

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of May 3, 2017

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

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Meeting called to order at 9:00 am

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for April 26, 2017

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

**BOA reviewed, approved, & signed**

**b. Emails:**

1. Weekly Activity Summary
2. Course Schedule
3. Klatt appeal
4. Employee time

**BOA acknowledge receiving emails**

**III. BOE Report:** Nancy Edgeman to forward via email an updated report for Board's review.

**Total TAVT 2017 Certified to the Board of Equalization – 2**

**Cases Settled – 2**

**Hearings Scheduled – 0**

**Pending cases – 0**

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

**BOA acknowledged**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**The office is processing all Returns, Covenants, and Exemption applications received and once complete the office will begin working towards getting ready for Assessment notices.**

**BOA acknowledged**

**NEW BUSINESS:****V. Appeals:**

**2017 TAVT Appeals taken: 6**  
**Total appeals reviewed Board: 3**  
**Pending appeals: 3**  
**Closed: 3**

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.

**BOA acknowledged**

**VI: MOBILE HOME APPEALS:**

**a. Property: 38--102 Acc #1 a manufactured home**  
**Tax Payer: HUGHES, DORIS J Dana A Merian as Agent**  
**Year: 2013 – 2017**

**Contention:** HOME IS NOT TAXABLE FOR YEARS INDICATED

**Determination:**

1. Value in contention:
  - a. Tax years 2016 & 2017 - \$ 6,451
  - b. Tax years 2013 to 2015 - \$ 7,429
2. Home in question: a 1973 year model Easton by Guerdon.
  - a. Home was graded as very good quality and depreciated to 25% physical condition.
  - b. "Add-ons" consist of an 8x24 enclosed porch (valued at \$ 1,554 for 2013 to 2015, and \$ 576 for 2016 & 2017) a 5x7 landing, and a 4x3 lean-to awning.
  - c. Home was listed as 12x65.
3. The appellant died in 2011; the account is outstanding to tax year 2013 per the Tax Commissioner's website. The home is titled in the name of Doris Jean Hughes.
4. Field visit of 04/21/2017 confirms that the home has been removed from this parcel.
  - a. Per note provided by Agent, home was removed from property in January of this year.
  - b. Agent is of no relation to Appellant. As the home is still titled in the Appellant's name, there is no one who can officially authorize an appeal.
5. Satellite imagery from Google Earth seems to indicate that the home was still standing on the parcel as of November 2014. Google Earth confirms that the home had been removed at least by February of this tax year (2017).
6. The county's 2015 satellite imagery is inconclusive as the home's condition due to heavy tree cover and poor resolution.

**Recommendation:**

1. It is recommended that the home be removed from the County's tax rolls for the 2018 tax year.
2. It is further recommended that the tax appraisals on this home for the years 2013 to 2017 be left unchanged.
3. As these bills may be "uncollectible" it is recommended that they be referred to the Tax Commissioner / County Commissioner for any further action.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

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

**b. Property: B01—50 Acc # 3 a manufactured home**  
**Tax Payer: SPEARS, GERALD & IVIE K**  
**Year: 2015 to 2017**

**Contention:** TAXABLE VALUE EXCEEDS TRUE FAIR MARKET VALUE

**Determination:**

1. Value in contention: \$ 2,596
2. Home under consideration: a 1971 year model Prudential
  - a. Size is listed as 12x52
  - b. Quality classification is "above average"
  - c. Home is fully depreciated to 16% physical condition.
  - d. No "add-on's" are listed
3. Field visit of 03/02/2017 discovered:
  - a. Home is in salvage or scrap condition.
  - b. Home is located on parcel B01--40-A

**Recommendation:**

1. Degree of overgrowth seems to indicate home has been unoccupied for more than a single year; therefore it is recommended that a salvage/scrap value of \$ 500 be applied to this home for the years 2015 through 2017.
2. Supply the Tax Commissioner's Office with the appropriate "Error & Release" Forms to authorize refunds for tax years 2015 to 2017. Both the 2017 and the 2016 bills were paid in 2017 with the 2015 bill having been paid in 2015; if the \$ 500 value recommended above is approved for these 3 years, it would authorize refunds based on O.C.G.A. § 48-5-380.
3. Correct tax record to show home located on parcel B01--40-A.

