

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
Meeting of April 10, 2019

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<b>Attending:</b>	<b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b> <b>Betty Brady – Present</b> <b>Randy Pauley - Present</b> <b>Nancy Edgeman – Present</b> <b>Kenny Ledford - Present</b>
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Meeting called to order at 9:00 am

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

**Meeting Minutes for March 27, & No Meeting for April 3, 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 2019 Certified to the Board of Equalization – 1**  
**Total 2019 Real & Personal Certified to Board of Equalization - 0**  
**Cases Settled –0**  
**Hearings Scheduled –0**  
**Pending cases –0**

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

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

**Deadline ended April 1<sup>st</sup>, office staff is entering all returns, exemptions, & covenants**

**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.

**BOA acknowledged**

**VI: RETURNS**

**a. Owner: Bruce E T**

**Tax Year: 2019**

**Map/ Parcel: 67-21**

**Owner's Contention:** 1984 Flintstone Westgate should be \$500 like the other two mobile homes on the property.

**Owners asserted value:** \$500

**Determination:**

1. Mobile home is a 1984 12x48 Flintstone Westgate with a override vale of \$500 and a add-on value of \$455 for total fair market value of \$955.
2. A field visit was done on 3/27/19 and the mobile home was found in poor condition. The owner was going to remodel the mobile home, however he stopped after he had did some demo work when he realized the cost would be too high. The mobile home is not livable at this time.
3. When I went into the mobile home record to see what the add-ons were they disappeared? Apparently there was a system error holding the add-on values.

**Recommendation:** Leave the scrap value of \$500 according to BOA decision on 5/17/17 and 9/12/18.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

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

**b. Owner: Braden Jerry W & Anna M**

**Tax Year: 2019**

**Map/ Parcel: 30-62-C**

**Owner's Contention:** House has no value.

**Owners asserted value:** \$47,519

**Determination:**

1. Property is 12.32 acres of land located on Mosteller Street off Highway 114 in Lyerly.
2. This property has an improvement value of \$34,344 an accessory value of \$200 and a land value of \$47,519 for a total fair market value of \$82,063.
3. A field visit was done on 3/27/19 the house was very hard to get too due to brush which has grown thick around it. The house was discovered in very poor condition and is deteriorating rapidly. There is a large hole in the roof, ceiling and floor at the rear of the house. Mold and mildew are present throughout.
4. Most of the accessory buildings have been tore down accept for the 12x20 garage which is actually and implement shed.
5. The owner intends on tearing the house down.

**Recommendation:** Sound value the improvement to \$5 per square foot which would change the fair market value to \$8,900 and remove accessories that are gone. These changes would alter the total fair market to \$56,419. Permit for building gone.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**c. Owner:** Shaw Gary

**Tax Year:** 2019

**Map/ Parcel:** 21-33

**Owner's Contention:** Mobile home at \$500 value worth \$0.

**Owners asserted value:** \$0

**Determination:**

1. Mobile home is a 1979 14x70 Perm-A-Dwell Carrousel located on 5050 Holland-Chattoogaville Road and has a total fair market value of \$500.
2. A field visit was done on 2/27/19 and the mobile was found in very poor condition.

**Recommendation:** Leave mobile home at \$500 scrap value according to board decision on 5/17/17 and 9/12/18.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**d. Owner:** Rowlls Grady Leon

**Tax Year:** 2019

**Map/ Parcel:** 32-2

**Owner's Contention:** House in poor condition, plan on tearing it down.

**Owners asserted value:** \$0

**Determination:**

1. Subject property is located on 257 Rowlls Road, Lyerly, GA and has and residential improvement value of \$13,344 an accessory value of \$173 and a land value of \$28,552 for a total fair market value of \$42,069.
2. A field visit was done this property on 2/8/18 and because adjustments the total fair market value went up \$2,028.
3. During a field visit on 3/26/19 an interior inspection of the house was done and it was discovered: The floors are rotting in several places. The interior walls are actually just the exterior concrete blocks that have been plastered. Many cracks were found in the interior walls. Around the windows are rotting. The ceiling has moisture damage because the roof is in bad condition. All the porches are in need of repair to stop them from falling.
4. The owner intends on tearing the house down due to it not being able to be sold or rented..
5. The 10x18 implement shed, roof only has been tore down.

