

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of February 4, 2015

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9:02 a.m.

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes January 28, 2015

The BOA reviewed, approved, & signed

**II. BOA/Employee:**

a. Checks

The BOA acknowledged receiving

a. Emails:

1. Dwayne Richardson letter

Motion was made by Mr. Wilson to hear the appeals after authorization letter was received, Seconded by Mr. Richter, and all that were present voted in favor.

2. Pictometry

3. ACCG

4. Colonial Pipeline

5. GAAO north District meeting

The BOA acknowledged receiving email

**III. BOE Report:** Roger to forward via email an updated report for Board's review. Please see attached Boeq report.

The BOA acknowledged that email was received

**a. Total 2013 Certified to the Board of Equalization – 52**  
**Cases Settled – 49**  
**Hearings Scheduled – 0**  
**Pending cases – 3**

**b. Total 2014 Certified to the Board of Equalization – 28**  
**Cases Settled – 6**  
**Hearings Scheduled – 20**  
**Pending cases – 22**

**c. Total TAVT Certified to the Board of Equalization – 34**  
**Cases Settled – 34**  
**Hearings Scheduled – 0**  
**Pending cases – 0**

The Board acknowledged there are 20 hearing scheduled at this time.

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated that Mr. Ledford has completed the 2014 splits and transfers and Mr. Espy is half way finished with the sales checks.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 159  
 Pending appeals: 38  
 Closed: 146  
 Includes Motor Vehicle Appeals  
**Appeal count through 02/03/2015**

**2014 Appeals taken:** 172  
 Total appeals reviewed Board: 120  
 Pending appeals: 52  
 Closed: 93  
 Includes Motor Vehicle Appeals  
**Appeal count through 02/03/2015**

Weekly updates and daily status kept for the 2013 & 2014 appeal log by Nancy Edgeman.  
**The Board acknowledged**

Motion was made Mr. Wilson for Wanda Brown to begin full time salary status beginning February 26, 2015, Seconded by Mr. Bohanon, and all that were present voted in favor.

**VI. APPEALS:**

a. **OWNER:** (Brynteson) Campbell, Jamie Jones  
**MAP/PARCEL:** 49-75  
**TAX YEAR:** 2014

**Owner's Contention:** Property was appraised May 2014 at \$15,000. Appraisal enclosed. Fair market value issued at \$21,140, \$6,140 more than appraised value.

**Determination:**

1. Subject property is approximately 5 acres valued at \$4,228 per acre and is located off Sunset Drive in Summerville.
2. The subject property has access to all amenities for water, gas, electricity and good access road frontage.
3. The land comparison study indicates that the subject property falls within median range at the lower end of neighborhood comparables and within range just above the lowest unit price comparable property which has much less road frontage than the subject.
4. There are 2 possible sales comps appearing to be most like the subject in size, soil and/or terrain, close proximity or at least same district and general area.
5. After reviewing the market study submitted by the property owner and researching sales comparisons, the following was determined:
  - a. A market study submitted by the property owner from their appraisal company indicated possible properties like the subject to be used as sales comparisons.

- . Property map 38A-31 used in the market study is most like the subject out of the sales comparables
- This comp is valued lower than the subject property according to tax records and sold at \$3,000 per acre in 2013.
- However, this comp has no road frontage off Mahan Road, Summerville.
- compared to our subject which has 160.53 approximate sq. ft. of road frontage off Sunset Drive, Summerville.
- Road frontage would make a difference in assessing value per acre and possibly determining price between buyer and seller of a property.

c. Also location and neighborhood codes are determining factors in assessing value.

d. The neighborhood, land, soil and terrain compared between the subject and sales properties is an indication that a neighborhood land study would be a sufficient study.

e. One example is a property located on Savannah Lane near Orchard Road; Summerville that sold the previous year at \$4,109.59 per acre is currently valued at \$8,000 for .73 acres in tax records.

--- The general area of this comparable property is closer than the sales comparison off Mahan Rd. used in the appraisal market study.

--- This sale is located in more of a subdivision type neighborhood and the acreage, land district, land lot and soil types as well as the terrain are predominantly like the subject.