**Reviewer:** Roger F Jones

**Motion to put MH on correct parcel with \$500 scrap value for 2018 with no refund:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**c. Property:** B01--40-A a manufactured home

**Tax Payer:** SPEARS, GERALD & IVIE K

**Year:** 2017

**Contention:** SALVAGE MOBILE HOME NOT ON DIGEST

**Determination:**

1. Home was discovered while processing Spears appeal on a mobile home by Prudential.
2. Home measures 10x46 and is in scrap condition.
3. Home is located on parcel B01--40-A, set perpendicular to the Prudential home, however the two are not joined.
4. No name, or ID is readily apparent on this home, nor are there any decals to trace the last known owners.

**Recommendation:**

1. After a meeting with Tax Commissioner Joy Hampton, DTS president Jon Watson, and Dan Forsyth of the Georgia Department of Revenue earlier this year, the Board determined that \$ 500 was the minimum value that would be placed on a scrap / salvage manufactured home, shell, or frame. Therefore it is recommended that this home be placed on the 2017 prebill manufactured digest at a fair market value of \$ 500.
2. As the ownership of this home is undocumented, per BTA policy concerning such, it is recommended that the account be created in the names of Gerald & Ivie K Spears.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**d. Property:** B01--41 a manufactured home  
**Tax Payer:** YOUNG JENNIFER M N  
**Year:** 2017

**Contention:** SALVAGE MOBILE HOME NOT ON DIGEST

**Determination:**

1. Home was discovered while processing Spears appeal on a mobile home by Prudential.
2. Home measures 12x70 and is in scrap condition.
3. Home is located on parcel B01--41: said parcel being in the name of Jennifer M N Young.
4. No name or ID is readily apparent on this home, nor are there any decals to trace the last known owners.

**Recommendation:**

1. After a meeting with Tax Commissioner Joy Hampton, DTS president Jon Watson, and Dan Forsyth of the Georgia Department of Revenue earlier this year, the Board determined that \$ 500 was the minimum value that would be placed on a scrap / salvage manufactured home, shell, or frame. Therefore it is recommended that this home be placed on the 2017 prebill manufactured digest at a fair market value of \$500.
2. As the ownership of this home is undocumented, per BTA policy concerning such, it is recommended that the account be created in the name of Jennifer M N Young.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

**e. Property:** 49--2 Acc Bldg # 1 a manufactured home  
**Taxpayer:** STEPHANIE DAWN MONEY, JIMMY RALPH TEAGUE & BETTY LOU  
 TEAGUE  
**Year:** 2017

**Contention:** HOME BILLED IN WRONG NAME FOR 2017

**Determination:**

1. The home in question is 2005 Heritage by Giles.
  - a. For 2017 the home was listed in the names of Stephanie Dawn Money, Jimmy Ralph Teague, and Betty Lou Teague.
  - b. On 01/30/2017 this office was presented with the copy of title transferring ownership of this home to Minnie Rose Crane.
  - c. The aforesaid title was records a purchase date of 12/09/2016 and a title issue date of 12/22/2016.
2. Ms. Betty Lou Teague has requested that the account be transferred into the name of the current title holder and the 2017 bill be issued in Ms. Crane's name and sent to her.
3. This property is listed as being on tax parcel 49--2; while reviewing account data for this agenda item it was noted that the home is actually located on tax parcel 49--3.

**Recommendation:**

1. Account was transferred into Ms. Crane's name on 01/31/2017
2. 2017 bill (in the names listed in Determination 1a above) was paid 03/30/2017.
3. Property was visited 04/21/2017 and detail updated for 2018
4. NO ACTION REQUIRED OF BOARD

