

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 27, 2019

Attending: 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: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 20, 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

Nancy Edgeman met with Attorney, Wade Hoyt and Mediator, David Tisinger on March 22, 2019, an offer was made to Mr. Klatt with ten days to respond.

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

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

NEW BUSINESS:

V. APPEAL:

2019 Mobile Home appeals taken: 19

Total appeals reviewed Board: 19

Pending appeals: 0

Closed: 19

2019 Real & Personal Appeals taken: 0

Total appeals reviewed Board: 0
Pending appeals: 0
Closed: 0

Weekly updates and daily status kept for the 2019 appeal log by Nancy Edgeman.

Requesting BOA acknowledge

V: RETURNS

a. Owner: Floyd Revocable Trust Deborah Floyd Trustee

Tax Year: 2019

Map/ Parcel: 50-86

Owner's Contention: Owner stated soil type on her property is poor and should be valued lower.

Owners asserted value: \$104,289

Determination:

1. Subject property is 8 acres of land located on 955 Wildlife Lake Road and has a land value of \$32,984, an improvement value of 87,137 and an accessory value of \$1,152 for a total fair market value of \$121,273.
2. A soil study was done using state data and four different types of soil were discovered on this property. These soil types are rated from 1 to 8 with 1 being the best and 8 being the worst.
3. Here is a spreadsheet of the soil types, how much acreage is in the soil type, the rating along with a corresponding value totaled up and multiplied by the land factor.

Soil Type:	Acreage:	Rating:	Value:
TnE	0.41	7	\$376
FuF	0.14	8	\$67
ShE	4.68	7	\$2,583
ShD	0.34	4	\$223
House	2.43	8	\$1,164
Total:	8	Total:	\$4,413
	Land Factor:	3.10	\$13,680

Recommendation: Using the state soil data adjust the land value to \$13,680 which would alter the total fair market value from \$121,273 to \$101,969.

Reviewer: Bryn Hutchins & Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Owner: Hennon Brenda Machel & Moses Tracy Renee
Tax Year: 2019
Map/ Parcel: 55B-41

Owner's Contention: Mobile home value changed from last year.
Owners asserted value: \$9,571

Determination:

1. Mobile Home is a 1997 16x68 Chandeaur/Chandeaur located on 261 Chandler Road in Trion and currently has a total fair market value of \$14,288.
2. A field visit was done on 11/13/2018 and the NADA value was applied to the mobile home along with add-on values.
3. A desk review was done on 3/25/19 using the comments and photos from last year.
4. The central heat and air was recorded incorrectly and add-on roofing was added that should not have been.

Recommendation: Remove the NADA value from the mobile home allowing the calculated value to be adjusted and correct the add-ons. These corrections would alter the total fair market value from \$14,288 to \$9,454.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Map & Parcel: 26-49

Owner Name: Flood, Hershell

Tax Year: 2019

Appraiser notes: A visit was made to property on 03/25/2019.

Owner's Contention: Mobile home has no value.

Owner's Value Assertion: \$0

Determination: Mobile home looks to be in fairly poor condition per exterior inspection. Home looks to be uninhabited. Owner states there is damage to much of the floor. Wiring and plumbing damage, no heat or air, and the roof leaks.

Recommendations: I recommend applying a value of zero to this mobile home for tax year 2019 and initiating an error and release with the tax commissioner's office.

Reviewer: Randy Espy

Motion to approve mobile home value at \$1,000:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

d. Map & Parcel: M04-7

Owner Name: Spillman, Derek B.

Tax Year: 2019

Appraiser notes: A visit was made to property on 03/25/2019. Home and accessories reviewed.
Owner's Contention: Pool has been removed.
Owner's Value Assertion: \$70,310

Determination: Pool is no longer on property. It has been filled in. Sketch errors discovered and corrected. Heat system corrected to ch/ac.

Recommendations: I recommend correcting record to reflect all changes found at field visit. These changes reflect a TFMV of \$71,161 for tax year 2019; a reduction of \$10,244.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

VI: PERSONAL PROPERTY

a. Map & Parcel: 16-57 Personal Property acct #602

Owner Name: J P SMITH LUMBER CO INC

Tax Year: 2019

Owner's Contention: Requesting Freeport exemption of \$380,588.

Determination:

1. This company established in Chattooga County in 1958 is a manufacturer of hardwood lumber and pallets located at 6255 Highway 48, Menlo, GA.
2. A 2019 return and Freeport application was submitted indicating a total inventory value of \$512,390 and equipment value of \$1,808,420 for a total fair market value of \$2,321,854.
3. The request is for Freeport exemption of \$380,588 leaving the remaining \$131,802 as taxable inventory and the equipment of \$1,808,420 is taxable.

Recommendation: Suggesting the approval of Freeport exemption in the amount of \$380,588 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: Mr. Pauley

Vote: All that were present voted in favor

VII: MISC ITEMS

a. Map & Parcel: L01-18

Owner Name: First Baptist Church of Lyerly Inc.

Tax Year: 2019

Appraiser notes: A visit was made to property on 03/07/2019

Owner's Contention: Application for exempt property.

Owner's Value Assertion: Exempt.

Determination: Field inspection indicates property does appear to be used for purposes indicated on application. No sign of home being used and no sign of traffic in yard.

Recommendations: We recommend denial of exempt status due to non qualifying use.

Reviewer: Randy Espy and Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Pauley

Vote: All that were present voted in favor

VIII: COVENANTS

a. 2019 COVENANTS

NAME	MAP & PARCEL	TOTAL ACERAGE	CUVA ACERAGE
PLUNKETT MELVIN R & JANICE P SPARKS	83A-1	18.77	16.77
INGRAM DAVID L II	73-44C	19.66	19.66
CHESLEY RICHARD & LAURA	55-131	40.35	38.35
SALMON JOSEPH MICHAEL	39B-34	27.5	25.5
SALMON JOSEPH MICHAEL	39-81	90	90
BRAUTIGAM ALAN	35-108B	38.72	36.72
DAVIS SCOTT A	73-52	65	63
HAYES BRAD & JUDY (JOINS 63-63A)	63-63C	6.74	6.74
HAYES BRAD & JUDY	63-63A	10	10
HUTCHERSON S&K FAMILY TRUST	74-24	220	220
LEE PAUL & SARA REV LIVING TRUST	35-79	109.06	105.06
MOSS VICKI	15-51	22	20
EVANS MILTON DOUGLAS	65-52 & 65-53	44.4	40.4
GREEN DEWAYNE & FARMER PETE	16-61D	53.48	51.48
SMITH JONATHAN E & DANIEL	17-24B	21.63	21.63
KEITH STEPHEN LAIRD & PAULA ANNETTE	47-1D	76.59	76.59
SMITH JONATHAN & DANIEL	17-24B	21.63	21.63
SOARES STEPHEN & SARA	27-1	38.29	34.29
BRADEN PARTNERS LLP	29-74A	62.09	62.09
BRADEN PARTNERS LLP	28-31112	129.52	129.52

Requesting approval for covenants listed above

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Brady

Vote: All that were present voted in favor

IX: INVOICES

**a. Parker Fibernet LLC – Inv #1022405 Due date April 4, 2019 Amount \$1,025.00
BOA reviewed, approved, & signed**

BOA discussed the Sales ratio and property value increase.

BOA agreed no Meeting will be held on April 3, 2019 due to lack of quorum.

Meeting Adjourned at 10:10am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley



Handwritten signatures of Doug L. Wilson, Richard L. Richter, Betty Brady, and Randy Pauley on lines.

Chattooga County

Board of Tax Assessors

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