth (see map in file). Total acreage is 189.69.
Total Covenant acreage will be 187.69.

Recommendation: Approve Covenant for 187.69 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

**f. Property Owner: Magic Holdings LLC
Map & Parcel: 13-6A
Tax Year: 2019**

Contention: Covenant Continuation

Determination: Qualification determined via Google earth (see map in file). Total acreage is 189.98.
Total Covenant acreage will be 187.98.

Recommendation: Approve Covenant for 187.98 acres.

Reviewer: Nancy Edgeman

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

g. Property Owner: Magic Holdings LLC
Map & Parcel: 24-69
Tax Year: 2019

Contention: Covenant Continuation
Determination: Qualification determined via Google earth (see map in file). Total acreage is 211.46. Total Covenant acreage will be 211.46.
Recommendation: Approve Covenant for 211.46 acres.
Reviewer: Nancy Edgeman
Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Brady
Vote: All that were present voted in favor

h. Property Owner: Magic Holdings LLC
Map & Parcel: 13-6
Tax Year: 2019

Contention: Covenant Renewal
Determination: Qualification determined via Google earth (see map in file). Total acreage is 125.64. Total Covenant acreage will be 125.64.
Recommendation: Approve Covenant for 125.64 acres.
Reviewer: Nancy Edgeman
Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Brady
Vote: All that were present voted in favor

i. Property Owner: Richard S Grissett
Map & Parcel: 87-10
Tax Year: 2019

Contention: Covenant Renewal
Determination: Qualification determined via Google earth (see map in file). Total acreage is 91.88. Total Covenant acreage will be 89.88.
Recommendation: Approve Covenant for 89.88 acres.
Reviewer: Nancy Edgeman
Motion to accept recommendation:
Motion: Mr. Richter
Second: Mrs. Brady
Vote: All that were present voted in favor

j. Property Owner: Amanda K Sellers & Leslie Knox Brady
Map & Parcel: 26-88
Tax Year: 2019

Contention: Covenant Continuation

Determination: Qualification determined via Google earth (see map in file). Total acreage is 25.30. Total Covenant acreage will be 25.30.

Recommendation: Approve Covenant for 25.30 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: MOBILE HOME APPEALS

a. Map & Parcel: 46-19-T16 MH key-2374

Owner Name: Tapp, Larry

Tax Year: 2019

Appraiser notes: Visit to property was made on 1/30/19. Review of entire property was completed. Changes noted to the real property were noted and corrected on real property record. Add on decks were added to the Clayton home listed on the prebill account. The subject mobile home was inspected and photographed (see file).

Owner's Contention: In process of being torn down.

Owner's Value Assertion: \$1,000

Determination: Subject mobile home is in poor condition. There is sill rotting and damage in multiple places along with siding rotting and damage. There are no longer add-on decks or porches attached to this mobile home. Mobile home may be in use as storage. No sign of demolition at this time aside from add-on deck lying near trailer.

Recommendations: I recommend a value of approximately \$1,023 be assigned to this mobile home. This value was arrived at by removal of add-ons and an assignment of a functional obsolescence.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

b. Map & Parcel: L03-13 MH key# 2052

Owner Name: Henderson, William & Linda

Tax Year: 2019

Appraiser notes: Home was visited on 02/06/19. Home was appealed in 2018 and given a B.O.E. value of \$2,500. It appears this value was not applied for 2019.

Owner's Contention: Mobile home is not worth value. Mobile home is being torn down at this time.

Owner's Value Assertion: \$500

Determination: Home is in poor condition. Home looks to be in better condition than scrap although no one is living in the home. There is no evidence of demolition at this time. There is some fascia and siding damage that appears to be repairable.

Recommendations: I recommend applying a value of approximately \$2,491. This value was arrived at by correcting the value of add-ons and applying a functional obsolescence to the mobile home.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: 40-73 MH key 190

Owner Name: Blalock, Dorothy & Jimmy

Tax Year: 2019

ITEMS C-E ON HOLD PENDING
MORE INFO FROM ASSESSORS
OFFICE

Appraiser notes: Home was visited on 02/06/19.

Owner's Contention: Rotten, mold, mildew, door rotten, leaking roof.

Owner's Value Assertion: \$100

Determination: Home is in very poor condition Roof is in poor condition. Fascia damage is visible. The front door damaged due to moisture. There is mold and mildew visible in windows of home.

Recommendations: I recommend the home's condition be adjusted to poor, functional and economical adjusted to reflect scrap value of approximately \$501.

Reviewer: Randy Espy

d. Owner: Massey Johnny Massey Patricia c/o Leland Scoggins

Tax Year: 2019

Map/ Parcel: 77-15

Owner's Contention: 12x40 not 14x66, porch is tore down, no meter

Owners asserted value: \$250

Determination:

1. Mobile home is located on 145 Nugget Ridge off of West Armuchee Road.
2. Mobile home is a 14x66 All American of Ashburn Family Housing (SGL/MULTI) with a fair market value of \$3,252 and an add-on value of \$588 for a total value of \$3,840.
3. A field visit was done on 1/31/19 and the dimensions of the mobile were verified to be 14x66.
4. A 8x10 screen porch was found attached to the rear of the mobile home in very poor condition and does not have a door leading to the outside.
5. A power meter was hooked up to home and active.

Recommendation: Leave the mobile home at the current total fair market value of \$3,252. Lower the grade and physical of the 8x10 screen porch changing its value to \$192 which would alter the total fair market value to \$3,444.

