

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 3, 2019

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<b>Attending:</b>	<b>Richard L. Richter – Present</b> <b>Doug L. Wilson, Chairman – Present</b> <b>Betty Brady – Present</b> <b>Randy Pauley – Present</b> <b>Nancy Edgeman – Absent</b> <b>Kenny Ledford - Present</b>
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Meeting called to order at 9:03pm

**APPOINTMENTS: None**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 26, 2019

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Checks**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

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

**Total 2019 MH's Certified to the Board of Equalization – 1**

**Total 2019 Real & Personal Certified to Board of Equalization - 0**

**Cases Settled – 1**

**Hearings Scheduled –0**

**Pending cases –0**

**Appeal on Map & Parcel 57-21 has been settled. Agreement is \$30,000 an acre for 2015, 2016, 2017, 2018, & 2019.**

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

**The Staffs priority is working appeals as they are assigned.**

**NEW BUSINESS:**

**V. APPEAL:**

**2019 Mobile Home appeals taken: 19**

**Total appeals reviewed Board: 19**

**Pending appeals: 0**

**Closed: 19**

**2019 Real & Personal Appeals taken:21**  
**Total appeals reviewed Board: 5**  
**Pending appeals: 16**  
**Closed: 0**

Weekly updates and daily status kept for the 2019 appeal log by Nancy Edgeman.

**BOA acknowledged**

#### **VI: EXEMPTIONS**

**a. Property Owner: Hammond Donald K**  
**Map & Parcel: M04-12**  
**Tax Year: 2019**

**Contention:** Mr. Hammond visited the office on June 27, 2019 to file for the Veterans Exemption.

**Determination:** Mr. Hammond presented a letter from the Department of Veterans Affairs stating that his combined service connection evaluation is 100% dated June 28, 2019.(See letter in file)

**Recommendation:** Based on the information presented I recommend Approval for the Veterans Exemption per O.C.G.A 48-5-48(a)(2).

**Reviewer: Brandy Hawkins**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

#### **VII: APPEALS**

**a. Owner: Logan James Lamar**  
**Tax Year: 2019**  
**Map/ Parcel: 64D-30**

**Owner's Contention:** 10% increase in one year is too much. House value increased.

**Owners asserted value:** \$37,461

#### **Determination:**

1. The subject property is 0.80 acres located on 321 West Spring Creek Road and has an improvement value of \$29,118, accessory value of \$7,095, and a land value of \$4,886 for a total fair market value of \$41,099.
2. Last year's (2018) total fair market value was \$37,461 a \$3,638 difference from current year's (2019) value of \$41,099.
3. The increase came from removing an Economic Obsolescence of 0.88 from the residential improvement.
4. A field visit was done on 6/25/19 and it was discovered:
  - a. The sketch of the residential improvement was completely wrong. We measured the house for the correct dimensions and sketch which altered the heated area from 1,138 sq ft to 1,304 sq ft.
  - b. A Physical Override of 0.72 was removed and an Effective Year Built of 1970 was applied to lower the Physical Depreciation of the residential improvement to 0.66 due to deterioration where the house sits on the foundation.
  - c. The above changes to the residential improvement would alter the value per square foot to \$22 from \$26 per square foot value it is at currently.
  - d. All accessory buildings we have on record are incorrect. The 26x30 garage and 20x30 lean-to on record were not located and should be removed.

e. A 12x17 carport pre fab metal with floor, 20x24 garage pre fab metal, 16x30 implement shed roof only, 8x20 implement shed floor, walls, & roof, 14x19 lean-to, 12x16, 22x25, and an 10x16 utility buildings were discovered and recorded on the property.

f. The neighborhood study shows a median of \$19 value per square foot and an average of \$21 value per square foot. The subject property is a little higher at \$26 value per square foot.

g. The sales study shows a median of \$17 value per square foot and an average of \$18 value per square foot. The subject property is higher at \$26 value per square foot.

h. According to O.C.G.A. 58-5-299 (c) (4) we are allowed by law to increase values during an active appeal. **O.C.G.A. § 48-5-299 (c) (4)** The board of tax assessors may increase or decrease the value of the real property if, after a visual on-site inspection of the property, it is found that there have been substantial additions, deletions, or improvements to such property or that there are errors in the board of tax assessors' records as to the description or characterization of the property, or the board of tax assessors finds an occurrence of other material factors that substantially affect the current fair market value of such property.