**Recommendation:**

Requesting the Board of Assessor's consider the neighborhood comparison study to determine value and leave the subject property as notified for tax year 2014 at \$4228 per acre for a total fair market value of \$21,140.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All

b. Map & Parcel: 40-57  
 Owner Name: Parker, William  
 Tax Year: 2014

**Owner's Contention:** Land is valued at a per acre value of \$1,116. Appellant is requesting a maximum value per acre of \$1,000.

**Determination:**

1. The subject property is 40 acres located between end of Cox Road and end of Weems Road.
2. The subject doesn't reach either road and is located between Central of Georgia railroad and a power line.
3. The subject property does adjoin at the tip of the owner's other property map 29-57 with road access on Dover's Cut Road.
4. The total fair market value for the subject property is \$44,640 that's a value of \$1,116 per acre with no value change from previous tax year.
5. The property is in a covenant contract with a covenant value of \$20,059 for a covenant value per acre of \$501.
6. Neighborhood comparison results are as follows:
  - a. Comp 40-84 behind the subject coming off Highway 114 is valued at \$1,239 per acre for 40 acres.
  - b. Comp 40-55-C is 105 acres valued at \$1,482 per acre

- c. Comp 40-55 is 54.55 acres valued at \$2,108 per acre with road access to Cox Road running down the middle of the property.
  - d. Comp 40-90 is 85.5 acres valued at \$1,800 per acres with road access also running through the property of Highway 114.
7. The neighborhood comparison study indicates that the subject falls below range with the lowest value per acre of comparisons being \$1,239.

**Recommendation:** Leave the subject property total fair market value at \$44,640 as notified for tax year 2014.

**Reviewer Wanda Brown**

**Motion to accept recommendation;**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

c. Map & Parcel: 16-25-TR7

Owner Name: Linda B. & Calvin McGuire

Tax Year: 2013 & 2014

**Owners Contention:** This land was brought down by appeal. Now has gone back up. It is not worth \$5,000 acre. \$2,000 is a fair price.

**Appraiser Note:** This was an appeal for 2013 & 2014. In 2012 a BOE decision was to put the land at \$3,000 per acre.

Since the BOE decision was made for 2012, this should have been locked for 2012-2014. Tax bill was corrected for 2012 & 2013, however was not for 2014.

**Recommendation:** It is recommended to do bill correction for 2014 tax year for \$3,000 per acre.

**Reviewer: Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohannon**

**Vote: All**

d. Property Owner: Calvin H & Linda B McGuire

Map / Parcel: 26-52

Tax Year: 2013 & 2014

**Owner's Contention:** Large drainage ditch in middle of four acres comes from across road. Easement in our yard goes to house below us.

**Appraiser Note:** I did a study from the North end of Hair Lake road at Beavers to south end of Hair Lake at Hutchins Farm road.

**Determination:**

- 1) Property owner has 8.20 acres on Hair Lake Road. The land value is \$33,390 for a price per acre of \$4,072.
- 2) The comparables used in this study are from the north end of Hair Lake to the South end of Hair Lake.
- 3) The comparables have a average acreage of 11.48 acre. The average land value is \$52,084. The average price per acre value of the comparables is \$4,488.
- 4) Subject property is below the average price per acre scale.

**Recommendations:** It is recommended to leave land value at \$33,390 for the 2013 & 2014 tax years.

**Reviewer: Kenny Ledford**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

e. **Property:** An 8x32 2005 model Nomad camper/travel trailer by Skyline. The Home is located on map 5—10-A; street location is Gilreath Mill Rd, Menlo.

