

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of April 15, 2015

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Attending: William M. Barker – Present  
Hugh T. Bohanon Sr. – Absent  
Gwyn W. Crabtree – Present  
Richard L. Richter – Present  
Doug L. Wilson – Present

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Meeting called to order @ 9:15 a.m.  
Leonard Barrett was absent from meeting

**APPOINTMENTS: NONE**

OLD BUSINESS:

**I. BOA Minutes:**  
Meeting Minutes April 8, 2015  
The BOA reviewed, approved, & signed

**II. BOA/Employee:**  
a. Checks  
The BOA acknowledged receiving

b. Emails:  
1. 2016 Digest planning

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 acknowledge that email was received

a. Total 2013 Certified to the Board of Equalization – 56  
Cases Settled – 55  
Hearings Scheduled – 1  
Pending cases – 1

b. Total 2014 Certified to the Board of Equalization – 47  
Cases Settled – 36  
Hearings Scheduled – 9  
Pending cases – 11

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

The Board acknowledged there are 10 hearing scheduled at this time.

**IV. Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board.

**NEW BUSINESS:**

**V. Appeals:**

**2013 Appeals taken:** 197 (13 TAVT)  
 Total appeals reviewed Board: 178  
 Pending appeals: 6  
 Closed: 160  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/13/2015**

**2014 Appeals taken:** 171  
 Total appeals reviewed Board: 170  
 Pending appeals: 1  
 Closed: 140  
 Includes Motor Vehicle Appeals  
**Appeal count through 04/13/2015**

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

**VI. APPEALS:**

a. Property: 40A--8-A  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2013

<p>On hold pending Further information</p>
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**Contentions:** 1. Parcel is only 6 acres; not 12.85  
 2. Parcel should be valued at \$ 950 / acre.

**Determination:**

1. The Appellant is only contesting the land portion of this appraisal.
  - a. Value under contention is \$ 47,900 (rounded to nearest \$ 100).
  - b. Appellant's declared value \$ 5,700.
2. Appellant's contentions are twofold:
  - a. "Too many acres". The Appellant is being charged with 12.85 acres, but maintains he only has 6 for this parcel.
  - b. "Valued too high". Land was valued at \$ 3,728 / ac for 2013; Appellant requests a value of \$ 950 / ac.
3. Contention #1: Using Deeds and Plats from the properties and parcels that adjoin Mr. Ramsey's property, (south, north & east) his boundary lines were approximated.
  - a. The area within these estimated boundaries measures 427,354.38 SQFT or 9.81 acres.
  - b. Copies of these deed descriptions and plats have been placed in the Appeal Folder.
4. Contention #2: (**NOTE:** Adjusting the acreage of this account to 9.81 results in a land value reduction from \$ 47,900 to \$ 39,100 [again rounded to the nearest \$ 100] This is the value that will be used in this portion of the review)
  - a. In an equity comparison study with 4 nearby parcels of similar acreage, the **SUBJECT** did not appear to be overvalued (Study is included in folder).

- b. Digest reviews of the County's level of market for by the Georgia Department of Audits and Accounts indicated that our appraisal values for the tax years 2012 & 2013 were not in excess of market value.
5. An examination of the **SUBJECT** property shows that 3.91 acres are located in the 100 year flood plain. An additional 0.45 acres are of minimal utility due to its narrow shape and the encroachment of utilities.

**Recommendations:**

1. Adjust the acreage of this parcel to 9.81.
  - a. 5.45 acres maintained as standard land class 703 with good access.
  - b. 3.91 acres listed as land class 703 with good access, but adjusted by a factor of 0.46 to compensate for being in the flood plain.
  - c. 0.45 acres listed as land class 703 with good access, but adjusted by a factor of 0.67 to compensate for lack of utility.
2. Adjust the value of the land portion of this account to \$ 30,564 for tax year 2013.
3. The final 2013 tax appraisal would then become \$ 161,511.

**Reviewer: Roger F Jones**

Roger Jones stated he will have information for next meeting

b. Property: 40A--8A  
 Appellant: RAMSEY, WILLIAM D  
 Year: 2014

On Hold pending Further information
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**Contentions:** 1. Parcel is only 6 acres; not 12.85  
 2. Parcel should be valued at \$ 950 / acre.