**Reviewer:** Roger F Jones

**BOA acknowledged**

**f. Property:** S08—23 a manufactured home  
**Tax Payer:** BRUCE MICHAEL CHAD  
**Year:** 2017

**Contention:** MANUFACTURED HOME NOD FOR 2017

**Determination:**

1. The value under consideration is \$ 43,885
  - a. Floor value = \$ 40,847
  - b. Add-ons = \$ 3,038
    - Roofing = \$ 1,078
    - Siding = \$ 902
    - 3 Ton Elect AC = \$ 1,058
2. The Home in question is a 2017 model TRUMH by Clayton Homes, Inc.
  - a. Home is considered of "Average" quality and in "Good" condition.
  - b. The home measures 28x57
  - c. Add-ons consist of house-style siding and roofing, 2 4x4 landings, and a 2.5 ton central AC unit.
3. NADA-Connect lists a 2017 TRU manufactured Home by Clayton Homes, Inc at \$ 45,615
  - a. Floor value = \$ 41,514
  - b. Add-ons = \$ 4,101
    - Roofing = \$ 1,340
    - Siding = \$ 1,434
    - 2.5 Ton Elect AC = \$ 1,877
4. Pertinent dates:
  - a. Home was purchased 11/09/2016 per title report
  - b. Title was applied for 01/17/2017
  - c. Home was located on property as of 02/16/2017 per Google Earth.

**Recommendation:**

1. NOD this home in the name of Michael Chad Bruce for 2017 at \$ 43,885.
2. It has been requested that we send bills c/o Vanderbilt Mortgage; therefore it is recommended that we use VMF's mailing address for this account.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**VII: EXEMPTIONS:**

**a. Property Owner:** Lenora Eshaghian  
**Map & Parcel:** 39C-48  
**Tax Year:** 2017

**Contention:** Lenora Eshaghian visited the office on March 17, 2017 to apply for the Veterans Exemption.

**Determination:**

During her visit she presented the following:

1. A Letter from the Department of Veterans Affairs dated 3/11/2014 that states Lenora Eshaghian is 70% disabled due to Major Depression and was granted entitlement at 100% rate due to service connected disabilities.

**Recommendation:** Due to Lenora Eshaghian being granted entitlement to the 100 % rate, I recommend approval per O.C.G.A 48-5-48(a)(2).

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Bohanon**

**Second: Mr. Wilson**

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

**b. 2017 EXEMPTION DENIALS**

MAP & PAR	NAME	AGE	REASON FOR DENIAL
48B-21	ABERNATHY JAYNE F	70	NEED INCOME/ELIGIBLE FOR SINGLE
50C-48	BLACKWELL ROBERT	70	NOT ELIGIBLE/ELIGIBLE FOR SINGLE
14-24H	COBB TOM & SANDRA	65	NEED INCOME/ELIGIBLE FOR SINGLE
008-58	COLE THOMAS	70	NEED INCOME/ELIGIBLE FOR SINGLE
T04-62	DALTON KENNETH & JANICE	70	NOT ELIGIBLE/ELIGIBLE FOR 65
S29-19	HANSON KIMBERLY	70	NEED INCOME/ELIGIBLE FOR SINGLE
T05-13	HOLZER JAMES	70	NOT ELIGIBLE/ELIGIBLE FOR 65
44-14	JAMES RAYMOND	65	NEED INCOME/ELIGIBLE FOR SINGLE
S42-22	JOHNSON GRADY	70	NOT ELIGIBLE/ELIGIBLE FOR 65
29-37	JOHNSON HALL SYLVIA	70	NOT ELIGIBLE/ELIGIBLE FOR 65
67-65A	KENDZOR ROGER	65	NEED INCOME/ELIGIBLE FOR SINGLE
10-20	LEMMING ROBERT	62	NEED INCOME/ELIGIBLE FOR SINGLE
40-93-C19	LIERANDI JESSICA	SINGLE	NEED I.D.
52-2	MARTIE MICHAEL	62	NOT ELIGIBLE/ELIGIBLE FOR SINGLE
P10-44	MCGRAW BOBBY R	70	NEED INCOME/ELIGIBLE FOR SINGLE
3-12-A	MICHAELS PATRICIA	62	NEED INCOME/ELIGIBLE FOR SINGLE
36-32A-64	MOE KAREN SUE	62	NEED INCOME/ELIGIBLE FOR SINGLE
S28-48	MOORE AUSTIN	70	NOT ELIGIBLE/ELIGIBLE FOR 65
84-17	MOORE GLENN	70	NEED INCOME/ELIGIBLE FOR SINGLE
M06-61	MOORE VERNON	65	NEED INCOME/ELIGIBLE FOR SINGLE
81-28A	MORRIS JOHNNY LEE	70	NEED INCOME/ELIGIBLE FOR SINGLE
S42-9	NICHOLSON RONALD	70	NOT ELIGIBLE/ELIGIBLE FOR SINGLE
16-25A-TR3-00A	NOVAK VIRGINIA	65	NEED INCOME/ELIGIBLE FOR SINGLE
65-13	PETTYJOHN ROBERT & ELAINE	65	NOT ELIGIBLE/ELIGIBLE FOR SINGLE
39A-23	PICKERN ALICE	62	NEED INCOME/ELIGIBLE FOR SINGLE
40A-8	RAMSEY WILLIAM D	70	NOT ELIGIBLE/ELIGIBLE FOR 65
S13-18	ROAN ZANDER & JUDY	65	NEED INCOME/ELIGIBLE FOR SINGLE
63-25	ROBINSON JIMMY	65	NOT ELIGIBLE/ELIGIBLE FOR SINGLE
T08-45	SIZEMORE JAMES & LILLIAN	70	NEED INCOME/ELIGIBLE FOR SINGLE
55B-6	SMITH DOYLE	65	NEED INCOME/ELIGIBLE FOR SINGLE
37-26	WOOTEN JOEL & AMANDA	SINGLE	NEED I.D.