**Recommendation:** Sound value the residential improvement to \$5 per square foot which would alter the fair market value to \$7,220 and remove the 10x12 implement shed. These changes would alter the total fair market value to \$35,772. Permit property for building gone.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

**e. Owner: Pruitt Thomas & Patricia**

**Tax Year: 2019**

**Map/ Parcel: 87-16**

**Owner's Contention:** Mobile home has been gone from the property for 5 years.

**Owners asserted value:** \$0

**Determination:**

1. Mobile home is a 1986 14x55 Liberty Liberty located on 410 Dry Creek Road and has a total fair market value of \$4,470..
2. A field visit was done on 4/4/19, the mobile home was not found.

**Recommendation:** Delete mobile home pre-bill and take error and release to tax commissioners to delete bill.

**Reviewer:** Bryn Hutchins & Noah Meadows

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**f. Owner: Moore Christopher M Moore Amber A**

**Tax Year: 2019**

**Map/ Parcel: 78-8-H**

**Owner's Contention:** Mobile home in poor condition.

**Owners asserted value:** \$1,000

**Determination:**

1. Mobile home is a 1994 16x76 Fleetwood Weston located on 6861 Gore-Subligna Road and has a total fair market value of \$6,525.
2. A field visit was done on 4/3/19 and it was discovered:
  - a. The owner was going to remodel due to the poor condition the mobile home was left in from the previous occupants but soon realized the cost was going to be more than he was willing to put into it and stopped.
  - b. He removed all the siding and wrapped the mobile home in house wrap.
  - c. All the plumbing fixtures have been removed.
  - d. Interior walls ripped out due to moisture damage.
  - e. Roof is in bad shape and leaks in various places.
  - f. The mobile home is not touching the concrete block piers that are holding it up at one end of the mobile home due to them settling.
3. Owner wants the mobile home removed however he intends on using the mobile home for storage at the present. He also intends on put the property up for sell soon.

**Recommendation:** Set the fair market value of the mobile home to \$1000 since it is being used for storage.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Richter

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

**g. Owner: Deck Martricia M**

**Tax Year: 2019**

**Map/ Parcel: 58-45**

**Owner's Contention:** Mobile home is uninhabitable, floors falling in, no water service, some windows missing, front door was gone, exposed to weather, and no one has lived in for over a year.

**Owners asserted value:** \$0

**Determination:**

1. Mobile home is a 1994 16x56 Clayton Homes Inc La Vista located on 1014 Butler Dairy Road and has a total fair market value of \$7,418.
2. A field visit on 4/4/19 and it was discovered:
  - a. The mobile home was found in very poor condition.
  - b. Owners are getting it ready to be removed. Skirting is gone along with all the porches and decks.
  - c. Most windows were found missing and the front door has been removed.
  - d. Water and electrical have been disconnected.
  - e. The interior has basically been gutted.
3. Owner said they will be removing this mobile home and bringing in a double wide in its place.

**Recommendation:** Sound value the mobile home to \$500 according to the BOA decision on 5/17/17 and 9/12/18.

**Reviewer:** Bryn Hutchins & Noah Meadows

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Pauley

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

**h. Map & Parcel: 28-6**

**Owner Name: Blalock, Benjamin Steven**

**Tax Year: 2019**

**Appraiser notes:** A visit was made to property on 03/25/19.

**Owner's Contention:** There is no mobile home on property.

**Owner's Value Assertion:** \$49,959

**Determination:** Mobile home is no longer on this property or owned by the owner's son. Home is now titled to Chrysalis in Dalton, GA and has been since 2016. The tax commissioner's office shows unpaid bills for tax years 2017, 2018, and 2019. The home appears to have been gone before February of 2017 according to google earth. Home was recorded as prebill and not valued with TFMV of parcel. No changes should be made to value of parcel.

