

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of May 4, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Present Richard L. Richter – Present Doug L. Wilson – Absent Leonard Barrett – Present Nancy Edgeman - Present
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Meeting called to order @ 9:05 a.m.

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 27, 2016

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Mt. Vernon map 56-49
2. 2016 Digest values
3. Experiment 2016 initial results / factoring only res buildings
4. Georgia Power 2015 Appeal
5. Chattooga County – 2015 study – sale & appraisal review

BOA acknowledged and discussed 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 2015 Certified to the Board of Equalization – 29
Cases Settled – 29
Hearings Scheduled – 0
Pending cases – 0

- b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41
Cases Settled – 41
Hearings Scheduled – 0
Pending cases – 0

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

IV. Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
The office is preparing for Assessment notices to go out.

NEW BUSINESS:**V. Appeals:**

2016 Appeals taken: 1
 Total appeals reviewed Board: 1
 Pending appeals: 0
 Closed: 0
 Includes Motor Vehicle Appeals
 Appeal count through 4/19/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.
 The BOA acknowledged

VI: MISC ITEMS:**2016 Property Revaluation Update:**

a. A PDF format of property reviews April 15 through April 19 forwarded to the Board of Assessors are available for the Board's review.

1. All originals for these reviews are available for the Board's meeting of May 4, 2016.
2. These property reviews were not on the April 27th agenda and there are no property visits to report from April 21-29th.

b. The digest forms are currently being updated as follows:

1. Memos and checklists are downloaded and printed
2. The Tax Commissioners brochure may need updates; this will come from Ms. Kathy Brown
3. The local exemption forms have been downloaded and dated 2016 and we need to verify there are no changes in codes, qualifications or exemption amounts.
4. Currently In Process:
 1. Working on checking updates for the reason code list and making revisions to the chairman's memo certifying the number of appeals and notices for 2016.
 2. On the digest checklist there are a couple new items:

12. Pending Appeal List

Item c. – A certification signed by chairman of the board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for 2015 tax year. (A form must be created for this item to be submitted with the digest). A PDF copy of the B.O.E. form created thus far will accompany the agenda item for the Board of Assessors review.

12. Pending Appeal List

Item d. – A certification signed by chairman of the board indicating percentage of property appealed for current year. (# parcels under appeal=3% total parcels) or (sum of assessed value under appeal =or >3% gross tax digest) ---Note: This form is in the beginning stages.

Recommendation:

Requesting the Board's acknowledgement of receiving the PDF file emailed on April 29, 2016 pertaining to field visits April 15-19 and the PDF pertaining to 2016 digest forms.

Reviewer: Wanda Brown

The BOA acknowledged.

Tax Year: 2016

Concern: 2016 property tax digest preparation.

1. The Department of Revenue 2014 digest review indicates deficiencies.
2. The Department of Audits 2014 ratio study indicates uniformity deficiencies.
3. Assessors Office recent in-house property reviews and sales ratio studies indicate current deficiencies in property data, value and uniformity.
4. The board of assessors' action of April 25, 2016 will improve the quality of property data, bring tax values closer to market value and increase uniformity of value between properties.
5. While the board's action will decrease the level of deficiencies, it is my opinion it will not correct them to current standards.

Reviewer: Leonard Barrett

The BOA acknowledged

c. **ISSUE:** 2016 CONSERVATION USE VALUES

YEAR: 2016

REQUEST: REQUESTING APPROVAL TO ADJUST LAND CLASS VALUES FOR PROPERTIES UNDER THE COVENANT TO VALUES APPROVED BY THE DEPARTMENT OF REVENUE FOR TAX YEAR 2016.

Determination:

1. "The commissioner shall promulgate after consultation with the Department of Agriculture, the Georgia Agricultural Statistical Service, the Georgia Forestry Commission, the Department of Natural Resources, and the Cooperative Extension Service, and county tax officials shall follow uniform rules and regulations establishing a table of values for the current use value of bona fide conservation use property." § 48-5-269(b)

a. "... in no event may the current use value of any conservation use property in the table of values established by the commissioner under this subsection for the taxable year beginning January 1, 1994, or any subsequent taxable year increase or decrease by more than 3 percent from its current use value as set forth in the table of values established by the commissioner under this subsection for the immediately preceding taxable year;" § 48-5-269(b)(3)

b. Rule 560-11-6-.09. Table of Conservation Use Land Values – Approved March 14, 2016

o For the purpose of prescribing the 2016 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

o CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-804, W2-722, W3- 656, W4-601, W5-551, W6-511, W7-479, W8-440, W9-401, A1-1,459, A2-1,380, A3- 1,279, A4-1,172, A5-1,058, A6-946, A7-841, A8-738, A9-632.