**Recommendation:** Deny Exemptions listed above

**Reviewer:** Wanda Brown / Nancy Edgeman

**Motion to deny exemptions listed above:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

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

**c. Requesting approval** for Single homesteads, Age 62, Age 65, & Age 70 exemptions VIA spread sheet.

**Reviewer:** Wanda Brown & Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**VIII: TAVT APPEALS:**

**a. Owner:** Michael Alan Wooten

**Vehicle:** 2001 Dodge Ram 1500 3B7HC13Y41G795309

**Tax Year:** 2017

**Owner's Contention:** Needs Body work, Transmission, interior is damaged, and has high mileage  
Owners asserted value: \$1,200

**Determination:**

1. Purchase price according to Bill of Sale is \$1,800
2. The mileage at date of inspection was 193,681
3. The vehicle is in rough condition.
4. The State value is \$2,950.
5. The NADA shows clean retail as \$4,625, clean trade in as \$2,650, Average trade in as \$2,025, and Rough trade in as \$1,250
6. Kelley Blue Book shows good condition as \$1,975. (KBB does not price poor condition)

**Recommendations:** I recommend the purchase price of \$1,800.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mr. Bohanon

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

**b. Owner:** David Lamar Cundiff

**Vehicle:** 1997 Chevrolet 1500 1GCEK19R9VE166714

**Tax Year:** 2017

**Owner's Contention:** Rough shape, high mileage, & needs paint job.

**Owners asserted value:** \$2,000

**Determination:**

1. Purchase price according to the bill of sale is \$1,500
2. The mileage at date of inspection was 353327
3. The vehicle is in rough condition.
4. The State value is \$2,850.
5. The NADA shows High retail as \$8,350, Average retail as \$5,175, Low retail as \$2,550
6. Kelley Blue Book shows good condition as \$2,064. (KBB does not price poor condition)

**Recommendations:** With consideration to some of the repairs needed and due to the condition of the vehicle, I recommend the Owners asserted value of \$2,000.

**Reviewer:** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**IX: Returns****a. Map & Parcel: 87-30****Owner Name: Buckeye Valley Farms LLC****Tax Year: 2017 return for land value only**

**Owner's Contention:** Land values are overvalued based on surrounding Non-CUVA and Non-FLPA property assessments.

**Owner's Value Assertion:** We feel that our property should be revalued to a maximum average of \$1,200 per acre on the entire three parcels.

**Determination:**

1. Subject property is 433.11 acres on Haywood Valley Road with a residence and numerous accessories. The property had a 2016 TFMV of \$1,280,001 of which the land value is \$916,223; with a per acre value of \$2,115.
2. The return was sent with a list of comparables provided by the agent of owner. Although these comparables do show quite a difference in per acre values most of them are not suitable comparables to the subject property. These properties have significant differences in acreage, access factors and locations in regards to the subject.
3. An equity study of 7 comparables with similar attributes to the subject was completed and indicates a median value of \$2,214 per acre and an average value of \$2,254 per acre. The range of per acre values for these comparables is \$2,004 to \$2,452. The subject's per acre value of \$2,115 is below the comparable's median and average values; and within the range of values.
4. Sales data indicates that the subject parcel 87-30(433.11 ac.) and parcel 87-17-A(49.75 ac.) were purchased together in 2001 for \$1,500,000. Purchase price was approximately 7% above 2016 fair market value.
5. A sales study using 8 comparable properties of over 100 acres that sold from 2013 to 2016 indicates a median sale price per acre of \$2,341 and an average sale price per acre of \$2,203. The subject's tax value per acre is shown to be \$2,115 which is below the median and average sale price.
6. During field inspection it was determined there are some corrections to be made to building values for this parcel. The owner's contention was made for land values only; therefore assessment notice may show changes other than those made in recommendation below.