**Recommendation:** Making the above discovered changes to the record would alter the improvement value to \$28,330 a \$22 per square foot value, the accessory value to \$12,378, and the land value would remain the same at \$4,886 for a total fair market value of \$45,594, an increase of \$4,495 from this year's total fair market value of \$41,099.

**Reviewer:** Bryn Hutchins

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Richter**

**Vote: Two voted yes, one abstained**

**b. Owner: Adams Taylor & Daryll**

**Tax Year: 2019**

**Map/ Parcel: 3-52-B**

**Owner's Contention:** Same building recorded twice.

**Owners asserted value:** \$41,317

**Determination:**

1. The subject property is 0.40 acres located on Highway 48 near the county line and has a commercial/residential improvement value of \$76,152, and a land value of \$2,160 for total fair market value of \$78,312.
2. A field visit was done on 5/10/2019 using mobile assessor; appraisers doing the review at that time believed the improvement on the property was used as a residence. The improvement was currently recorded as a commercial garage/shop. They recorded it as a residential improvement with intentions of deleting the commercial improvement upon arrival back at the office along with making other adjustments. These adjustments were never made.
3. A field visit was done on 6/25/19 for this appeal.
4. During verification of data in the record it was discovered the value of the improvement as a commercial building was incorrect. After making corrections to the commercial improvement in Telnet a correct fair market value was reached.

**Recommendation:** Remove the residential improvement and apply the correct fair market value from Telnet to the override value in Wingap for the commercial improvement. These changes would alter the improvement value to \$39,157, and with the land value remaining the same at \$2,160 would change the total fair market value to \$41,317.

**Reviewer:** Bryn Hutchins Randy Espy

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Pauley

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

**c. Owner:** Adams Taylor & Daryll

**Tax Year:** 2019

**Map/ Parcel:** 3-52-A

**Owner's Contention:** A 60 foot long mini warehouse value is on a 50 foot long mini warehouse.

**Owners asserted value:** \$109,072

**Determination:**

1. The subject property is 1.25 acres located on Highway 48 near the county line and has an commercial improvement value of \$83,658, accessory value \$2,527, and a land value of \$24,375 for total fair market value of \$110,560.
2. A field visit was done on 5/10/19 using the mobile assessor; appraisers doing the review at that time added a 20x90 mini warehouse to the record. A 20x60 mini warehouse was measured to check dimensions and was found to be 20x50. These adjustments were recorded using mobile assessor which then uploads to WinGap, however true commercial improvement values are reached by entering them in to Telnet.
3. A field visit was done on 6/25/19 for this appeal and it was discovered that:
  - a. The sketch of the hardware store on the property was incorrect. The dimensions were measured and corrected and a sketch was drawn. These dimensions were entered into telnet to receive a corrected true fair market value.
  - b. A 6x8 accessory deck or landing which had a total fair market value of \$205 was found to be in poor condition. This accessory was sound valued to \$0.
  - c. A 6x6 accessory pump house which had a total fair market value of \$142 was sound valued to \$0. All pump houses we discover on property we record but do not give them a value. This is due to their contributory value being considered when selling property and there single functional use.
4. The 20x50 mini warehouse was entered into Telnet to reach a fair market value.
  - a. While verifying data in the record and checking value per square foot of the mini warehouses the 20x50 is at \$10.05 value per square foot. The 20x120 mini warehouses was found to be at \$9.39 value per square foot while the 20x90 which was recorded 5/10/19 was at \$17.00 value per square foot. It was entered into telnet to reach a true fair market value.

