

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of August 2, 2017

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

Meeting called to order at 9:02 am

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 26, 2017

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA acknowledged receiving

b. Emails:

1. Weekly Work Summary

2. 2018 Budget work sheet

BOA acknowledged 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

Total other certified to Board of equalization - 2

Cases Settled – 2

Hearings Scheduled – 0

Pending cases – 2

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.

Our primary focus is appeals.

NEW BUSINESS:

V. Appeals:

2017 TAVT Appeals taken: 10

Total appeals reviewed Board: 10

Pending appeals: 0

Closed: 10

2017 Real & Personal Appeals taken: 85
 Total appeals reviewed Board: 56
 Pending appeals: 29
 Closed: 56

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

BOA acknowledged

II: MOBILE HOMES

a. Property: 37--67-33 a manufactured home
Tax Payer: HENDERSON, IRA M
Year: 2017

Contention: OWNER REQUESTING 2017 NOD ON MANUFACTURED HOME

Determination:

1. Home in question is reported to be a Fleetwood
 - a. Dimensions are 14x56
 - b. Manufacturer's ID number is GAFLS39A03954V12
 - c. NO Add-ons
 - d. Year of manufacture is given as 1998
2. Mr. Henderson requests that home be put in his name and a 2017 tax bill generated. A "paid" 2017 tax bill is requisite for obtaining a title.
3. Home has NO decals attached.
4. Home was discovered on the property of Mr. Henderson 02/02/2017. Home has already been added to the Mobile Home digest for the 2018 tax year.

Recommendation:

1. It is recommended that the home be NOD'ed in Mr. Henderson's name for tax year 2017.
2. It is recommended that it be valued for 2017 at \$ 3,000. It was still being repaired in February.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: APPEALS

a. Property: S22--98
Tax Payer: BALLENGER, HM BALLENGER, MARTHA J as AGENT
Year: 2017

Contention: VALUE
 2017 tax Appraisal = \$ 318,600

Determination:

1. Agent is requesting a value of \$ 156,000.
2. Agent reports that this property is not valued equitably with neighboring parcels.
 - a. In particular, Agent reports this appraisal "out of line" with the following four parcels: S23--2; S23--4; S28--2; and S28--4.
 - b. Two of these parcels (S23--2 and S28--4) have values set by the County Board of Equalization.
3. Property detail:
 - a. Property is listed as 2.07 acres. 0.40 are cleared; 1.36 are wooded, with 0.36 acres of the woodland lying in the 100 year floodplain.

- b. Property is located at the southern corner of GA Hwy 114 and Summerville city street Bellah Ave.
 - c. Property fronts 600 feet on GA Hwy 114 and 150 feet on city street Bellah Avenue.
 - d. Property has 600 feet of paved sidewalk along 114 with one paved cut-in; all utilities are available at this location.
 - e. Property is zoned C-2 by the city of Summerville.
4. Equity Study
- a. In comparison with the four comparables requested the SUBJECT is appraised (total land FMV) in excess of 80% higher than any of them. In units of comparison (per acre, per front foot, and per square foot) the SUBJECT is appraised 50% to 96% higher than any of these four parcels
 - b. Adding six other properties from the immediate area, (11 total items now in study):
 - SUBJECT the highest appraisal (total land FMV)
 - SUBJECT moves to the upper mid-range when examining units of comparison.
 - Using the Agent's estimate of value, the SUBJECT property would remain in the upper range of total land FMV, but would fall to the low range in units of comparison.
5. Sales Study
- a. The Department of Audits and Accounts 2016 Sales Ratio for Chattooga County indicates that our appraisals of commercial property was from 7.5% to 1.36% below market. (Based on a sample of 74 properties)
 - b. In the immediate area of the SUBJECT, along GA Highway 114 there have only been 5 transactions of property from 2013 to 2016. Only ONE of these was a vacant parcel.
 - Coach Inn – located approximately 520 north of the SUBJECT on the same side of 114. Sold in 2015. The land component of the sale is estimated at \$ 300,520.
\$ 411,671 per acre; \$ 2,044 per fft; \$ 9.45 per sqft
 - Dollar General – located across Highway 114 from SUBJECT. Sold in 2016. The land component is estimated at \$ 202,950.
\$ 270,601 per acre; \$ 1,561 per fft; \$ 6.21 per sqft.
 - Dollar General – located across Highway 114 from SUBJECT. Sold in 2013. The land component of the sale is estimated to be \$ 186,383
\$ 248,511 per acre; \$ 1,434 per fft; \$ 5.71 per sqft.
 - Vacant parcel south of Dollar General – located across Highway 114 from the SUBJECT. Sold in 2016. Purchase price \$ 43,700.
\$ 42,019 per acre; \$ 355 per fft; \$ 0.96 per sqft.
 - Vacant parcel south of Dollar General – located across Highway 114 from the SUBJECT. Foreclosure 2015. Foreclosure value \$ 40,000.
\$ 38,462 per acre; \$ 325 per fft; \$ 0.88 per sqft.