**Determination:**

1. The Appellant is only contesting the land portion of this appraisal.
  - a. Value under contention is \$ 47,900 (rounded to nearest \$ 100).
  - b. Appellant's declared value \$ 5,700.
2. Appellant's contentions are twofold:
  - a. "Too many acres". The Appellant is being charged with 12.85 acres, but maintains he only has 6 for this parcel.
  - b. "Valued too high". Land was valued at \$ 3,728 / ac for 2013; Appellant requests a value of \$ 950 / ac.
3. Contention #1: Using Deeds and Plats from the properties and parcels that adjoin Mr. Ramsey's property, (south, north & east) his boundary lines were approximated.
  - a. The area within these estimated boundaries measures 427,354.38 SQFT or 9.81 acres.

b. Copies of these deed descriptions and plats have been placed in the Appeal Folder.

4. Contention #2: (NOTE: Adjusting the acreage of this account to 9.81 results in a land value reduction from \$ 47,900 to \$ 39,100 [again rounded to the nearest \$ 100] This is the value that will be used in this portion of the review)

- a. In an equity comparison study with 4 nearby parcels of similar acreage, the **SUBJECT** did not appear to be overvalued (Study is included in folder).
- b. Digest reviews of the County's level of market for by the Georgia Department of Audits and Accounts indicated that our appraisal values for the tax years 2012 & 2013 were not in excess of market value.

5. An examination of the **SUBJECT** property shows that 3.91 acres are located in the 100 year flood plain. An additional 0.45 acres are of minimal utility due to its narrow shape and the encroachment of utilities.

**Recommendations:**

1. Adjust the acreage of this parcel to 9.81.
  - a. 5.45 acres maintained as standard land class 703 with good access.
  - b. 3.91 acres listed as land class 703 with good access, but adjusted by a factor of 0.46 to compensate for being in the flood plain.
  - c. 0.45 acres listed as land class 703 with good access, but adjusted by a factor of 0.67 to compensate for lack of utility.
2. Adjust the value of the land portion of this account to \$ 30,564 for tax year 2014.
3. The final 2014 tax appraisal would then become \$ 161,511.

**Reviewer: Roger F Jones**

Roger Jones stated he will have information for next meeting

c. **Property:** 50--72 acc bldg #2 (1974 12x60 Savannah Manufactured Home)  
**Appellant:** PAYTON, ANTHONY RANDALL  
**Year:** 2014

**Contentions:** Appellant contends this home has been "gone from the property since 1993"

**Determination:**

The issue under contention is identity.

- a. The Appellant claims he is receiving bills on a home that has been "gone since 1993".
  - b. He further reports he did not receive a bill on the correct home.
2. A field inspection conducted 04/06/2015 discovered that the Appellant owns two adjacent parcels; each parcel has a mobile home on it.
- a. One is in the name of "Lewis Payton". It has been on the tax rolls since 1992. Mr. Lewis was listed with a 1974 12x60 Savannah by Savannah Homes. For the 2008 tax year this home was set at a salvage value of \$ 500. This is the home reported to be "gone since

1993". This is the home sitting on parcel 50--72.

- b. The other home is in the name of Anthony Randall Payton. It has been on the tax rolls since 1991. This home was originally listed as a 1972 12x70 Granville by Redman. In 2007 the size was adjusted to 12x40. This is the home that Mr. Payton states he did not receive a bill on. This is the home sitting on parcel 50--71.

**Recommendations:**

1. The homes are there and appear to be accurately identified and listed.
2. Leave the Savannah Home on the record at \$ 500 scrap value.
3. Field visit of 04/06/2015 collected some minor changes in the home located on map 50--71. These changes should be applied beginning with the 2015 tax year. (Changes added to system – FUTURE YEAR XXXX – this date).

**Reviewer: Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

d. **OWNER: Walker, Reeda**  
**MAP/PARCEL: 37-82-D**  
**TAX YEAR: 2013**

**Owner's contention:** Property owner comments: Has been told that only certain areas were increased – this neighborhood being one of those areas 2. No improvements made to house (only upkeep) 3. Appellant acquired property in 2005.