**Appellant:** PERRY, Melissa

**Year:** 2014

**Contention:** The Appellant reports that the camper is not in livable condition.

**Determination:**

1. The value under consideration is \$ 5,518.
  - a. This value represents normal wear and tear for a camper / travel trailer in normal use.
  - b. NADA suggests a value range of \$ 4,500 to \$ 5,400 for such usage, poor condition to good condition.
2. Appellant reports, and 02/02/2015 field visit verifies, that RV shows excessive deterioration.
  - a. RV has been used for storage and animal housing.
  - b. Interior paneling near floor has scratches and holes.
  - c. The ceiling in the rear shows water stains and mold indicative of roof leaks.
  - d. There are several holes and weak spots in the floor.
  - e. At least 2 windows and 1 door will have to be replaced.
  - f. At least a portion of the kitchen cabinets will need repair or replacing.
3. All appliances are present, but it is not known if they all work. If so, they would need extensive cleaning before they could be safely used.
4. The appellant has returned a value of \$ 800 for this RV.

**Recommendation:**

- 1) Apply a \$ 500 value to this RV for tax years 2014 & 2015.
- 2) Authorize error and release forms for tax years 2014 & 2015 to be issued to the Tax Commissioner'.

**Reviewer Roger Jones**

**Motion to set value at \$800:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

f. **Property:** A 14x66 1984 Fleetwood Manufactured Home located on 47A--2; street location is 230 Plum Street

**Appellant:** DUNCAN, CHESTER & TERRI

Agent by bill of sale G F Timmerman

**Years:** 2014

**Contention:** Appraisal exceeds true FMV due to poor condition of home.

**Determination:**

5. Appeal was previously reviewed by the BoA on 01/14/2015
6. Since that time, the home was opened for an interior inspection.
  - a. Floors and walls appear in to be in reasonable condition.
  - b. The major defect appears to be in the roof / ceiling.
    1. Water stains and mold can be found in the ceiling panels of every room in the home.
    2. The nature and number of the stains indicates the need of extensive roof repair or roof replacement.
7. Estimates of basic roof repair run in the \$ 2,000 to \$ 2,500 range.
  - a. These estimates consider the repair of the roof only.
  - b. Repair of trusses and replacement of insulation are not considered.
  - c. Replacement of water-damaged ceiling panels is not considered.
8. The original Board decision has not, as yet, been sent to the Appellant, nor has the appeal been certified to the Board of Equalization.
- 9.

**Recommendation:**

- 1) Adjust value of home by \$ 2,200 for roof repair.
- 2) 2014 value of home becomes \$ 3,532.
- 3) Prepare error and release forms for 2014 & 2015 for Tax Commissioner.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 Yes 1 Abstained

Roger Jones presented a list of Mobile homes that cannot be located in the county and recommended the mobile homes deemed uncollectible for the board's approval. Motion was made by Mr. Wilson; Seconded by Mr. Richter, and all that was present voted in favor.

**VII: COVENANTS;**

a. Map/Parcel: 15-46

Property Owner: Lige Ray Shaw Irrevocable Trust

Tax Year: 2015

**Contention: Filing for new covenant for 4 acres of Agriculture and 54 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 60 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 58 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 58 acres.

**Reviewer Nancy Edgeman**

b. Map/Parcel: 36-32A-L04

Property Owner: Tony & Judy Nichols

Tax Year: 2015

**Contention: Filing for new covenant for 5.10 of Agriculture and 4.98 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 12.08 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 10.08 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 10.08 acres.

**Reviewer Nancy Edgeman**

c. Map/Parcel: 63-1A

Property Owner: James & Kathy Wells

Tax Year: 2015

**Contention: Filing for new covenant for 10.32 acres of timber land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 10.32
3. Property map is available with file.

**Recommendation:** Approve new covenant of 10.32 acres.

**Reviewer Nancy Edgeman**

d. Map/Parcel: 26-1X

Property Owner: Joe D Manous

Tax Year: 2015

**Contention: Filing for new covenant for 139.11 of Agriculture land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 139.11 acres.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 139.11 acres.

**Reviewer Nancy Edgeman**

e. Map/Parcel: 79-19C

Property Owner: Brenda Veatch Haynes

Tax Year: 2015

**Contention: Filing for new covenant for 34.90 of Agriculture land.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 34.90 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve new covenant of 34.90 acres.

Reviewer Nancy Edgeman

f. Map/Parcel: 73-29A

Property Owner: Roger Wayne Dawson  
Tax Year: 2015

**Contention: Filing for renewal covenant for 33 acres of Agriculture land and 43.98 acres of Timber land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 76.98.
- 3. Property map is available with file.