Recommendation:

1. It should be noted that the SUBJECT parcel has significantly more frontage than any of the comparables; it is also the 3rd largest size. If any mid-range value from these studies are used to adjust the appraisal, the SUBJECT will still appraise in the high range (total land FMV)
2. It is therefore recommended that the SUBJECT be adjusted to a per front foot value of \$ 340 for the 2017 tax year. This will result in a total appraised value of \$ 204,000 for 2017.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. Map & Parcel: 55B 27
Owner Name: Earnest R. Brown
Tax Year: 2017

Owners Value Assertion: \$500.00 per acre

Owners Contention: "Taxes increased and nothing has been done on the land to make the value go up"

Determination: Mr. Browns land is located just off Long Hollow Road. It is located in the middle of a subdivision in Welcome Hill. There is 171 feet of road frontage to this property. Part of it is cleared and used as a pasture and the other part is wooded. There is a lean to on the property with a value of \$124.00. This land value went from \$34,422 to \$68,091. When I started checking the previous land values I found he was being taxed on 9.90 acres and value ranged from \$34,442 to \$36,234. However, his assessment notice for 2017 showed 21.68 acres with a land value of \$68,091.00. I talked with Kenny about this and as he was searching another property in this area it was determined that Mr. Brown had more land than what we were showing. The acres were changed to 21.68 with a value of \$68,091.00 and this is what showed on his assessment notice. I got a copy of Mr. Brown's deed and went over it with Kenny and determined that the correct acreage should be 19.63 with a value of \$61,540.00. With this value it gives a value per acre of \$3,135.00. There are four properties in the surrounding area that are comparable to the subject land. These have an average of 17.79 acres, average land value of \$56,168.00 for an average value per acre of \$3,167.00.

Recommendation: The corrections have been made in our system and reflect the correct acreage of 19.63 and the corrected value of \$61,540.00 for the land and value of shed at \$124.00 for a TFMV of \$61,664.00. Recommendation is to leave the values as they are and let Mr. Brown know of these changes.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

c. Map & Parcel: 48 69 L13
Owner Name: Sunil N. Patel
Tax Year: 2017 Owners Value Assertion: \$90,000.00

Owners Contention: "Property will not sale for \$90,000.00".

Determination: Subject property is located at 140 Roslyn Lane on .46 acres. House was built in 2006 with 1392 sq ft and a grade of 105 house value of \$88,108.00 for a value per sq ft of \$63.30. All of these lots were sold for \$20,000.00 per lot. The lots in this neighborhood sold for \$20,000.00 each. Most of these houses are in the flood zone including subject house (see map). House does have some damage on the rock work on the garage. Some of the rocks are falling off and there is damage to the front porch where the rock has fallen off and some are them are loose.