**Determination:**

1. The subject property is a 120 grade house located on Chelsea Lane down from Dupree Rd and Beaver's Road.
2. The subject's main improvement is valued at \$124,748 with accessories and land included the total fair market value is \$161,327 for tax year 2013.
3. According to the neighborhood study and sales study when comparing the main improvement values, the subject at \$62.28 per sq. ft. falls within range right in the middle of comparisons at \$62 to \$62.11 per sq. ft.
4. The subject land value at \$6,840 per acre falls within range of the neighborhood land study at the higher end of the median; however is equal in price per acre to the parcel of same size acres and closely related road frontage.
5. The subject land value falls within range in the sales study at the higher end of the median of comps at \$4,610 and average at \$5,330.
6. Reviewing the sales study the house is valued in line with sales while there's a wider range in the land sales price per acre indicating smaller residential parcels may be selling overall at a lower price per acre than the subject.
7. During a recent field visit the property owner contended that she had to replace flooring by special order and plumbing repair due to water damage caused from too much water pressure once water lines were run to a house behind her going up hill.

8. The property owner contends that there was extensive cost for damage causing her homeowner's insurance to increase and the house was in repair for a six month period causing a hardship on her and extreme stress resulting in the onset of a stroke and other health issues.
9. There are cracks in the concrete of the garage and driveway that may indicate settling in the soil or foundation and is unclear if the cracks were there prior to water damage.
10. No supporting documentation of the property owner's contentions has been submitted and therefore it is unclear whether this would have any bearing on property value of the improvement.
11. Upon reviewing this issue and carefully examining all research; it has been determined that the bearing the water pressure problems may have in affecting value is out of the boundaries of the Assessor's office without supporting documentation.

**Recommendation:**

1. Due to no supporting documentation the improvement value would remain as notified at \$124,748.
2. Suggesting the subject land value remain at \$6,840 per acre to be uniform with neighboring properties and consider the market study to assess small residential tracts as a whole for future ratio studies.
3. This results in a total fair market value of \$161,327.

**Reviewer: Wanda A Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 Yes & 1 Abstained

e. OWNER: Green, Kenny  
 MAP/PARCEL: 68-1-A  
 TAX YEAR: 2013

**Owner's contention: Value**

**Determination:**

1. The subject property is 47.98 acres located off John Jones Rd (Gore Intersection) about 8 parcels up on the right hand side of John Jones Rd.
2. The subject's main structure is a 125 grade house built in 1996 with an area of 2328.
3. The improvement value is \$173,520 compared to the median of sales at \$193,451 for 110 to 130 grade homes.
4. The subject's price per sq. ft. at \$75 is above range in the study with the median of sale's assessed per sq. ft at \$62 and median sales price per sq. ft of \$64.
5. The subject has a finished basement, 2-car enclosed garage, and one larger size 1-car garage.
6. There is a total accessory value of \$39,273 for pool, pool deck, gazebo, storage building and implement shed included on the subject property.
7. A recent property visit on April 6 resulted in the following information:
  - Rusting metal between the windows and brick, fascia looks solid just mildew type discoloration and central heat and air is in good shape

- Front porch steps -- erosion caused detached steps from ground, cracking and breaking in steps resulting in the steps not being very sound, property owner does not use her front entrance due to issues with the steps and porch
- Large cracks in the concrete driveway up to the garage area, cracking and water damage at foundation around back and sides of house appears to be outer surface material chipping and breaking
- The subject value increase from 2012 to 2013 due to re-val adjustment to current market, the Department of Revenue updating covenant values, the re-val adjustment for higher quality homes and topography/land reclassification.

#### **LAND STUDY**

1. According to the comparable study the subject at \$1,004 falls below the median range price per acre of \$1,007.
2. One neighboring property with a lower price per acre than the others is coded different for a much large acre tract and soil type.
3. The subject property backs into the U.S. Forestry land situated behind all the properties in the study.
4. The market data is not applicable for recent sales, however; the subject along with 3 properties along that strip of similar size lots sold in 1996 each between \$60,000\* to \$66,800.
5. Currently the subject land value is \$57,629 and is in a agricultural covenant contract.