**Recommendation: Approve renewal covenant of 76.98 acres.**

**Reviewer Nancy Edgeman**

g. Map/Parcel: 72-18

Property Owner: Cynthia Hix Holder  
Tax Year: 2015

**Contention: Filing for renewal covenant for 27.56 of Agriculture land**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 29.56 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 27.56 acres will remain in the covenant.
- 3. Property map is available with file.

**Recommendation: Approve new covenant of 27.56 acres.**

**Reviewer Nancy Edgeman**

h. Map/Parcel: 72-18C

Property Owner: Tammy Hix Swanson  
Tax Year: 2015

**Contention: Filing for renewal covenant for 73.96 acres of Agriculture land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 73.96.
- 3. Property map is available with file.

**Recommendation: Approve renewal covenant of 73.96 acres.**

**Reviewer Nancy Edgeman**

i. Map/Parcel: 85-12

Property Owner: Leon & Roanna Smith  
Tax Year: 2015

**Contention: Filing for renewal covenant for 54 of Agriculture and 24 acres of timber land.**

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 80 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 78 acres will remain in the covenant.
- 3. Property map is available with file.



**Recommendation:** Approve renewal covenant of 78 acres.  
**Reviewer Nancy Edgeman**

j. Map/Parcel: 78-12  
 Property Owner: Bernice Crane  
 Tax Year: 2015

**Contention: Filing for renewal covenant for 19.30 acres of timber land.**  
**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates that the total acreage is 19.30 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 17.30 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 17.30 acres.  
**Reviewer Nancy Edgeman**

k. Map/Parcel: 16-38-T04  
 Property Owner: John Wilson  
 Tax Year: 2015

**Contention: Filing for renewal covenant for 29.71 acres of Agriculture land.**  
**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 29.71.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 29.71 acres.  
**Reviewer Nancy Edgeman**

l. Map/Parcel: 43-41  
 Property Owner: Kenyon & Karen Tribble  
 Tax Year: 2015

**Contention: Filing for renewal covenant for 3.33 Agriculture 175.89 acres of Timber land.**  
**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 180.89 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 178.89 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 178.89 acres.  
**Reviewer Nancy Edgeman**

m. Map/Parcel: 61-9  
 Property Owner: Olin Steve Brown  
 Tax Year: 2015

**Contention: Filing for renewal covenant for 15.80 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 15.80.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 15.80 acres.

**Reviewer Nancy Edgeman**

n. Map/Parcel: 76-2

Property Owner: David & Joyce Duke

Tax Year: 2015

**Contention: Filing for renewal covenant for 154 Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 156 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 154 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 154 acres.

**Reviewer Nancy Edgeman**

o. Map/Parcel: 53-24

Property Owner: Richard & Nancy White

Tax Year: 2015

**Contention: Filing for renewal covenant for 195 Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 197 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 195 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 195 acres.

**Reviewer Nancy Edgeman**

p. Map/Parcel: 90-10

Property Owner: Greg & Rose Espy

Tax Year: 2015

**Contention: Filing for renewal covenant for 151.61 Timber land.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 153.61 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 151.61 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 151.61 acres.

**Reviewer Nancy Edgeman**

q. Map/Parcel: 36-3

Property Owner: Alfred & Gwyn Crabtree

Tax Year: 2015

**Contention: Filing for renewal covenant for 1.33 acres of Agriculture land and 32.17 acres of Timber land (2 acres for house & 1 acre for Mobile home).**

**Determination:**

1. This is a renewal Covenant for 2015.

- 2. Research indicates that the total acreage is 36.50 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 33.50 acres will remain in the covenant.
- 3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 33.50 acres.

**Reviewer Nancy Edgeman**

r. Map/Parcel: 68-128A

Property Owner: Howard Smith & Billy Puryear

Tax Year: 2015

**Contention:** Filing for renewal covenant for 8.27 acres of Agriculture land that joins 20.98 acres owned by both (Map & Parcel 63-38).