**Recommendation:** Place the correct value received from correctly entering data and dimensions in Telnet on the 20x50 and 20x90 mini warehouses and the hardware store. Then place fair market value in improvement override in Win Gap. Sound value the 6x8 accessory deck or landing and 6x6 pump house to \$0. These corrections would alter the commercial improvement value to \$71,093, the accessory value to \$1,739 and the land would remain the same at \$24,375 for a total fair market of \$97,207.

**Reviewer:** Bryn Hutchins and Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Pauley

**Second:** Mrs. Brady

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

**d. Map & Parcel: S34-39**  
**Owner Name: Mabray Josephine M**  
**Tax Year: 2019**

**Owner's Contention:** Owner has made improvements to exterior, new windows, roof and replaced siding on back of house, some interior remodel and repair plumbing, paint, carpeting and fixtures.  
**Owner's Value assertion:** \$79,500

**Determination:**

1. The subject property is located inside Summerville City limits on North Washington Street facing the back side of the cemetery off Highland Ave, Summerville.
2. The house has brick/wood siding, 90 grade, built in 1949 with approximately .37 acres with a total fair market value of \$38,996.
3. During the property visit on June 26, 2019, the following observations were made:
  - There is a metal roof over original asphalt shingles and some rotting in the fascia and no boxed in eaves or gutters.
  - The replacement metal roof was observed as not being too old but wavy on front and bulking in back.
  - The windows and doors are new and the entire back exterior has been replaced.
4. Since there are fascia issues and a wavy roof, the physical is about 78 for remodel of houses of this year built. Increasing grade from 90 to 100 to be in line with comparables and removing the economic obsolescence to be in line with comparables and comply with data updates in progress; this results in an increase in total fair market value to \$61,606 for the house and land.
5. According to research of the subject in comparison to same type houses selling between \$60,000 and \$65,000, this increase brings the subject property in line with sales.
6. Closet comparable market data to the subject property available is as follows:  
Sale #1 – Inside Summerville City limits – Map/parcel: S24-7 – Brick/110 grade, no economic and built in 1963, physical of 90 sold for \$60,000 in 2018.  
Sale #2 – Inside Summerville City limits – Map/parcel: S28-58 – Wood siding/100 grade, no economic and built in 1949, physical of 65 sold for \$63,000 in 2018.  
Sale #3 – Outside City limits, however; a close comparable to the subject with the exception of year built with higher physical – Map/parcel: 50B-57 – Brick/105 grade, no economic and built in 1982, physical of 97 sold for \$65,000 in 2018.

**Recommendation:** Suggesting the corrections and updates for subject property and bringing it in line with sales for an approximate total fair market value of \$61,606.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mrs. Brady**

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

**e. Map & Parcel: 28-16**  
**Owner Name: Hurley Mary Nell Durham**  
**Tax Year: 2019**

**Owner's Contention:** Up until last year she didn't pay any taxes, she is 87 years old and lives alone.

**Owner's Value Assertion:** \$80,682 – pool has not been used in many years and can't be repaired

**Determination:**

1. This property is approximately two acres located at 1438 Fish Hatchery Rd, Summerville with a total fair market value of \$92,505.
2. The improvement value is \$69,774; the land is \$9,240, the in ground pool value is \$11,823 and utility building and lean-to at \$1,668.
3. The house and land are exempt under the Local County and local school tax exemptions for seniors; which does not exempt accessories on the property.
4. During a property visit on June 28, 2019, an additional utility building was discovered and the pool was observed as being completely destroyed.
5. The house and land data on record are accurate with the house physical at 79 due to age, no remodel or repairs and needs a new roof.
6. Adding the 10x19 utility building at 70 grade/60 physical and adjusting the pool to a sound value of \$0 brings the accessory value to \$2,646.