**Recommendations:** Based on equity and sales studies indicating values in line with comparables; I recommend no changes to land value of this parcel.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**b. Map & Parcel: 87-17-A****Owner Name: Buckeye Valley Farms LLC****Tax Year: 2017 return for land value only**

**Owner's Contention:** Land values are overvalued based on surrounding Non-CUVA and Non-FLPA property assessments.

**Owner's Value Assertion:** We feel that our property should be revalued to a maximum average of \$1,200 per acre on the entire three parcels.

**Determination:**



1. Subject property is 49.75 acres on Haywood Valley Road. The parcel is recorded with no buildings on the property. The property had a 2016 TFMV of \$117,806; with a per acre value of \$2,368.
2. The return was sent with a list of comparables provided by the agent of owner. Although these comparables do show quite a difference in per acre values most of them are not suitable comparables to the subject property. These properties have significant differences in acreage, access factors and locations in regards to the subject.
3. An equity study of 6 comparables with similar attributes to the subject was completed and indicates a median value of \$2,092 per acre and an average value of \$2,232 per acre. The range of per acre values for these comparables is \$2,004 to \$2,452. The subject's per acre value of \$2,368 is above the comparable's median and average values; and within the range of values.
4. Sales data indicates that the subject parcel 87-30(433.11 ac.) and parcel 87-17-A(49.75 ac.) were purchased together in 2001 for \$1,500,000. Purchase price was approximately 7% above 2016 fair market value.
5. A sales study using 6 comparable properties with an average acreage of 51.23 ac. that sold from 2013 to 2016 indicates a median sale price per acre of \$2,215 and an average sale price per acre of \$2,176. The range of comparable values is \$1,526 to \$2,801. The subject's tax value per acre is shown to be \$2,368 which is above the median by \$153 and above the average by \$192; and within the range of values.
6. During field inspection it was determined there is a building value to be added to this parcel. The owner's contention was made for land values only; therefore assessment notice may show changes other than those made in recommendation below.

**Recommendations:** Based on equity and sales studies indicating values slightly above median and average values but within range of comparable's values; I recommend no changes to land value of this parcel.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

**c.. Map & Parcel: 87-30-A**

**Owner Name: Buckeye Valley Farms LLC**

**Tax Year: 2017 return for land value only**

**Owner's Contention:** Land values are overvalued based on surrounding Non-CUVA and Non-FLPA property assessments.

**Owner's Value Assertion:** We feel that our property should be revalued to a maximum average of \$1,200 per acre on the entire three parcels.

**Determination:**

1. Subject property is 22.19 acres on Haywood Valley Road. The parcel is recorded with a 15x24 implement shed on the property. The property had a 2016 TFMV of \$91,208; with a land value of \$88,538 which is a per acre value of \$3,990.
2. The return was sent with a list of comparables provided by the agent of owner. Although these comparables do show quite a difference in per acre values most of them are not suitable comparables to the subject property. These properties have significant differences in acreage, access factors and locations in regards to the subject.
3. An equity study of 5 comparables with similar attributes to the subject was completed and indicates a median value of \$3,990 per acre and an average value of \$3,956 per acre. The range of per acre values for these comparables is \$3,844 to \$4,008. The subject's per acre value of \$3,990 is equal to the comparable's median and slightly above the average values; and within the range of values.
4. Sales data indicates parcel 87-30-A was purchased in 2002 for a sum of \$88,100. This purchase price was below the fair market value of \$88,538 by less than 1%. Purchase price was \$3,970 per acre.