#### **Recommendation:**

1. Suggesting applying a 94 physical resulting in an improvement value reduction from \$173,520 to \$163,109 and leave the land value uniform with neighboring properties.

**Reviewer: Wanda A. Brown**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: All

f. Owner: Charlotte Stovall

Map / Parcel: S19-73

Tax Year: 2013

**Owner's Contention:** My home is valued to high two houses below me sold for a lot less.

**Appraiser's Note:** Subject's property is one of the district 2 60-80 grade house that were raised according to sales study from 2012.

#### **Determination:**

1) Subject has a house located at 155 McKenzie Avenue. The house has a grade of 80, a physical of 65 and also a functional of 90 being in district 2. The year built was in 1935 located on .34 acre. The building value is \$39,299. The land value is on the front foot level at \$2,500. The unit price is \$25 for a total FMV of \$41,799. The total sq. ft is 1,900 for a price per sq. ft. value of \$20. The value per acre is \$7,353.

2) Comparables used are neighborhood comparables. The average grade of the comps is 78 and the average physical is 67. The average acreage of comps is .34 and the average house values are \$26,871. The average land value of the comps is \$2,478. The average front footage is 100'. The average unit price

is \$25. The average sq. ft. of the comps is 1,204 sq. ft. The average price per sq. ft is \$22, subject is \$20. The average value per acre of the comps is \$7,372, subject is \$7,353.

**Recommendation:** The subject has a price per sq. ft of \$20 and the neighborhood comps average price per sq. ft is \$22. It is recommended to leave the fair market value at \$41,799 for the 2013 tax year.

**Reviewer: Kenny Ledford and Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

g. **Owner Name: Domingo Piaz**

**Vehicle: 2006 Honda Odyssey**

**Tax Year: 2015**

**Owner's Contention: Paid too much in taxes.**

**Determination:**

1. The mileage on the vehicle was 191,988 at the date of purchase.
2. The purchase price according to the Bill of Sale is \$5,050.00
3. The Vehicle is a 2006 Honda Odyssey in good condition. (See pictures in file)
4. The state value is \$7,500.
5. The NADA shows clean retail as \$7,325.
6. Kelley Blue Book value is \$8,772 in good condition.

**Recommendations:** I recommend using the state value of \$7,500.00 per O.C.G.A 48-5C- 1(a)(1)(A) and leaving the Ad Valorem tax as is.

**Reviewer: Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mrs. Crabtree**

**Second: Mr. Richter**

**Vote: All**

**VII: COVENANTS:**

a. **Property Owner: McConnell Farms INC**

**Map / Parcel: 36-6**

**Tax Year: 2015**

**Contention: Filing for renewal Covenant of 471 acres.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates 473 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 471 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 471 acres.**

**Reviewer Nancy Edgeman**

b. **Property Owner: Glynda N Volkman**

**Map / Parcel: 47-131**

**Tax Year: 2015**

**Contention: Filing for renewal Covenant of 60.19 acres.**



**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 60.19 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 60.19 acres.**

**Reviewer Nancy Edgeman**

c. Property Owner: Joe G Dawson, Bob & Sue Burdick  
Map / Parcel: 41-37 & 41-37A  
Tax Year: 2015

**Contention: Filing for New Covenant of 80 acres.**

**Determination:**

1. This is a New Covenant for 2015.
2. Research indicates that the total acreage is 80 acres.
3. Property map is available with file.

**Recommendation: Approve new Covenant of 80 acres.**

**Reviewer Nancy Edgeman**

d. Property Owner: Betty Dawson & Lawrence Broome Ex.  
Map / Parcel: 66-59  
Tax Year: 2015

**Contention: Filing for new Covenant of 136 acres.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates 142 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) 136 acres will remain in the covenant.
3. Property map is available with file.