I have three neighborhood comps close in comparison to the subject. These three houses have an average grade of 105, average year built 2006, average sq ft 1392, average sale price \$104,000.00, average house value \$91,522.00, average value per sq ft of \$65.76. I have three recent sales comparable to the subject house. These houses have an average of 105, average year built of 2002, average sq ft of 1406, average house value of \$106,158.00 and average value per sq ft of \$71.96.

Recommendation: Since there is a little damage (rocks falling off) I am recommending lowering the physical on the house from 97 to 96 which will change the house value to \$80,479.00 and leave the land value at \$20,000.00 for a TFMV of \$100,479.00.

Reviewers Signature: Cindy Finster

Motion to accept recommendation:**Motion: Mr. Bohanon****Second: Mr. Richter****Vote: All that were present voted in favor****d. Map & Parcel: 10 12****Owner Name: Elsie Echols Hawkins****Tax Year: 2017 Owners Value Assertion: \$222,919.00**

Owners Contention: "1440 square foot home is uninhabitable, roof is falling in. Afraid to go inside of home. Value of home should be 00.00. Also need to correct the covenant value to show proper exemption".

Determination: I visited subject property on August 1st along with Wanda Brown to check the condition on the house and other buildings. The house is located on 195 acres on Oak Hill/Alpine Road. House has a grade of 80 with 1440 sq ft, was built in 1930 and has a house value of \$17,637.00. House has not been lived in in about 8 years and there has been little to no maintenance done to the house. House is beyond repair. Roof has caved in and a couple of the outside walls are almost on the ground. Down the road on the same property are a barn, poll shed and cabin. The value of the barn is \$3,826 value of the cabin is \$1,600. The poll barn was a shed in the past but it fell in and that's when it became a poll shed. The issue with the covenant on this property has already been corrected.

Recommendation: I am recommending placing a sound value of zero on the house, garage and all outside buildings located where the house is. There is a barn, cabin and poll shed located down the road on this same property. I am recommending leaving the barn value at \$3,826 leaving the cabin value at \$1,600.00 and lowering the value of the poll shed to \$1,000.00 and leaving the land value at \$211,437.00. This will bring the TFMV to \$217,863.00.

Reviewers Signature: Cindy Finster**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: All that were present voted in favor****e. Map / Parcel: 41-26****Property Owner: Ashley Godwin****Tax Year: 2017**

Owner's Contention : Acreage was incorrect. Map & parcel 41-26 is outside the city limits of Lyerly & should have been taxed at 23.99 acres according to survey plat by Eddie Burke being recorded in plat book 14 page 147, not 31.44 acres.

Owner's Value Assertion: Covenant Value (\$242,222)

Appraiser Note: This property was taxed at 31.44 acres. The fair market value was \$292,577 and is under covenant. The covenant exemption amount was \$28,847 with a estimated tax bill value of \$2,203.98. The correct acreage is 23.99 which is 7.45 acres difference with 21.99 acres under covenant. The fair market value is \$274,718 with a covenant exemption value of \$32,920 and a estimated tax bill value of \$1,917.13.

Recommendation: It is recommended to do a bill correction for 2017.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion: Mr. Richter****Second: Mr. Bohanon****Vote: All that were present voted in favor**

f. Map / Parcel: 55-110J**Property Owner: Jackie C Thomas****Tax Year: 2017**

Owner's Contention: Property value per acre should not have increased from last year's per acre value of \$1,460. In flood plain.

Owner's Value Assertion: Covenant Value (\$70,080))

Appraiser Note: This property was showing a negative covenant exemption of -\$20,004. The fair market value was \$188,090 with a estimated tax bill value of \$2,435.57. The correct fair market value is \$120,472 with a covenant exemption of \$28,185 and a estimated tax bill value of \$511.57.