**Recommendations:** I recommend deleting this mobile home from the prebill tax records for tax year 2019 and initiating an error and release form with the tax commissioner's office to include tax years 2017 and 2018. The TFMV of parcel 28-6 should remain at \$61,560

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

## **VII: PERSONAL PROPERTY**

### **a. Map & Parcel: Account # 48 -- Bill and Holding Inventory at Mount Vernon Mills**

**Owner Name: BAKER TEXTILES**

**Tax Year: 2019**

**Owner's Contention: Requesting Freeport exemption of \$643,558.**

#### **Determination:**

1. This company is a textile distributor with inventory held and distributed through Mount Vernon Mills, Trion.
2. A 2019 return and Freeport application was submitted indicating a total inventory value of \$1,073,614.
3. There is a taxable amount of \$430,056 in finished goods held longer than 12 months and finished goods held less than 12 months in the amount of \$643,558 which is eligible for Freeport exemption.
4. This company received Freeport exemption on their goods held less than 12 months in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$643,558 for tax year 2019 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**

### **b. Map & Parcel: Account # 375/Map 63D-2**

**Owner Name: J BAR CORPORATION**

**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$371,059.

#### **Determination:**

1. This company is a farm equipment manufacturer located in Trion requesting Freeport exemption raw materials and finished goods in the amount of \$371,059.
2. A 2019 return and Freeport application was submitted indicating a total inventory and machinery and equipment value of \$434,480.
3. There is a taxable amount of \$63,421 in furniture, fixtures, equipment and inventory not eligible for Freeport.
4. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$371,059 for tax year 2019 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**

**c. Map & Parcel: Account # 596/Map 16-46**

**Owner Name: SHOWA BEST GLOVE INC**

**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$16,250,572.

**Determination:**

1. This company manufactures and distributes industrial work gloves; located in Menlo and is requesting Freeport exemption raw materials and finished goods in the amount of \$16,250,572.
2. A 2019 return and Freeport application was submitted indicating a total inventory and machinery and equipment value of \$20,808,441.
3. There is a taxable amount of \$4,557,869 in furniture, fixtures, equipment and inventory not eligible for Freeport.
4. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$16,250,572 for tax year 2019 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**

**d. Map & Parcel: Account # 597/Map M06-8**

**Owner Name: SHOWA BEST GLOVE INC**

**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$4,189,600.

**Determination:**

1. This company manufactures and distributes industrial work gloves; located on Edison St, Menlo and is requesting Freeport exemption raw materials and finished goods in the amount of \$4,189,600.
2. A 2019 return and Freeport application was submitted indicating a total inventory and machinery and equipment value of \$6,605,994.
3. There is a taxable amount of \$2,416,394 in furniture, fixtures, equipment and inventory not eligible for Freeport.
4. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$4,189,600 for tax year 2019 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**

**e. Map & Parcel: Account # 33/Map T12-61 @ MOUNT VERNON MILLS**  
**Owner Name: ATLANCO (CO WITH DIVERSITEX)**  
**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$15,809.

**Determination:**

1. This company is a uniform wholesale distributor with Diversitex at Mount Vernon Mills and is requesting Freeport exemption raw materials in the amount of \$15,809.
2. A 2019 return and Freeport application was submitted indicating a total inventory value of \$15,809 that is eligible for Freeport.
4. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$15,809 for tax year 2019 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**

**f. Map & Parcel: Account # 594/Map 30-76**  
**Owner Name: SHAW INDUSTRIES GROUP INC (TRYCON TUFTERS)**  
**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$896,759.

