

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of April 17, 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 April 10, 2019

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

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 1st, 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. Map & Parcel: S07-11

Owner Name: Cook, Rex & Imogene % Carl Pierce

Tax Year: 2019

Appraiser notes: A visit was made to the property on 03/25/2019. The current TFMV is \$16,531. The current improvement value is \$13,377.

Owner's Contention: Home is in very poor condition.

Owner's Value Assertion: \$4,154

Determination: Home is in poor condition. Home is uninhabitable. Electrical system is non functional. The floor has areas of damage and sagging or falling in. Roof appears to have leaks.

Recommendations: I recommend applying a sound value of approximately \$5 per sf. for an improvement value of \$3,944 and TFMV of \$7,149.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

VII: PERSONAL PROPERTY

a. Map & Parcel: Account # 727/Map 27-43

Owner Name: WIRE TECH LTD

Tax Year: 2019

Owner's Contention: Requesting Freeport exemption of \$1,838,212.

Determination:

1. This company manufactures wire harnesses; located at 3567 Highway 48 and is requesting Freeport exemption for raw materials, goods in process and finished goods in the amount of \$1,838,212.
2. A 2019 return and Freeport application was submitted indicating a total inventory and machinery and equipment value of \$2,695,058 after correcting the value amount for supplies.
3. There is a taxable amount of \$855,346 in furniture, fixtures, equipment and \$1500 in 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 \$1,838,212 for tax year 2019 in accordance with 48-5-48.2.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map & Parcel: Account # 208/Map T12-61 at Mount Vernon Mills
Owner Name: DIVERSITEX
Tax Year: 2019

Owner's Contention: Requesting Freeport exemption of \$52,605.

Determination:

1. This company is a textile wholesaler with bill and held inventory at Mount Vernon Mills and is requesting Freeport exemption for finished goods held less than 12 months in the amount of \$52,605.
2. The \$52,605 in inventory is also the amount reported by Mount Vernon Mills.
3. A 2019 return and Freeport application was submitted indicating a total inventory value of \$111,926.
4. There is a taxable amount of \$59,321 in inventory not eligible for Freeport.
5. This company received Freeport exemption in tax year 2018.

Recommendation: Suggesting the approval of Freeport exemption in the amount of \$52,605 for tax year 2019 in accordance with 48-5-48.2.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map & Parcel: Account # 806/Map 50-58-G
Owner Name: VITALITY LABS LLC
Tax Year: 2019

Owner's Contention: Requesting Freeport exemption of \$78,017.

Determination:

1. This company is a diet supplement manufacturer located on Vitality Lane off of John Bankston Dr, Summerville and is requesting Freeport exemption for raw materials and goods in process in the amount of \$78,017.
2. A 2019 return and Freeport application was submitted indicating a total furniture, fixtures, equipment and inventory value of \$90,357.
3. There is a taxable amount of \$12,340 not eligible for Freeport after correcting the supplies in inventory.
4. According to tax records, this company was added to records in 2017 and did not apply or receive Freeport in 2018.
5. In accordance with O.C.G.A. 48-5-48.1 and 48-5-48.2 and in reference to the Department of Revenue guides and corresponding with Personal Property leaders, this company qualifies for Freeport exemption.

Recommendation: Suggesting the approval of Freeport exemption in the amount of \$78,017 for tax year 2019 in accordance with 48-5-48.2.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map & Parcel: Account # 234/Map 50-44
Owner Name: ESPY PUBLISHING COMPANY
Tax Year: 2019

Owner's Contention: Requesting Freeport exemption of \$22,300.