2. During the value moratorium for tax years 2009 to 2011 (§ 48-5B-1 repealed 01/10/2011) the county was required to create and maintain three additional valuation schedules for Conservation Use properties.

a. One for covenants entered in 2009 – these covenants will expire in 2018

b. One for covenants entered in 2010 – these covenants will expire in 2019

c. One for covenants entered in 2011 and after – these covenants will expire beginning 2020

3. These covenant values have been maintained by progressively applying each year's values to the preceding year, with the most recent values being applied to current year.

4. 2016 Covenant Value Changes (2011 Covenants forward)

CLASS	DESCRIPTION	YEAR	PER AC	YEAR	PER AC	INCREASE
2A1	PRIME	2015	1,417	2016	1,459	2.96%
2A2	VERYGOOD	2015	1,340	2016	1,380	2.99%
2A3	GOOD	2015	1,242	2016	1,279	2.98%
2A4	AVG/GOOD	2015	1,138	2016	1,172	2.99%
2A5	AVERAGE	2015	1,028	2016	1,058	2.92%
2A6	FAIR/AVG	2015	919	2016	946	2.94%
2A7	FAIR	2015	817	2016	841	2.94%
2A8	POOR	2015	717	2016	738	2.93%
2A9	VERYPOOR	2015	614	2016	632	2.93%
2W1	PRIME	2015	781	2016	804	2.94%
2W2	VERYGOOD	2015	701	2016	722	3.00%
2W3	GOOD	2015	637	2016	656	2.98%
2W4	AVG/GOOD	2015	584	2016	601	2.91%
2W5	AVERAGE	2015	535	2016	551	2.99%
2W6	FAIR/AVG	2015	497	2016	511	2.82%
2W7	FAIR	2015	466	2016	479	2.79%
2W8	POOR	2015	428	2016	440	2.80%
2W9	VERYPOOR	2015	390	2016	401	2.82%

5. Adjustments to Values – Covenants entered in 2010

CLASS	DESCRIPTION	YEAR	PER AC	YEAR	PER AC	INCREASE
0A1	PRIME	2015	1376	2016	1417	2.98%
0A2	VERYGOOD	2015	1301	2016	1340	3.00%
0A3	GOOD	2015	1206	2016	1242	2.99%
0A4	AVG/GOOD	2015	1105	2016	1138	2.99%
0A5	AVERAGE	2015	999	2016	1028	2.90%
0A6	FAIR/AVG	2015	893	2016	919	2.91%
0A7	FAIR	2015	794	2016	817	2.90%
0A8	POOR	2015	697	2016	717	2.87%
0A9	VERYPOOR	2015	597	2016	614	2.85%
0W1	PRIME	2015	759	2016	781	2.90%
0W2	VERYGOOD	2015	681	2016	701	2.94%
0W3	GOOD	2015	619	2016	637	2.91%
0W4	AVG/GOOD	2015	567	2016	584	3.00%
0W5	AVERAGE	2015	520	2016	535	2.88%
0W6	FAIR/AVG	2015	483	2016	497	2.90%
0W7	FAIR	2015	453	2016	466	2.87%
0W8	POOR	2015	416	2016	428	2.88%
0W9	VERYPOOR	2015	379	2016	390	2.90%

6. Adjustments to Values – Covenants entered 2009 & prior

CLASS	DESCRIPTION	YEAR	PER AC	YEAR	PER AC	INCREASE
AP1	PRIME	2015	1327	2016	1366	2.94%
AP2	VERYGOOD	2015	1264	2016	1301	2.93%
AP3	GOOD	2015	1171	2016	1206	2.99%
AP4	AVG/GOOD	2015	1073	2016	1105	2.98%
AP5	AVERAGE	2015	970	2016	999	2.99%
AP6	FAIR/AVG	2015	867	2016	893	3.00%
AP7	FAIR	2015	771	2016	794	2.98%
AP8	POOR	2015	677	2016	697	2.95%
AP9	VERYPOOR	2015	562	2016	597	6.23%

WP1	PRIME	2015	737	2016	759	2.99%
WP2	VERYGOOD	2015	662	2016	681	2.87%
WP3	GOOD	2015	601	2016	619	3.00%
WP4	AVG/GOOD	2015	551	2016	567	2.90%
WP5	AVERAGE	2015	505	2016	520	2.97%
WP6	FAIR/AVG	2015	469	2016	483	2.99%
WP7	FAIR	2015	440	2016	453	2.95%
WP8	POOR	2015	404	2016	416	2.97%
WP9	VERYPoor	2015	368	2016	379	2.99%