**Determination:**

1. This company is in the carpet industry at Trycon-Tufters on Highway 114 and is requesting Freeport exemption raw materials in the amount of \$896,759.
2. A 2019 return and Freeport application was submitted with a total value of \$4,710,558.
3. The Fixtures, Machinery, Equipment and Construction in progress of \$3,813,799 are not eligible for exemption; however, the raw materials inventory of \$896,759 is eligible for Freeport.
4. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$896,759 for tax year 2019 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**

**VIII: COVENANTS**

**a. 2019 COVENANTS**

NAME	MAP & PARCEL	TOTAL ACERAGE	CUVA ACERAGE	
DAWSON MICHAEL & MARY LYNN	72-28A	3.88	3.88	CONTINUE
PAYNE MARGIE	25-33	15	13	RENEWAL



HULSE LISA & ERIC	58-33	20	18	NEW
DAVIS JONOTHAN & DEANNA	P06-1	26.08	24.08	NEW
PETTYJOHN WAYNE / AMANDA BROWN	64-120	76	74	NEW
RASP PHILLIP	66-18	18.54	16.54	NEW
KINCAID PHILLIP D SR	21-64	94	92	NEW
GROOVER PATRICK H	24-45	12.8	10.8	NEW
WILSON EDWIN	15-19D	153.94	151.94	RENEWAL
WALDON CHANEY & JULIE	42-41B	34.01	32.01	RENEWAL
MORRISON TOBY WAYNE	20-14	91.49	89.49	COMBINED
TRIPPLE J LOGGING INC	67-44	193	191	NEW
ORR MARK E	26-9	101.96	99.96	NEW
POUND BRIAN ROBERT	47-50	15.9	15.9	CONTINUE
COOK JERRY & SIKES BRENDA	21-47	44	44	CONTINUE
SIKES BRENDA	31-10E	20	20	CONTINUE
TOLES LEE L	16-27	11.7	11.7	NEW
SHAW GARY & GAYNELL	21-33A	21.8	19.8	RENEWAL
WINTERS RONALD G	19-23	129	127	NEW
FAULKNER MICHAEL & DEBBIE	6--39	40	38	RENEWAL

Requesting approval for covenants listed above  
Reviewer: Nancy Edgeman

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

**b. 2019 COVENANT DENIALS**

NAME	MAP & PARCEL	ACERAGE	COMMENTS
CLINE JESSE W & CYNTHIS	58-10-R09	18.3	SEE DEED IN FILE RESIDENTIAL ONLY
WILSON HOWARD KEITH	83-46A	5.2	LESS THAN 10 ACRES
ESPY GREGORY & LORRIE	84-22A	9.3	LESS THAN 10 ACRES
GENTRY JOHNNY C & KATHY	37-114	16	SEE DEED IN FILE RESIDENTIAL ONLY
TOLES LEE & HILDA	17-9-T01	5.01	LESS THAN 10 ACRES
GORDON JOSEPH & CYNTHIA	75-L01	10.5	OWNER STATED HE DOES NOT DO ANYTHING WITH PROPERTY

Requesting denial for covenants listed above:  
Reviewer: Nancy Edgeman

**Motion to accept recommendation to deny covenants listed in item b:**  
**Motion: Mr. Richter**  
**Second: Mr. Pauley**  
**Vote: All that were present voted in favor**

**IX: INVOICES**

- a. Schneider (qpublic) INV-4245 Date 1-1-2019 Amount \$603.33**
- Schneider (qpublic) INV-4324 Date 2-1-2019 Amount \$603.33**
- Schneider (qpublic) INV-4383 Date 3-1-2019 Amount \$603.33**
- Schneider (qpublic) INV-4547 Date 4-1-2019 Amount \$603.33**
- b. Data Cloud Solutions (Mobile Assessor) – Inv # I190130473 1/30/2019 Amount \$15,704.20**
- BOA reviewed, approved, and signed items a-b**

**BOA requested when presenting returns or appeals to make sure to include the location of the property.**

**BOA discussed a meeting with the public concerning the sales ratio study.**

**BOA also discussed CAVEAT and Randy Pauley stated he is not going to be able to go.**

**Meeting Adjourned at 10:30am**

**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 over horizontal lines.

**Chattooga County**  
**Board of Tax Assessors**  
**Meeting of April 10, 2019**