

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of February 27, 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 |
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Meeting called to order at 9:03 am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 27, 2019

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. Email to DOR Attorney

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

Still pending

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: 18

Total appeals reviewed Board: 9

Pending appeals: 9

Closed: 8

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

BOA acknowledged

VI: MOBILE HOME APPEALS

a. Owner: Perry Melissa
Tax Year: 2019
Map/Parcel: 5-10-A

Owner's Contention: No one has resided in this since 2012. It is tore apart. There is no power or water and is being used for storage since it is uninhabitable.

Owners asserted value: \$0

Determination:

1. Mobile home is an 8x32 Skyline Nomad RV camper with a total fair market value of \$800.
2. A Field visit was done on 2/11/19 and the RV camper was discovered in very poor condition.
3. The owner's daughter lived in the RV camper a couple of years ago and because it was her residence at the time we added it to the pre-bill mobile home records.
4. The camper is now being used to store horse and dog food and is located in the middle of a pasture where the owner keeps her horses.
5. The roof of the camper is in bad shape and one of the doors has fallen off and the other is on its way.

Recommendation: Delete the RV camper from the prebill mobile home records and add it to accessories as a utility building unfinished interior with a 60 grade, 50 physical and a functional obsolescence of 50 which would give a total fair market value of \$470.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Pauley

Vote: All that were present voted in favor

b. Map & Parcel: S33-11

Owner Name: Nuckolls, Donald

Tax Year: 2019

Appraiser notes: A visit to property was made on 02/18/19. Mobile home was valued at \$5,364 for tax year 2019.

Owner's Contention: Mobile home was torn down March of 2018. Remove from tax records.

Owner's Value Assertion: \$0

Determination: Mobile home is no longer on property. Owner states mobile home was torn down and hauled to trash by Randy Patty in March of 2018. Neighbor stated that it was removed last year.

Recommendations: I recommend removing mobile home for tax year 2019 and initiating an error and release for the tax commissioner's office.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: PERSONAL PROPERTY - FREEPORT

a. Map & Parcel: Personal Property Account #702

Owner Name: Walter Gordon Textiles

Tax Year: 2019

Owner's Contention: Requesting \$1,548,194 freeport exemption

Determination:

1. This company is a wholesale of piece goods business with bill and held inventory at Mount Vernon Mills.
2. The inventory amount of \$295,258.18 is held longer than 12 months and is subject to taxation and a total inventory returned is \$1,843,452.57.
3. Freeport for this company was approved in tax year 2018 and they have been receiving Freeport exemption on goods held less than 12 months since tax year 2015 according to records.

Recommendation: Suggesting approval for 2019 tax year Freeport exemption for the requested \$1,548,194 of bill and held inventory in accordance with 48-5-48.2.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: EXEMPTIONS

a. Property Owner: John T Maples

Map & Parcel: 50-102-L05

Tax Year: 2019

Contention: Mr. Maples visited the office on December 21, 2018 to file for the Veterans Exemption.

Determination:

1. Mr. Maples presented a letter from the Department of Veterans Affairs stating that he has been adjudicated as being 100% for service connected conditions under criteria described by the Department of Veterans Affairs dated November 26, 2018.(See letter in file)

Recommendation: Based on the information presented I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property Owner: Ryan Lewis Dotson
Map & Parcel: 9-13A-01
Tax Year: 2019

Contention: Mr. Dotson visited the office on December 20, 2018 to file for the Veterans Exemption.

Determination: Mr. Dotson presented a letter from the Department of Veterans Affairs stating that he has been assigned 100% disabled based on PTSD(posttraumatic stress disorder) with alcohol use disorder dated November 24, 2017.(See letter in file)

Recommendation: Based on the information presented I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Property Owner: Robert Shaun McGinnis
Map & Parcel: 40-93-C12
Tax Year: 2019

Contention: Mr. McGinnis visited the office on January 9, 2019 to file for the Veterans Exemption.

Determination: Mr. McGinnis presented a letter from the Department of Veterans Affairs stating that his combined service connected evaluation is 100% dated December 28, 2018.(See letter in file)

Recommendation: Based on the information presented I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

IX: COVENANTS

a. 2019 COVENANTS

| NAME | MAP & PARCEL | TOTAL ACERAGE | CUVA ACERAGE | |
|--|--------------|---------------|--------------|-------|
| SHELBY ROSE JEANETTE | 17--24 | 13.36 | 13.36 | RENEW |
| GREEN RAY & THERRESA (DECEASED) Marty Green Exec | 29--15 | 17 | 15 | NEW |
| GREEN RAY (DECEASED) Marty Green Exec | 29--19 | 17 | 15 | NEW |
| CUNNINGHAM CHRISTOPHER & CARMEN ROSA | 6--17 | 64.26 | 62.26 | NEW |
| HARRIS CHARLES E | 16--52 | 41 | 41 | NEW |
| BUTLER JOHNNY & FRANCES JEAN | 27--8A | 29.24 | 29.24 | NEW |
| BATTLES ROBERT E SR ETAL | 61--27E | 20 | 18 | NEW |
| WELLS CHAD D | 24-57C | 21.52 | 19.52 | NEW |
| BARTHOLOMEW WILLIAM & MARIAN | 26--1N | 14.5 | 12.5 | NEW |
| MAYO CAROLYN | 53--9 | 138.29 | 136.29 | RENEW |
| DICKENSON RONALD S | 53--8 | 81 | 79 | RENEW |

| | | | | |
|--------------------------|----------|--------|--------|----------|
| OWINGS BETTY | 74--40 | 89.48 | 89.48 | RENEW |
| PEEK HAL C | 9--56C | 99.1 | 99.1 | RENEW |
| HAYES BOBBY E & SANDRA | 63--66 | 54.95 | 52.95 | RENEW |
| WARD DAVID & DIANE | 21--61 | 62.68 | 60.68 | RENEW |
| SCOGGINS LELAND C II | 72-1 | 504.67 | 502.67 | COMBINED |
| SCOGGINS LELAND C II | 77-15 | 233.23 | 209.23 | COMBINED |
| WINTERS JASON | 11--1A | 109 | 103 | RENEW |
| WINTERS JASON RONALD | 19--4TR5 | 31.45 | 31.45 | NEW |
| LAWRENCE BECKY & PHILLIP | 78--33 | 14.86 | 12.86 | CONT |

Requesting approval for covenants listed above

Reviewer: Nancy Edgeman

Motion to approve Covenants listed above:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

Mr. Wilson inquired about CAVEAT reservations, Nancy Edgeman stated the reservations have not been made yet.

Meeting Adjourned at 9:47am

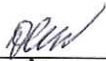
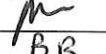
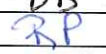

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

William Barker

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