7. These value changes are estimated to have the following effect on the 2016 tax digest

CUVA		BEFORE		AFTER		
STRATA	V PROPERTIES 40%	SV EXEMPT	TAXABLE VALUE	V PROPERTIES 40%	SV EXEMPT	TAXABLE VALUE
COUNTYWIDE	68,604,097	41,207,066	27,397,031	68,647,851	40,538,173	28,109,678
SCHOOL	68,193,635	40,964,936	27,228,699	68,237,389	40,300,903	27,936,486
UNINCORP	67,883,894	40,752,938	27,130,956	67,927,648	40,091,545	27,836,103
INCORP	720,203	454,128	266,075	720,203	446,628	273,575
SUMMERVILLE	88,137	66,115	22,022	88,137	65,465	22,672
TRION	410,462	242,130	168,332	410,462	237,270	173,192
LYERLY	136,157	89,815	46,342	136,157	88,439	47,718
MENLO	85,447	56,068	29,379	85,447	55,454	29,993
TOTALS	206,122,032	123,833,196	82,288,836	206,253,294	121,823,877	84,429,417

BEFORE TAXABLE
82,288,836

AFTER TAXABLE
84,429,417

ESTIMATED INCREASE IN TAXABLE VALUE = \$ 2,140,581

8. The woodland values shown here would also apply to properties under the Forest Land Protection Covenant. This is estimated to have the following effect on the 2016 tax digest.

FLPA		BEFORE		AFTER		
STRATA	J PROPERTIES 40%	SJ EXEMPT	TAXABLE VALUE	J PROPERTIES 40%	SJ EXEMPT	TAXABLE VALUE
COUNTYWIDE	5,064,105	2,879,616	2,184,489	5,074,599	2,826,914	2,247,685
SCHOOL	5,064,105	2,879,616	2,184,489	5,074,599	2,826,914	2,247,685
UNINCORP	5,064,105	2,879,616	2,184,489	5,074,599	2,826,914	2,247,685
INCORP	0	0	0	0	0	0
SUMMERVILLE	0	0	0	0	0	0
TRION	0	0	0	0	0	0
LYERLY	0	0	0	0	0	0
MENLO	0	0	0	0	0	0

TOTALS	192,315	8,638,848	6,553,467	15,223,797	8,480,742	6,743,055
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BEFORE TAXABLE

6,553,467

AFTER TAXABLE

6,743,055

ESTIMATED INCREASE IN TAXABLE VALUE = \$ 189,588

Recommendations:

1. It is recommended that the Board approve the adoption of the 2016 Covenant values.
2. It is recommended that 2015 covenant values be applied to covenants entered during 2010.
3. It is recommended that the 2014 covenant values be applied to covenants entered 2009 and prior.

Reviewer: Roger F Jones

Motion to adopt 2016 Covenant values:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

II: APPEALS

- a. Property: S19--75-A ACC Bldg 001 27x57 2015 Clayton manufactured home
 Home Owner: RODGERS, BILLY W
 Year: 2016

Contention: REQUESTING ADDITION TO 2016 MOBILE HOME DIGEST

Determination:

1. The mortgage company has requested a 2016 bill on this home.
2. Field inspection of 04/18/2016 confirms:
 - a. size as 27x57
 - b. house-style siding (vinyl lapboard)
 - c. house-style gable roof with shingles
 - d. a 2.5 ton central H/A system (electric)
 - e. two 4x4 landings with rail
3. NADA values a 2015 model Clayton by Clayton Homes, Inc, 27x57 of standard quality and in good condition, with the listed additions at approximately \$ 47,000.
4. The County's mobile home schedule values this home, classed as a 8 (standard for a double-wide), no depreciation, with the listed additions, and 32 SQFT of landing/decks (standard quality, good condition) at approximately \$ 45,000.