Recommendation: It is recommended to notify property owner that although property is in flood plain, these values are set by the State Of Georgia. The total fair market value dropped from \$188,090 to \$120,472 and the estimated tax bill value dropped from \$2,435.57 to \$511.7.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Map & Parcel: S42-12**Owner Name: Brown, Lora A.****Tax Year: 2017**

Appraiser notes: Property 3.06 acres located at @ 295 N. Elizabeth Street.

Owner's Contention: There are sewer manholes across length of property. This portion of land (approx. 2+ acres) is unbuildable and is low lying land. There is odor from the sewer at times.

Owner's Value Assertion: Land value \$2,500. TFMV \$105,326

Determination:

1. Research indicates corrections needed to data transferred to Wingap system. Corrections are needed to the front footage and valuation of remaining acres as tract value. These corrections should be applied to the neighboring tract which is in error as well.
2. The tract valuation of \$584 applied to parcel S42-13 seems to be valued as such due to approximately ½ of the 6+ acres lying in the flood plain and being subject to sewer right of way.
3. The correction and application of 149 ft front footage by 175 ft of depth gives the subject a front foot value of \$3,986. The application of a tract value of \$584 per acre to the remaining land gives a tract value of \$1,436. This equals a total land value of \$5,422.
4. The neighboring parcel (S42-13) is valued as tract value only and should have a combination of front footage and tract valuation applied for tax year 2018.
5. Field visit on 07/24/2017 indicates the portion of land below the house lot does have a sewer right of way and is low lying land. This prevents building on this land.

Recommendations: I recommend correcting 2017 tax records for parcel S42-12 to reflect a TFMV of approximately \$108,248. This is a reduction of \$2,063. I recommend correcting tax records for parcel S42-13 for tax year 2018.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. Map & Parcel: 25-15**Owner Name: Winstead, Grey & Faye****Tax Year: 2017**

Appraiser notes: This parcel is 113.48 acres located on Neal Gap Road. It has 2017 TFMV of \$204,844 and covenant value of \$113,865.

Owner's Contention: Covenant value increased over 10% this year from 2016; much greater than the usual 2.8%.

Owner's Value Assertion: \$105,258-covenant value

Determination:

1. Covenant value for 2016 was \$102,311. Covenant value for 2017 is \$113,865. This is an increase of approximately 10.14%.
2. This parcel's previous covenant began in 2007; this means it was active during the years of 2009-2011 in which there was a state mandated moratorium on value increases. The three percent increase was applied in the years following this moratorium. Due to this moratorium the values assigned to covenants during this period were lower than covenants entered in 2011 and later.
3. This is a renewal and is an agreement to new terms in which the values assigned will come from the 2017 Table of Conservation Use Land Values. This was verified by email with Kenny Colson of GADOR. (Copy attached)

Recommendations: I recommend no changes to this parcel for tax year 2017. The notified covenant value of \$113,865 should remain.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Map & Parcel: 39E-30**Owner Name: Sentell, Willa****Tax Year: 2017**

Appraiser notes: This home is 864 sf. with asphalt siding and metal roof. It is located on Hwy 100 across the street from Mohawk Mfg. This parcel is valued at \$25,606. Appeal was filed by Mark Sentell acting as agent for owner by power of attorney. (Included in file and attached to computer record)

Owner's Contention: Home is only 800 sf. of living space w/ carport and outside utility room. Home needs to be gutted and completely remodeled to be of any value. Your valuation will affect her long term care financial need.

Owner's Value Assertion: \$19,700

Determination:

1. This home was visited on 06/27/17 prior to receipt of appeal. The physical condition was adjusted to 54% for tax year 2018. A review of previous visit notes and pictures indicates this physical condition is accurate. This physical condition could very well be applied for tax year 2017 as well; based on visual inspection and perceived rate of depreciation.
2. Taxpayer included an "Opinion of Value" written by Steve Baker of Prime Realty. This "Opinion of Value" gives a value range of \$14,500 to \$19,700.