**Recommendation: Approve new Covenant of 136 acres.**

**Reviewer Nancy Edgeman**

e. Property Owner: Betty Dawson & Lawrence Broome Ex. & Joe Dawson  
Map / Parcel: 66-66  
Tax Year: 2015

**Contention: Filing for new Covenant of 29.93 acres.**

**Determination:**

1. This is a new Covenant for 2015.
2. Research indicates 29.93 acres.
3. Property map is available with file.

**Recommendation: Approve new Covenant of 29.93 acres.**

**Reviewer Nancy Edgeman**

f. Property Owner: Randy Pauley  
Map / Parcel: 16-69-TR002  
Tax Year: 2015

**Contention: Filing for renewal Covenant 5.57 acres. Property owner states part he don't do anything with the property.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates that the total acreage is 5.57
3. Visit to the property indicates land is grown up and wooded.
4. Property is located on highway 48 across from the Barn dance.
5. Property map is available with file.

**Recommendation:** Property owner provided a Schedule F form for 2 other properties located on Hair Lake road that are up for renewal for tree and fruit production. This property does not have any fruit trees. I recommend denying the Covenant of 5.57 acres per O.C.G.A 48-5-7.4(b)(2).

**Reviewer Nancy Edgeman**

g. Property Owner: Randy & Suzanne Pauley  
Map / Parcel: 26-1J & 26-1A  
Tax Year: 2015

**Contention: Filing for a renewal Covenant of 21.50 acres.**

**Determination:**

1. This is a renewal Covenant for 2015.
2. Research indicates 26-1A is 6.50 acres with house in the names of Suzanne & Randy Pauley and 26-1J is 15 acres in the name of Suzanne Pauley that join. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 19.5 acres would be eligible for the Covenant.
3. Visit to the property indicates land has at least 100 walnut trees.
4. Property map & photos are available with file.

**Recommendation:** Approve Covenant of 19.5 acres since Suzanne Pauley has an interest in both properties and has signed both Covenants.

**Reviewer Nancy Edgeman**

h. Property Owner: Jacob M & Kearstin Thacker Schmidt  
Map / Parcel: 50-10 & 50-10-1  
Tax Year: 2015

**Contention: Filing for continuation Covenant for 20 acres. Application was filed 4-10-2015.**

**Determination:**

1. This is a continuation Covenant for 2015.
2. Research indicates that the total acreage is 20 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 20 acres would be eligible for the Covenant. (2 acre rule don't apply due to continuation)
3. Property map is available with file.

**Recommendation: Approve continuation Covenant of 20 acres.**

**Reviewer Nancy Edgeman**

**Motion to accept recommendation for Covenants a-h:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

i. Property Owner: William & Danni Bata & Robert D Langford.  
Map / Parcel: 68-53  
Tax Year: 2015

ON HOLD  
PENDING  
VISUAL  
INSPECTION

**Contention: Filing for a new Covenant of 8.67 acres.**

**Determination:**

- 1. This is a continuation Covenant for 2015.
- 2. Research indicates 10.67 acres. Per O.C.G.A 48-5-7.4 (a) (1) (B) only 8.67 acres would be eligible for the Covenant.
- 3. Visit to the property indicates land
- 4. Property map is available with file.

**Recommendation:** Property owner did not provide relevant records for use of property. Deny Covenant of 8.67 acres per O.C.G.A 48-5-7.4(b)(2).

**Reviewer Nancy Edgeman**

**VIII: MISC ITEMS:**

a. Map & Parcel: 50 PP: IF 57  
Owner Name: Mohawk Industry Image Division Highway 100  
Tax Year: 2015

**Owners Contention:** "Mohawk is seeking an economic obsolescence adjustment of 24.80% for the machinery and equipment reported in Group 2. A breakdown of the fair market value for each category is listed below":

Type of Asset	Proposed Value
Machinery & Equipment Group 2	\$31,929,384.00
Machinery & Equipment Group 1 & 4	638,452.00
Taxable Inventory	524,153.00
Freeport Inventory	10,587,222.00

Based on the above calculation and supporting data that is attached, we respectfully request the 2015 personal property value be set at \$43,679,211.00 that takes into account our request for economic obsolescence.

**Determination:** I have attached a spread sheet showing the above info with the economic obsolescence and without the obsolescence. Also I have attached a comparison spread sheet showing their 2014 return to their 2015 return. For the 2014 tax year their request for this exemption was approved. I am asking the BOA to determine the approval or denial of this request.