Recommendations:

1. Add this Home to the Mobile Home Digest for tax year 2016.
2. Set the FMV of this home at \$ 44,550 for the 2016 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property: 10--20 ACC Bldg 007 27x70 2012 Clayton manufactured home
 Home Owner: LEMMING, ROBERT M
 Year: 2016

Contention: REQUESTING ADDITION TO 2016 MOBILE HOME DIGEST

Determination:

1. The mortgage company has requested a 2016 bill on this home.
2. Field inspection of 04/26/2016 confirms:
 - a. size as 27x70
 - b. house-style siding (vinyl lapboard)
 - c. house-style gable roof with shingles
 - d. a 3 ton central H/A system (electric)
 - e. a 4x4 landing with rail
 - f. an 8x6 landing with rail
3. NADA values a 2012 model Clayton by Clayton Homes, Inc, 27x70 of standard quality and in average condition, with the listed additions at approximately \$ 43,600.
4. The County's mobile home schedule values this home, classed as a 8 (standard for a double-wide), with age depreciation to 79% of new, with the listed additions at approximately \$ 43,300.

Recommendations:

1. Add this Home to the Mobile Home Digest for tax year 2016.
2. Set the FMV of this home at \$ 43,261 for the 2016 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Property: P09--31 ACC Bldg 001 12x56 1972 DMH by American Homes (with additions)
 Home Owner: LEWIS, ALMA VIRGINIA
 Year: 2010-2016

Contention: TAXABILITY

Determination:

1. The value under contest is \$ 3,116
2. The home in question is a 1972 12x56 DMH American with additions.
 - a. The home first appears in the county's tax records in the name of "Patricia Weems" for the 1993 tax year.
 - b. The home transfers into the Appellant's name in 2016. This occurs 4 years after the real estate was acquired by the Appellant via DB 597 PG 366.
 - c. No taxes have been paid on this account since tax year 2010.
3. Satellite imagery indicates:
 - a. The home was on the property in 2011.
 - b. The home had been removed from the property prior to November of 2014.
4. A Drive by done on 04/28/2016 confirms that the home is no longer on this property.
5. This account is considered "uncollectible" as the home cannot be located (if it has not been destroyed) and there is no documentation to establish ownership.

Recommendations:

1. It is recommended that the value of this home be set at -0- for tax years 2010 through 2016.
2. The home was deleted from the county's tax records, in Future Year XXXX, on 04/28/2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Richter

Vote: All that were present voted in favor

d. Property: 46--38-A ACC bldg 02 1997 16x76 Weston by Fleetwood.
 Tax Payer: CARLSON, ROGER
 Year: 2014

Contention: MARKET VALUE

Determination:

1. The property under consideration is a 1997 16x67 Fleetwood manufactured home. The value under consideration is \$ 10,813.
 - a. Base value of the home is \$ 10,433
 - b. OPTS (bay window and gable roof) add \$ 380 in value.
2. The Appellant purchased the home for \$ 7,500 in 2012 and contends this represents the home's true fair market value.
3. The home is listed as a quality class "8": that would be considered in the "standard" range.
4. As a 1997 model, the home has been given a physical condition factor of 0.33.
 - a. The exterior of the home appears to be structurally sound with no major damage or deterioration.
 - b. The Appellant has provided interior photographs showing damage to the interior wall trim, some damage to interior doors and facings, carpet wear, and damage around the bathroom sink cabinet.
 - c. There also appears to be water stains along the bottom of the wall in the bathroom.
5. Using the NADA used manufactured home guide as a standard, a 1997 Fleetwood Weston could be expected to cost somewhere between \$ 10,000 and \$ 13,000 if it is in some range of poor to fair physical condition. (Base values -- no additions or OPTS)
6. For 2014 the home was valued at \$ 10,813, with \$ 10,430 being the base value of the home.
 - a. This value is very near the poor condition value of the home, and
 - b. well within the overall value range as determined by NADA.

Recommendations:

1. Leave the 2014 appraisal on this manufactured home at \$ 10,813.
2. Forward this Appeal to the County Board of Equalization per O.C.G.A. § 48-5-311(e)(2)(B)

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mrs. Crabtree

Vote: All that were present voted in favor

VIII: RETURNS

a. Map & Parcel: S22-95

Owner Name: Flood, Kenneth

Tax Year: 2016 Return

Appraiser notes: Property visited on 4/15/2016.

Owner's Contention: Owner contends land value is too high at \$163,229. Owner returned a value of \$75,000.

Determination:

1. Dimensions of bldg. were incorrect. Details on record were incorrect. (addn., o'head drs., ext. wall) Assigned functional OBS to building for poor condition of addn. Assigned sound value of zero to asphalt due to poor condition. Fence was recorded incorrectly.
2. A study of comparable land which included land in the flood plain indicated the value of this parcel is above the range of the comps. The comparable values ranged from \$415 to \$531. The per ff value of the subject parcel is \$563. An adjustment to account for approximately 50% of the subject lying in the flood

plain could be made to bring this value in line with the comps. A value of approximately \$475 per ff would give a value within the range of comparables. This would also allow for reduction of value due to a portion of the land lying in the flood plain. These changes would result in the land value changing from \$163,229 to approximately \$137,750. A reduction of \$25,479.