Determination:

1. This company is a newspaper printing company located off Highway 27 in Summerville and is requesting Freeport exemption for rolls of paper and ink in the amount of \$22,300.
2. A 2019 return and Freeport application was submitted indicating a total furniture, fixtures, equipment and inventory value of \$141,742.
3. After discussing with the company's accountant/representative that further research of Georgia Code and department head assistance would be required to determine eligibility, they decided to apply by the deadline of April 1 to see if they were eligible.
4. According to O.C.G.A. 48-5-48.1 and 48-5-48.2 and in reference to the Department of Revenue guides and corresponding with Personal Property leaders, this company does not qualify for Freeport due to the following:
 - The company buys their rolls of newspaper and does not manufacture the paper themselves
 - They buy the barrels of ink; it is not manufactured at their business
 - They are printing newspapers; this is not considered manufacturing
 - They retail the newspaper; it is a final level transaction (example: no different than a magazine company or a cabinet maker making custom cabinets for someone's home)

Recommendation: Suggesting the denial of Freeport exemption in the amount of \$22,300 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
WATSON CHRISTOPHER & KATHY	42-41	34.57	32.57
WILLIAMS DALE EDWARD II	3--11	161.44	161.44
GRAY STACY & DONNA	72-14A	123.82	121.82
PIERCE GLADYS M EDDY	36-31	22	20
WALDON CHANEY & JUKIE ALEISHA	42-36	336.19	336.19
HOUSCH BENJAMIN & MARY BETH	28-31-L21	19.5	19.5
MATHIS ROGER & LINDA	75-9A	42.27	40.27
KIDWELL CHARLES YOUNG	84-38	170.34	170.34
BRENNAN JASON & MELANIE MORRIS	79.31	117.24	115.24
BROOKS JERRY & RITA	32--6	184.54	184.54
WORSHAM JOHN JERRY & DONNA	42-35A	14.65	10.65
DAWSON KENNETH & REBECCA	72-25	40.18	38.18
SMITH DANIEL & ANSLEY	17-25C	10	10

MILlicAN DANNY ETAL	31--6	60	58
WORSHAM NELLIE JACKSON	43-27	40.68	38.68
ADAMS DARLL	6--34D	19	17
WILLIAMS DALE EDWARD II	30-7	25.95	25.95
WILLIAMS DALE & WANDA	30-56	17.01	17.01
STEPHENS EUNICE	21-60B	68.05	68.05
TAYLOR GENE & JOAN	81-34	127.76	125.76
PAYTON GLENN JR	84-34B	19.18	17.18
CARGLE JEFFERY	84-34	48	48
CARGLE JEFFERY WAYNE	84-30F	38.44	38.44
CARGLE JEFFERY WAYNE	74-62 & 74-57	25.32	23.32
REYNOLDS JESSICA	8--56	86.75	86.75
DICKINSON RONALD S	53-8	81	79
MILLER GAIL	67-4	38	38
DOTSON PEGGY & GARY	30-61	14.43	12.43
BREWER JACK & STEPHANIE	21-30	30.19	30.19
BALLARD LESLIE NICOLE LEONA SHAW LIFE EST	21-33	153.71	151.71
DAVIS CHARLES & BETTY	9--44	12.05	10.05

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

b. 2019 COVENANT DENIALS

NAME	MAP & PARCEL	ACERAGE	COMMENTS
SELLERS AMANDA	25-43	12.5	HOUSE & MOBILE HOME - LESS THAN 10 ACRES
MARTIN JOHN NELSON	42-16	53	OWNER DECEASED (NEED PROPER PAPERWORK)
DONOVITS JOHN & WILLIAM	37-40	30.75	DID NOT PROVIDE POA FOR JOHN

Requesting denial for covenants listed above:

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Pauley

Second: Mrs. Brady

Vote: All that were present voted in favor

Nancy Edgeman requested a personal day for Thursday, April 18, 2019. The BOA approved.

The BOA discussed the sales ratio and having a meeting with the public to discuss value increases. The BOA instructed Nancy Edgeman and Kenny Ledford to prepare a brief announcement for the newspaper.

Mr. Pauley stated he will not attend the meeting on May 1, 2019.
Mr. Richter stated he will not attend the meeting on May 8, 2019.

Meeting Adjourned at 10:04am

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.

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