- The application of the adjusted physical of 54% would reduce this parcel's value by \$5,840. This changes the 2017 TFMV from \$25,606 to approximately \$19,766.

Recommendations: I recommend adjusting the 2017 tax record to reflect a TFMV of approximately \$19,766.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

j. Owner: Loproto Michael J Loproto Sharlene G

Tax Year: 2017

Map/ Parcel & Address: 000240000024L08; 276 Johnson Lane

Owner's Contention: Owner believes property value is \$210,000 and contends his basement is not complete and wants his record changed to reflect so.

Owners asserted value: \$210,000

Determination:

- According to the Neighborhood Study the improvement price per square foot median is \$78 with an average of \$72; the subject property falls below this at \$45 per square foot.
- No Sales Study was done due to there being no sales in the vicinity of the subject property to use.
- A field visit was done on February the 2nd of 2017, the decks dimensions were corrected and the basement was moved to complete.

Recommendations: Apply partly finished to basement lowering the Improvement value from \$121,680 to \$110,754 which alters the total fair market value from \$215,258 to \$204,332.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

k. Owner: McGuire Linda B & Calvin

Tax Year: 2017

Map/ Parcel & Address: 0001600000025TR7; subject property is located off State Route 48 across from Mitchell Road

Owner's Contention: This land is appraised at \$5,100 price per acre. There is nothing on it, it is of no use at all. The neighbors on both sides are valued at much less.

Owners asserted value: \$3,000 price per acre

Determination:

- The subject property is located off State Route 48 across from Mitchell Road. A field visit done on 7/27/17 revealed excellent access to the highway, a good level slope to the land with mostly good level pasture and a good drainage system. The property was not in a flood zone.
- The Neighborhood Study shows the median price per acre at \$4,669 and the average price per acre at \$4,311; the subject property price per acre is higher at \$5,284 falls in range at the higher end.
- The Sales Study shows indicates all property 10 acres and less sold in 2016 shows a median of \$4,654 and an average of \$5,847; the subject property is within range at the higher end at \$5,284.

4. As to the owners contention of neighbor's properties being valued lower has to do with the land class of the property. Large acre tracts are valued lower price per acre due to their land class and difference in depth by width factors.

Recommendations: Suggest there be no change to the price per acre leaving it at \$5,284 price per acre which would give the subject property a fair market value of \$36,987.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

l. Map & Parcel: 13-76-T18

Owner Name: MOORE, KENNETH

Tax Year: 2017

Owner's Contention: Property values in Creekside continue to fall or remain the same; my assessment has increased about 15%. Unless all owners at Creekside have had their increase that amount I will continue to appeal.

Owner's Value Assertion: The appeal was received by letter from Birmingham Alabama and no value was stated, however; the previous year value was \$178,118.

Determination:

1. The property purchased in 2015 for \$400,000 is located at 39 Still Hollow Rd off Hwy 157 (Creekside on Lookout) has 125 grade house built in 1991 on 3.44 acres.
2. The subject house value set by a Board of Assessor's decision for tax year 2016 increased from \$137,598 to \$164,766 for 2017; the land value at \$40,520 did not increase.
3. The house has 1,938 sq. ft. of living area and a value per sq. ft of \$85 and a land value per acre of \$11,779.
4. Due to no sales in the area of the subject district 1 sales with 120 and 125 grade homes on small acre tracts in district 1 were used as comparables and indicates the subject improvement falling within range of sales at the higher end of the median value per sq. ft. of \$71.
 - The house is most comparable in grade and sq. ft. area to the 125 grade sale valued at \$71 per sq. ft.
5. The subject falls within range at the higher end of land value per acre median being \$9,300 and the subject value per acre of \$11,779.
6. According to neighborhood comparables the subject falls within range at the high end with the median being \$67 per sq. ft.

Recommendation:

Suggest placing the house at \$71 per sq. ft. bringing the subject improvement value back to \$137,598 and leave the land value at \$40,520 for a total fair market value of \$178,118 for tax year 2017.