**Determination:**

- 1. This is a renewal Covenant for 2015.
- 2. Research indicates that the total acreage is 8.27.
- 3. Property map is available with file.

**Recommendation:** Approve renewal covenant of 15.80 acres.

**Reviewer Nancy Edgeman**

Motion to approve Covenants a-r:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VIII. MISC. ITEMS:**

a. Property Owner: William B. Hurley

Map & Parcel: S28-4

Tax year: 2014

I received hand delivered letter from William B. Hurley dated January 29, 2015 with the exact letter that was that was previously dated October 31, 2014 that the Board denied as a late appeal on January 7, 2015.

Requesting the Board of Assessors recommendation on how to handle the letter.

Nancy Edgeman

The Board recommended sending Mr. Hurley a second letter informing him the appeal deadline was September 5, 2014, and explain the process of filing a return for the 2015 tax year.

b. Map & Parcel: 21 PP: CF 22

Owner Name: Amjad Ali Kawa Elite Convenience Store

Tax Year: 2009 - 2014

**Owner's Contention:** "I Amjad Ali Kawa did not own any inventory; fixtures or equipment prior to February 2, 2015 and I don't think I should be responsible for the back taxes".

**Determination:** This store is located at 10895 Highway 114 in Chattoogaville. The previous owner of the personal property did not send in a return or pay taxes 2012 – 2014 in the amount of \$1,794.93. As of February 1, 2015 the business is being leased by Amjad Ali Kawa. He is trying to obtain a beer license but cannot since there are back taxes owed. In order for him to get the license the taxes have to be current.

**Recommendation:** Since Mr. Kawa did not own any property prior to February 1, 2015 it is recommended to remove this account from our records and correct the tax bills in the Commissioners Office. I have already set Mr. Kawa up an account for the current year.

**Reviewer Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

c. Map & Parcel: 63A-38

Owner Name: Iglesia Evangelica Eben Ezer Inc

Tax Year: 2015

**Owner's Contention:** Filing exempt property application for tax year 2015 to be church property.

**Determination:**

1. This is not an appeal and would be considered as owner filing a return.
2. The property owner has visited the Assessor's Office on two different occasions to check the status on his property being exempt.
3. The property owner was informed that the property must have been owned and operated as a church as of January 1, 2015 in order to be considered exempt beginning in tax year 2015.
4. The property owner was directed to the Assessor's Office by his attorney at the time of his deed transfer in 2014.
5. The property owner provided a copy of his recorded deed indicating the property transferred into church property on September 9, 2014.
6. The property owner was asked if he was using the property or improvement for church purposes and he stated that he was not using it for a church at this time but is in the process of getting a church going.
7. He indicated that as of January 1, 2015 the property was owned by a church entity, but was not being used as a church.
8. He was informed that the Board of Assessors must determine whether or not a church property may be accepted as exempt and if he does not agree with the decision he may file an appeal during the appeal period at the end of summer.
9. There is a language barrier and possible communication gap for the property owner to understand the proper procedure for filing exempt and/or filing an appeal during the appeal process.

**Recommendation:**

1. Notify the property owner that the property does qualify for exemption as far as ownership but does not qualify to be exempt in 2015 for not being used as church property as of the 1<sup>st</sup> day of tax year 2015.
2. Notify the property owner of his right to appeal this decision during the appeal process beginning end of July or around first week of August of tax year 2015.
3. Inform the property owner in the notification letter to submit documentation when the property began use for church purposes.

**Reviewer Wanda Brown**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All

**IX. INVOICES:**

a. qpublic – Inv # 162148, Date 1/28/2015, Amount \$542.93

b. RJ Young – INV702804, Date 2/25/2015, Amount \$627.38

The BOA reviewed, approved, and signed.

Mr. Bohanon suggested the Employee meetings begin in March 2015.

Mrs. Edgeman stated the Agenda for February 4<sup>th</sup> wasn't sent out on Friday due to no items available. The Board suggested sending the Agenda on Mondays instead of Fridays and posting the Agenda no later than Tuesday morning on the board.

Meeting adjourned at 10:27 am






William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

	
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