

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

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

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

Meeting called to order at 9:00 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 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

Still pending

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

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

NEW BUSINESS:

VI: MOBILE HOME APPEALS

a. Owner: Dillard Bryan F & April P

Tax Year: 2019

Map/ Parcel: 87-19

Owner's Contention: Sheetrock damage, floors rotted in several places, plumbing needs complete replacement, needs rewiring.

Owners asserted value: \$1,000

Determination:

1. Mobile home is a 2000 model 12x52 Redman Bonanza located on 379 Dry Creek Road and has a total fair market value of \$7,909.
2. The mobile home was added to the pre-bill mobile home digest on 5/10/18. According to aerial it has been in its location since 2012.
3. On 5/23/18 the mobile home value was adjusted to the NADA value.
4. A field visit was done on 3/5/19 the property is being rented and the renter is planning on buying this property soon. The renter (with permission from the owner) already has individuals living in and repairing the mobile home. They have been living there for two weeks since the visit date and intend on purchasing the mobile home.
5. The mobile home was found in fair condition with the floors soft in places especially near the front door. The interior did have moisture damage when they moved in but it was not severe and they are repairing it. They are currently working on repairing the plumbing but said the electrical wiring was fine.
6. The 8x38 deck patio on the front of the mobile home is rotting in places.

Recommendation: Remove the NADA value from the mobile home to allow the calculated value to be active. Set the physical override of the mobile home to 21 and lower the 8x38 physical from 86 to 40. These changes would adjust the total fair market value to \$3,577.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Owner: Ramey Robert William & Yolanda

Tax Year: 2019

Map/ Parcel: 68-11

Owner's Contention: Needs to be torn down.

Owners asserted value: \$0

Determination:

1. Mobile home is a 1990 model 24x44 General MFG Homes Inc/American General located on 2938 Silver Hill Road and has a total fair market value of \$9,588.
2. A field visit was done on 3/6/19 and the mobile home in question was found in extremely poor condition.
3. Holes were found in the exterior walls and roof. The holes in the roof are so bad the asphalt shingles are falling in the interior. A very large hole was found in a bedroom where water has severely damaged the interior when it rains. The electrical control box has been removed as well as plumbing fixtures. Shower and other fixtures have been destroyed.

Recommendation: Sound value mobile home to \$0 removing it from the mobile home pre-bill digest

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: PERSONAL PROPERTY

a. Map & Parcel: Personal Property Account #1411

Owner Name: TDG OPERATIONS, LLC (The Dixie Group)

Tax Year: 2019

Owner's Contention: Requesting \$153,874 freeport exemption

Determination:

1. This company is a carpet and flooring type business according to online research.
2. A 2019 return and Freeport application was received indicating this company having inventory located at Try-Con Tufters, Inc. 5569 Highway 114.
3. This is a new account added to records for 2019; therefore we have no prior information or documentation pertaining to this business.
4. The property owner submitted the proper application and return form and a location balance sheet however; there was no documentation of inventory description or documentation from Try-Con Tufters where the inventory is held.
5. I contacted the agent for TDG Operations to request additional documentation and received an inventory breakdown per lot, color and pounds as of January 1, 2019 and a letter from Try-Con Tufters.

Recommendation: Suggesting the approval of Freeport exemption in the amount of \$153,874 for tax year 2019 based on documentation received and in accordance with 48-5-48.2.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

VIII: RETURNS

a. Map & Parcel: S33-73

Owner Name: Bruce, Eugene

Tax Year: 2019 Return

Appraiser notes: Visit was made to property on 03/07/19.

Owner's Contention: House has been torn down as of 12/19/18.

Owner's Value Assertion: \$0

Determination: House has been removed. Looks as if it has been gone for a period long enough to grow some grass. The owner showed an entry in his check register for Randy Patty on 12/19/18.

Recommendations: I recommend removing this house from the records for tax year 2019.

Reviewer: Randy Espy

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	
LANIER KINGSTON	37-47C	60.01	60.01	CON
LANIER KINGSTON	37-47B	16	16	CON
MORRISON CARL	41-81	53.58	53.58	REN
DAWSON MICHAEL D SR	30-62A	160	160	NEW
CALDWELL RICHARD & LISA J	78-28A	14.8	12.8	REN
WARD KIMBERLY / WILLIAM ELROD LIFE ESTATE	21-60C	67.29	65.29	REN
HOBAN JOHN & ANDREW	76-1B	212.65	212.65	CON
TATE JOHNNY MACK	2--40	122.31	120.31	REN
CORDLE JAN ELIZABETH FOX	26--5	47	47	NEW
INGRAM DAVID & LINDA	73-52A	21.55	19.55	NEW
COLEY JACKIE	59-50	39	37	NEW
CAMPBELL DAVID PAUL, JODY C, MARTHA N, & WESLEY	88-7	25.84	25.84	CON
THOMAS ARLEN & ANNA	55-69	87.82	83.82	CON
BOOKER CHAD	48-16	19	19	NEW
GENTRY JOHNNY & KATHY	37-114	16	14	NEW
HOGG MARK TRUSTEE IREVOCABLE HOGG FAM TRUST	40--1	118.11	116.11	CON
HEAD WILLIAM E	56-63	23	23	CON
VAUGHN AUGUSTUS & REBECCA Y	85-7	261	259	REN
HAM ZANE	8--21	95	93	CON
KEITH CINDY LYNN	47-1F	91.74	91.74	NEW

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

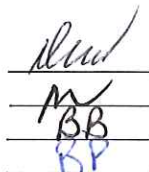
X: INVOICES

a. Stamps – 300 \$165.00 (The BOA reviewed, approved, & signed)

The BOA discussed job interviews set for Thursday, March 14, and Friday, March 15, 2019. The Board also discussed the sales ratio.

Meeting Adjourned at 9:50am

Doug L. Wilson, Chairman
Richard L. Richter
Betty Brady
Randy Pauley



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