Reviewer: Wanda A. Brown

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

m. Owner: Fowler Linda Kirby S Langston Wanda Sue

Tax Year: 2017

Map/Parcel & Address: 000580000052, 227 Kirby Hollow Road

Owner's Contention: A value of \$9,500 be place on the property based on appraisal report the owner submitted.

Owners asserted value: \$9,500

Determination:

1. During the conversion to Wingap all houses that were sound valued to \$0 had a value placed on them. The subject property was one of these. This issue has been resolved; however, the owner submitted an appeal before it was corrected.
2. According to our records the Board of Assessors determined the correct Fair Market Value of the subject property to be \$12,540 on June the 10th 2016 by sound valuing the house to \$0.

Recommendations: The problem with the improvement having its value reapplied has already been corrected leaving a land value of \$12,540 which gives a total fair market value of \$12,540.

Reviewer: Wanda Brown & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

n. Owner: Matthew Dewayne Patterson

Vehicle: 1997 Honda CRV JHLRD185XVC053041

Tax Year: 2017

Owner's Contention: Vehicle has busted windows, bullet holes, drive train, transmission, & drive shaft needs to be replaced.

Owners asserted value: \$500

Determination:

1. Purchase price according to Bill of Sale is \$500
2. The mileage at date of inspection was 168581
3. The vehicle is in rough condition.
4. The State value is \$2,025
5. The NADA only shows classic car values with ranges from \$2,050 to \$4,000
6. Kelley Blue Book shows private party value at \$1,419

Recommendations: Due to the condition of the vehicle and the cost of the necessary repairs, I recommend an average of the Owners asserted value (\$500) and the KBB value (\$1,419) for a value **\$960.00**

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohanon

Vote: All that were present voted in favor

IX: COVENANTS

a. Map/Parcel: 74-20

Property Owner: Robert G & Mary G Taylor

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 44.6 acres.

Recommendation: Approve Covenant for 40.6 acres (2 houses).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

b. Map/Parcel: 83-3

Property Owner: Terry E. Whaley

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 45 acres.

Recommendation: Approve Covenant for 43 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

c. Map/Parcel: 55-46

Property Owner: Beverly Henderson

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 84 acres.

Recommendation: Approve Covenant for 80 acres (1 house 1 Mobile home).

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map/Parcel: 29-68

Property Owner: Chaney & Julie Waldon

Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 190.52 acres.

Recommendation: Approve Covenant for 190.52 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

e. Map/Parcel: 42-36A
Property Owner: Chaney & Julie Waldon
Tax Year: 2017

Contention: Filing for Covenant in Lieu of an appeal.

Determination: Research indicates that property is 245.33 acres.

Recommendation: Approve Covenant for 245.33 acres

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Richter

Vote: All that were present voted in favor

X. MISC ITEMS

a. Appeal Waiver & Release

Beverly Henderson

Map & Parcel – 55-46

Needs Chairman, Mr. Barkers signature

Mr. Barker, Chairman signed

XI. INVOICES

a. Parker Fibernet LLC – Server Host & Linking – Amount \$2,050

b. Office Depot – Date 8/1/2017 – Order # 949137259-001 – Amount \$186.99

BOA reviewed, approved, & signed

The Board expressed the importance of Appeals being top priority and to work the appeals as they are assigned to you.

A motion was made by Mr. Bohanon that no one makes changes to the schedules or Tables except Nancy Edgeman & Kenny Ledford, Seconded by Mr. Richter, all that were present voted in favor.

The Board discussed Override values and determined that overrides should be removed if you are making changes to the property.

The Board discussed the budget and a Motion was made by Mr. Bohanon to approve the budget in the amount of \$376,564 for 2018, Seconded by Mr. Richter, All that were present voted in favor.

Meeting Adjourned at 11:24am


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 August 2, 2017

08/09/2017