5. A sales study using 8 comparable properties with an average acreage of 17.41 ac. that sold from 2013 to 2016 indicates a median sale price per acre of \$3,304 and an average sale price per acre of \$3,267. The range of comparable values is \$1,764 to \$4,489. The subject's tax value per acre is shown to be \$3,990 which is above the median by \$686 and above the average by \$723; and within the range of values.

6. During field inspection it was determined there are some corrections to be made to building values for this parcel. The owner's contention was made for land values only; therefore assessment notice may show changes other than those made in recommendation below.

**Recommendations:** Based on equity and sales studies indicating values slightly above median and average values but within range of comparable's values; I recommend no changes to land value of this parcel.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

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

## X: COVENANTS

### a. 2017 COVENANTS NOT RENEWED

MAP PAR	NAME	
0003000000067000	ANDERSON BENEC JR &	ELLEN L
0003900000001000	BLACK CHARLES W	
0008300000062000	BOSSHARDT ELAINE	
0001500000056000	CARTER JANICE et al	
0006900000018000	CARTER MARION L	
0002700000001000	COLE GAY J	
0002000000024000	DIRTSELLER LLC	
0002000000004000	DIRTSELLER LLC	
00058000000036000	DRIVER JOHN E	
00051000000031000	ELROD ROBERT E	ELSIE ELROD RES LIFE EST
0001600000013000	FLOOD THOMAS	& CHARLOTTE
0001600000014000	FLOOD THOMAS ARTHUR	
0002600000005000	FOX TOM W	
0007800000033000	FRANKLIN CHARLES F	
0064F00000046000	FULTON CYNTHIA ANN	
000640000004700E	FULTON DEWAYNE NEAL	
0008100000042000	GENTRY CARY	
0008100000043000	GENTRY CARY & KELLY	
000680000000100A	GREEN KENNY L	
000290000001600B	GREEN MARTY	
000290000001600A	GREEN RAY	
0002900000019000	GREEN RAY L	
0002900000015000	GREEN RAY L & TERRESA D	
00047000000056000	HARDEMAN BRIAN P	
00042000000035000	HARDIN PAMELA	
0005100000044000	HEAVIN JOE & JANICE	
0007900000012000	HIX JIMMY	
0002100000062000	HURLEY TIMOTHY SHANE	
0002100000064000	KINCAID PHILLIP D SR	
0002900000027000	LOVE LYNN LABRON	
0002900000043000	MATTHEWS JEANETTE	
0014A00000002000	MCALISTER JAMES F &	MARY MAXINE MCALISTER
000250000002400A	MCCARTY CHASE R	MCCARTY MICHAEL R
0000200000028000	MCCLESKEY CARL BRIAN	

0003600000074000	MCNEW JAMES	
0002800000051000	MCWHORTER ROSEMARY M	% ROBERT MCWHORTER
0007200000013000	MITCHELL SR WILLIAM D	MITCHELL DIANE S
0048B00000009000	NIXON DONALD P	
0002000000023000	PALMOUR JR ALBERT C	
0006400000047000	PILGRIM PAUL S	
0006500000006000	ROMINE DAVID & MARY E	
0006700000011000	STANFIELD MARIA GRAZIA T	STANFIELD DAVID E
0001800000035000	THOMAS L M JR	C/O JAMES THOMAS
0001700000020000	THOMAS L M JR	C/O JAMES THOMAS
0001100000006000	TOMMIE ROBERT V	
000790000001900A	VEATCH RICKY LEE & ETAL	VEATCH RUSSELL C L/EST
0006700000006000	WRIGHT ELIZABETH B	
0006700000003000	WRIGHT ELIZABETH B	
0000800000007000	YOUNG BLANDING BAKER	
0000800000053000	YOUNG ELIZABETH	

Requesting removal of all covenants listed above

Reviewer: Nancy Edgeman

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

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

**XI: INVOICES**

**a. GAAO – 2017 Membership Total \$240.00**



**BOA reviewed, approved, & signed**

**Mr. Richter stated he may have to cancel going to CAVEAT and the Board discussed someone going in his place. Mr. Richter suggested Nancy Edgeman go in his place.**

**The Board instructed Nancy Edgeman to make changes to the Addendum concerning the Mobile Home policy that was adopted on April 3, 2013. The Board also requested it be presented during next week's Board meeting on May 10, 2017.**

Meeting Adjourned at 10:07 am

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 May 3, 2017