Recommendations: I recommend changing the land value to approximately \$475 per ff. in addition to the changes to the improvements that have already been applied to tax year 2016. These changes would result in TFMV of \$201,816 being reduced to \$182,099. The decrease is approximately \$19,717.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohanon

Vote: All that were present voted in favor

IX: COVENANTS

2016 Expired Covenants

MAP & PARCEL	NAME
50-55	BROWN KATHY R
24-38	CHRISTIAN EVA
25-37	ELEAM ALLEN AND CHARLES & MARTHA COPELAND
74-23	EVERETT CARTER SCOTT
74-26	EVERETT CARTER SCOTT
37-TR17	HAMMITT EDWARD & BRENDA
40-1	HOGG JOYCE
36-86	HOSMER ALEX & SARAH J
32-7	HUBLER NANCY H
43-43	HUBLER NANCY H
33-3	HUBLER NANCY H
44-11	HUBLER NANCY H
89-15	HUGHES BILLY
38-6	JARRETT JASON & LAUREN & CHARLES JARRETT
38-59	JARRETT RYAN DEJUAN
69-5	JONES JEANETTE WHALEY, MARY A WHALEY LIFE EST
18-10	KERCE EDDIE JR
37-TR12A	KWATERSKI TRAVIS, STEPHANIE, & SAMATHA DEPALMO
72-5	LOWRY CAROLYN
72-6A	LOWRY CAROLYN
72-9	LOWRY CAROLYN
74-42	MATHIS DOUGLAS L
66-55	MCCOLLUM EDITH LOUISE
25-36	MORGAN SHAWN S & KAREN MORGAN NORTHUP
82-13	PERRY JAMES L & CAROLYN H
28-8	PLEDGER DOROTHY & THOMAS C PLEDGER
28-8B	PLEDGER JR T C
50-10-1	SCHMIDT JACOB M & KEARSTIN A THACKER
50-10	SCHMIDT JACOB M & KEARSTIN A THACKER
60-10	SCOGGINS W FRED JR &
60-8	SIMPSON E M
9-56	SNOW DANNY
62-4	TLD INVESTMENTS LP & WORLDWIDE INC
84-22C	TUDOR EDWARD LEE & CAROL S
16-72	WARD ANN C, JOAN DUBOIS & DUWARD COOPER

Recommendation: Requesting approval to remove Covenants listed above that has expired and notify property owner of removal.

Reviewer: Nancy Edgeman

Motion to remove all expired Covenants above:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

X: EXEMPTIONS:

a. Property Owner: John Martin

Map & Parcel: S41-47

Tax Year: 2014

Contention: Mr. Martins Daughter (Wendy Martin) visited the office on April 26, 2016 and applied for Veterans Exemption. During her visit she presented the following:

Determination:

1. Power of Attorney to apply on behalf of her Father, John Martin.
2. Letter from the Department of Veterans Service dated 08/07/2012 that states Mr. Martin is being compensated and has 100% rate due to service connected disabilities. (See letter in file)

Recommendation: Approve the Veterans Exemption. In my opinion Mr. Martin is eligible for the exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Property Owner: Dorothy Brewster Surviving Spouse of Thomas Brewster

Map & Parcel: 39C-9

Tax Year: 2016

Contention: Ms. Brewster visited the office on April 6, 2016 to file for Veterans Exemption for Surviving Spouse. During her visit Ms. Brewster presented a Rating Decision letter from the Department of Veterans Affairs.

Determination:

1. Mr. Brewster passed away July 5, 2015 with cause of death being Cardiovascular Pulmonary disease.
2. Service connection for cause of death is granted as the evidence shows the contributory cause of death was related to military service.
3. Letter from the Department of Veterans Services states Veteran's service connected disability was rated at 100% and died of service related causes.

Recommendation: Approve the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Crabtree

Second: Mr. Bohanon

Vote: All that were present voted in favor

Mr. Barrett requested time off in June. The Board discussed the personnel policy and requested information from the Commissioners office.

The Board will hold a special meeting on Monday May 9, 2016 at 9:00am to discuss and adopt property tax values for 2016.

Meeting Adjourned at 10:20AM


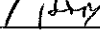


William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County
Board of Tax Assessors
Meeting of May 4, 2016