**Reviewer: Cindy Finster**

**Motion to approve 2015 submitted return:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

b. Map & Parcel: Map & Parcel: 41 PP: IF 10  
Owner Name: Mohawk Industry Lyerly Plant  
Tax Year: 2015

**Owners Contention:** "Mohawk is seeking an economic obsolescence adjustment of 30.86% for the machinery and equipment reported in Group 2. A breakdown of the fair market value for each category is listed below":

Type of Asset	Proposed Value
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Machinery & Equipment Group 2	\$14,374,080.00
Machinery & Equipment Group 1 & 4	258,048.00
CIP	297,516.00
Taxable Inventory	43,024.00
Freeport Inventory	<u>28,931,156.00</u>
	43,903,824.00

“Based on the above calculation and supporting data that is attached, we respectively request the 2015 personal property value be set at \$43,903,824.00 that takes into account our request for economic obsolescence. I am also asking you to approve the application for Freeport in the amount of \$28,931,156.00 which is attached”.

**Determination:** Mohawk has presented a Production sheet for this facility. It shows the Actual Production and the Planned Production. Please look over the information for 2014 3<sup>rd</sup> and 4<sup>th</sup> quarters actual and planned. Also I have attached a spread sheet showing the above info with the economic obsolescence and without the obsolescence. There is also a comparison spread sheet showing their 2014 return to their 2015 return. For the 2014 tax year their request for this exemption was approved. The Freeport Application in the amount of \$28,931,156.00 is also enclosed. I am asking the BOA to review these documents and determine the approval or denial of this request.

**Reviewer:** Cindy Finster

Motion to approve 2015 submitted return:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map & Parcel: 50 PP: IF 58E B01

Owner Name: Church Molding Company

Tax Year: 2015

**Owners Contention:** Owner is asking for Freeport in the amount of \$3,223.00.

**Determination:** Church Molding has sent in a Business Personal Property Return in the amount of \$42,225.00 with \$3,223.00 of this being Freeport Exemption. Based on the information submitted by Church Molding the qualifying amount for Freeport is \$3,223.00.

**Recommendation:** Recommendation is to approve the Freeport Exemption for Church Molding.

**Reviewers Signature:** Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

d. CAVEAT break out secession forms need to be filled out for Mr. Richter & Mrs. Crabtree.

Forms were filled out by Mr. Richter & Mrs. Crabtree

e. Proposal for Governmental Systems Inc: Cannot do May 1, 2015 deadline but can do April 29, 2015. Price will be \$.62 per notice @ 15,000 plus a \$25.00 base fee for mailing and shipping. Total for notices \$9,325.00. I recommend Using Governmental System Inc. We have used them in the past and have had good results.

Motion to accept recommendation for assessment notices with April 29<sup>th</sup> as the mailing date:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

f. Tax Year: 2015

Subject: Ratio study of 2014 sales and property tax values:

On hold  
For next  
meeting

**Determination:**

- 1. Property tax values are not within acceptable range of sales (see 2014 study summary attached).
- 2. Similar condition existed for prior year 2013 sales and property values (see 2013 study summary attached).

**Recommendation:**

- 1. Leave values unchanged for tax year 2015 due to scope of project indicated in 2014 study summary.
- 2. Plan for adjusting tax value to within acceptable range of sales for tax year 2016.

Reviewer: Leonard Barrett

**IX. INVOICES:**

a. Invoice for Wal-Mart Cosco Steel step stool, Date 4/13/2015, amount \$21.07  
The BOA reviewed, approved, & signed





Cindy Finster requested the Board's permission to work Saturday, April 18<sup>th</sup> to work on Personal property. The Board agreed but suggested she take a day off after May 1, 2015.

Motion was made by Mr. Wilson to close the office on May 1<sup>st</sup> @ 11:30 am for lunch and the remainder of the day due to fulfilling a promise for the completion of appeals, Seconded by Mr. Richter, All that were present voted in favor.

Mr. Wilson also requested the office Staff agree on a location before the next Board meeting for reservations.

Meeting adjourned at 10:26am

William M. Barker, Chairman  
 Hugh T. Bohanon Sr.  
 Gwyn W. Crabtree  
 Richard L. Richter  
 Doug L. Wilson

  
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Chattooga County  
 Board of Tax Assessors  
 Meeting of April 15, 2015

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