

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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**Chattooga County  
Board of Tax Assessors  
Meeting of April 24, 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 April 17, 2019**

**II. BOA/Employee:**

**a. Checks**

**BOA acknowledged receiving.**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving.**

**c. Mail:**

**1. Georgia Property Tax News**

**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.

**The office is entering items and preparing for assessment notices.**

**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: 21-50**

**Owner Name: Brewer, Jack Hamilton**

**Tax Year: 2019 Return**

**Appraiser notes:** A visit was made to property on 04/03/2019 by Randy Espy and Bryn Hutchins. Property is located on Sardis Church Rd. Property was valued at \$1,812,790 at time of return. A review was done on all buildings located on property. Adjustments were made as necessary to dimensions, grades, physical condition, and classifications.

**Owner's Contention:** Land value should be \$500 per acre based on purchase price of adjoining land. There are only 2 houses on property. Poultry houses and other accessory buildings should have \$0 value based on Ga. Code 48-5-7.4 as explained to us during a meeting at the capitol. Grain bins are not taxed.

**Owner's Value Assertion:** \$301,184

#### **Determination:**

Land value seems equitable with other land in the area. The land mentioned in owner's contention (parcel 21-59-C) that was purchased for \$500 per acre was an unqualified sale from the I.R.S. Parcel 21-30 was purchased by Mr. Brewer on 04/05/2018 for \$2000.66 per acre.

There are 4 main buildings or residences recorded on this property. This was verified during the field visit. There are some adjustments to be made to some of these residential characteristics and values. One home in particular should be adjusted to a \$0 value (approved by Nancy Edgeman) due to the extremely poor condition.

The poultry houses and accessories should not be exempt under Ga. Code 48-5-7.4. These do have a value assigned and are included in the CUVA valuation for which the exemption is calculated. There are some changes and adjustments to be made to some of these accessories as discovered during the latest field visit.

The grain bins recorded are assigned no value therefore they are not taxed.

**Recommendations:** We recommend making adjustments to residences and accessories deemed necessary by the field inspection which includes assigning a sound value to improvement key 617 (approved by Nancy Edgeman). The adjusted TFMV will be approximately \$1,796,731. This is a reduction of \$16,059.

**Reviewer:** Randy Espy & Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

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

**b. Map & Parcel: 59A-31**

**Owner Name: Rush, Gail**

**Tax Year: 2019 Return MH # 2077**

**Appraiser notes:** A visit was made to this property located near Sloppy Floyd Road on 04/03/2019. Review of all buildings on parcel was completed. The MH #2077 currently is recorded with a value of \$1,383. MH #2076 is recorded with a value of \$2,534. The TFMV of the real parcel is \$31,200.

**Owner's Contention:** Mobile home is uninhabitable.

**Owner's Value Assertion:** \$0

**Determination:** Mobile home #2077 a 1968 Barcraft Clemson was found to be in very poor condition and has no contributory value. Review of parcel indicates some inaccuracies in recording of accessories and the main building.

**Recommendations:** I recommend assigning a sound value of \$0 to prebill MH#2077 (approved by Nancy Edgeman). I recommend making necessary changes to the accessories and main building on this parcel as per field review.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

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

**VI: PERSONAL PROPERTY**

**a. Map & Parcel: Account # 461/Map 50-57**

**Owner Name: ALADDIN MFG CORP - MOHAWK**

**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$12,493,321.

**Determination:**

1. This company is a flooring manufacturer; located off Highway 100 at 280 John Bankston Dr and is requesting Freeport exemption for raw materials and finished goods in the amount of \$12,493,321.
2. A 2019 return and Freeport application was submitted according to state scheduled values, the total inventory, machinery and equipment value is \$17,623,145.
4. The taxpayer's total inventory, machinery and equipment returned value is \$15,000,000.
5. There is a taxable amount of \$4,057,337 for furniture, fixtures and equipment including CIP (construction in progress) and taxable inventory in the amount of \$1,072,485 not eligible for Freeport.
6. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$12,493,321 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 # 462/Map 41-10**

**Owner Name: ALADDIN MFG CORP - MOHAWK**

**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$31,266,317 and taxpayer's total returned value of \$40,000,000.

**Determination:**

1. This company is a flooring manufacturer; located at 5081 Highway 114, Lyerly and is requesting Freeport exemption for raw materials and finished goods in the amount of \$31,266,317.

2. A 2019 return and Freeport application was submitted according to State of Georgia schedule A, the total inventory, machinery and equipment value is \$52,129,394.

\*There were adjustments made to depreciation grouping for some of the equipment and scrap equipment returned by the taxpayer in the wrong group. This reduces the total value to \$51,130,620 according to State schedules.

4. The taxpayer's total inventory, machinery and equipment returned value is \$40,000,000.

5. There is a taxable amount of \$18,618,586 for furniture, fixtures and equipment, the CIP (construction in progress) at \$2,220,339 and taxable inventory in the amount of \$24,153 not eligible for Freeport.

\*This property value was appealed in 2018 with the contention of requesting reduced depreciation on idle equipment and correction of equipment in wrong group class and the appeal was later withdrawn.

\*The grouping issues have been corrected, however; it is outside the standard procedure and guidelines of the Board of Assessors to apply a lower depreciation factor for idle equipment without a trend report, market analysis or supportive documentation that this equipment is of less value.

6. This company received Freeport exemption in tax year 2018.

**Recommendation:** Suggesting the approval of Freeport exemption in the amount of \$12,493,321 in accordance with 48-5-48.2 and leave the total property value at \$51,130,620 for tax year 2019.

**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 # 469/Map T12-61**

**Owner Name: MOUNT VERNON MILLS INC – TRION DIVISION**

**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$76,942,892 and taxpayer's total returned value of \$120,704,224.

**Determination:**

1. This company is in textile manufacturing; located off Fourth St, Trion and is requesting Freeport exemption for raw materials, goods in process and finished goods in the amount of \$76,942,892.

2. A 2019 return and Freeport application was submitted indicating a total inventory and machinery and equipment value of \$120,704,225.

3. There is a taxable amount of \$22,929,300 in furniture, fixtures, equipment and \$20,832,033 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 \$76,942,892 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 # 667/Map 16-57**  
**Owner Name: TRAEGER PELLET GRILLS**  
**Tax Year: 2019**

**Owner's Contention:** Requesting Freeport exemption of \$593,970 and taxpayer's total returned value of \$1,269,328.

**Determination:**

1. This company is a pellet grills and pellet manufacture; located at 113 Peach Orchard Rd, Menlo and is requesting Freeport exemption for goods in process and finished goods in the amount of \$593,970.
2. A 2019 return and Freeport application was submitted indicating a total inventory and machinery and equipment value of \$1,269,328, however; with correction of depreciation grouping the total is \$1,357,301.
3. There is a taxable amount of \$738,842 in furniture, fixtures, equipment and \$24,489 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 \$593,970 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.**

**e. Espy publishing** from last week's agenda – Needs signature.

**BOA signed**

**VII: INVOICES**

**a. Parker Fibernet, LLC invoice #1022651 Due Date May 5, 2019 Amount 512.50**

**BOA reviewed, approved, & signed**

**BOA discussed Sales Ratio and changes that need to be made.**

**Mr. Pauley will not attend the meeting on May 1, 2019.**

**Mr. Richter will not attend the meeting on May, 8 and 15, 2019.**




Meeting Adjourned at 9:56am

Doug L. Wilson, Chairman

Richard L. Richter

Betty Brady

Randy Pauley

  
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Meeting of April 24, 2019