Reviewer: Bryn Hutchins

e. Owner: Trammell Deborah R
Tax Year: 2019
Map/ Parcel: 5-5-TR1

Owner’s Contention: Addition and porches are gone, hole in the side of trailer, hole in roof, rotting walls and floor in bedroom, doors are damaged.

Owners asserted value: \$300

Determination:

1. Mobile home is located on 3.25 acres of land at 5075 State Line Road. The mobile home currently has a fair market value of \$6,098 with a add-on value of \$2,949 for a total fair market value of \$9,047.
2. A field visit was done on 2/5/19 and the following was discovered:
 - A. The 1 story addition and screen porch has been torn down.
 - B. The mobile home was found if very poor condition and seems to have been abandoned for some time.
3. No back taxes are due.

Recommendation: Set mobile home at \$100 scrap value per BOA decision on 9/12/18 and remove all add-ons. This would alter the total fair market value to \$100.

Reviewer: Bryn Hutchins

IV: MISC ITEMS

a. Owner: Hines Robert c/o Linda Hines
Tax Year: 2019
Map/ Parcel: 78-15

**ON HOLD PENDING FUTHER
INFORMATION FROM ASSESSORS
OFFICE.**

Determination:

1. Parcel was permitted for mobile home removed on 1/3/19 due to land owner Claude L Hines visiting the office to make us aware the mobile home on the property in his brother’s name had been tore down.
2. Mr. Hines also told us his brother has been in prison for years and had not paid the taxes on said mobile home for some time.
3. According to the tax records online Mr. Robert Hines has not paid the tax since 2013and owes \$428.25 in back taxes.
4. A field visit was done on 1/31/19 and the mobile home has been completely torn down. According to aerial it seems this was done some time last year.
5. I spoke with the tax commissioner about her procedure with mobile homes that have back taxes owed that have been torn down. Most of the time she writes them off as a loss due to the expenditure costing more than taxes owed.

Recommendation: Remove mobile home from 2019 tax year and allow tax commissioner to address back taxes.

Reviewer: Bryn Hutchins

V. PERSONAL PROPERTY

a. Map & Parcel: Personal Property Account #478
Owner Name: NY Anilian & Co Inc – Owner, Vay Anilian
Tax Year: 2019

Owner’s Contention: Should be exempt since they have ship containers export

Determination:

1. Mr. Anilian called in January, 2019 and requested I give him his inventory value to fill out his Freeport application.

- We usually receive a list from Mount Vernon Mills of companies with bill and held inventory warehoused at Mount Vernon and I informed Mr. Anilian we had not received this list with inventory totals that Mount Vernon reports to us. I told him I would let him know when I received it.

2. Research to see if he had received Freeport in previous tax years includes a 2018 record card with previous auditor's notes indicating the inventory stays at Mount Vernon and is shipped to Savannah Georgia when shipped. There was no information on how long the inventory stays at Mount Vernon; however, tax record indicates that he did receive approval for Freeport in 2018.

- Research indicates a similar comparable account receives Freeport as an out-of-state company with inventory held in Mount Vernon then shipped out-of-state. From uniformity stand point, there is no indication that the comparable Freeport account has submitted supporting documentation; however, they are not requesting exemption on their entire inventory value.

3. Mr. Anilian called again at the end of January saying that he received a return form along with his Freeport application does not know how to fill these out and no longer has an assistant that normally takes care of this.

- I explained to him how another Freeport recipient filled out their application and return but I told him I still didn't have those totals from Mount Vernon yet. He said he has approximately \$25,000 in inventory there and will enter that on his application and email it to me with a note that he should be exempt.

4. I researched all Freeport accounts and recipients and all emails I could find of previous auditor with her questions about Freeport eligibility.

- She received various answers to the same question so I turned to the exempt property workshop guide provided by the Department of Revenue and researched O.C.G.A. 48-5-48.2.

- According to the code section, his company would be eligible as long as his inventory is held no longer than 12 months and ships out of state (he indicates on his return that it's not held longer than 12 months and in a 2018 email to prior auditor; that it's rolls of fabric shipped mostly to African markets.

- In notes of prior auditor, his inventory stays at Mount Vernon and ships out of county to Savannah Georgia, not out of state.

5. To determine his eligibility for Freeport 1, category 3 according to 48-5-48.2, additional documentation and a supplemental information request form was requested.

- The property owner submitted shipping documentation of shipments in past 6 months from Mount Vernon Mills to an out of country destination. He also submitted a signed supplemental information form and an email that his inventory is shipped out of the country and stays at Mount Vernon less than 12 months due to Mount Vernon not having the capacity to hold this inventory longer than 6 months.

Recommendation: Suggesting approval for 2019 tax year Freeport exemption for the requested \$36,357.61 bill and held inventory in accordance with 48-5-48.2 and supporting documentation.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VI. INVOICES

a. Parker Systems – Invoice # 1021697 Due Date 1/4/2019 – Amount \$1,025.00

BOA reviewed, approved, & signed.

The BOA entertained a motion to approve Nancy Edgeman, Chief Appraiser to sound value Mobile homes and remove Mobile homes from records if deemed appropriate with recommendation of Field appraisers. The BOA will discuss during next meeting.

Meeting Adjourned at 10:27am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

William Barker

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Chattooga County

Board of Tax Assessors

Meeting of February 13, 2019