**Recommendation:** Suggesting updates, adjusting the pool value and leaving the house and land value as is for a total fair market value of \$81,660 for tax year 2019

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mrs. Brady

**Second:** Mr. Pauley

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

**f. Map & Parcel: L01-36 Personal Property acct # 541**

**Owner Name:** S & Z Pirani Inc, DBA: Pure Stop, Lyerly

**Tax Year:** 2019

**Owner's Contention:** Store is being leased and the business owner thought the lessee would report changes for inventory disposals. Please send future returns and all mail to Spirani Inc, 260 Hwy 114, Summerville GA 30747.

**Owner's asserted Value:** \$30,411

**Determination:**

1. The business is located at 6138 Hwy 114, Lyerly GA 30730 with current commercial furniture, fixture and equipment value of \$15,411 and an inventory value of \$81,970.
2. The personal property return was mailed to location address of property as indicated on record and was then forwarded to their accountant/agent with no changes indicated for 2019.
3. The owner and responsible party for taxes of the business came in June 28, 2019 and were unaware of the lessee sending the return without changes until they forwarded the assessment notice to him.
4. The property owner questioned if inventory was not included on the asset list wouldn't we remove it.
  - He was informed that we must receive a disposal list and an indicated value with the return form.
  - And there was no indicated value, balance sheet or disposal list and therefore, at this time we could only make corrections for clerical errors or the owner has a right to an appeal.
6. The policies and procedures to determine clerical errors were discussed and the owner is aware that this is not a clerical error. It is outside the guidelines and standard procedure for the Board of Assessors to accept disposals after the April 1<sup>st</sup> return deadline without a clerical error.
7. He would like to appeal: he called after receiving the bill in 2018 and was informed it was too late and he could make changes this year. (Note on file: an appointment for November 9, 2018 was set to review this account with the owner and was noted as "No Show")
  - Standard procedure is to inform property owner's to file a return by the April 1 deadline to process any changes in personal property.
8. A 2019 personal property return was filed and no 2018 return was filed for this account.

**Recommendation:** Suggesting address correction, leave all values as notified for tax year 2019 and make corrections to inventory change upon receipt of an asset list with balance sheet or disposal beginning 2020 to comply with Board policy and standard procedure and maintain uniformity among all business accounts.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mr. Pauley

**Second:** Mr. Richter

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

**g. Map & Parcel: 90-3-D**

**Owner Name:** Hightower, David & Diane

**Tax Year:** 2019

**Owner's Contention:** 1. Accessory values lists swimming pool and implement shed that are not on the property, but are located across the road at 7789 Dry Creek Rd. 2. The average sales price of 5 comparable properties in the area sold in 2018 was \$2084 per acre. I valued my property higher at \$3100 per acre which is higher than the highest comp. Then added the value of the low cost barn and 24x30 implement shed that is actually are on the property to arrive at my value assertion of \$71,881.

**Owner's Value Assertion:** \$71,881

**Determination:**

1. This property is approximately 22 acres located off Dry Creek Rd, Summerville and has four accessories on record but only two actually on the property. There is a mobile home on the property up on the hill in the open field area which is on a separate account for prebill mobile homes.
2. The land is currently valued at \$87,780 or \$3,990 per acre and the accessory value is \$18,121, a total fair market value of \$105,901. (The correct accessory value is \$3,699 after removing the pool and utility building and correcting remaining accessories.
3. All but one sale provided by the property owner are comparable and used in the market analysis. The sales median of comparables is \$2,752 price per acre with the subject property valued at \$3,990 on record.
4. Removing the duplicated accessories and reducing the land value closer comparable's median at \$2,752 price per acre, brings the total fair market value below the owner's asserted value of \$71,881.

**Recommendation:** Suggesting accepting the property owner's asserted value of \$71,881 as total fair market value of buildings and land for tax year 2019.

**Reviewer:** Wanda Brown

**Motion to accept recommendation:**

**Motion:** Mr. Richter

**Second:** Mrs. Brady

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

**h. Owner: Beersheba Presbyterian Church**

**Tax Year:** 2019

**Map/ Parcel:** 25-13-A

**Appraiser notes:** Property was visited on 06/24/19 for purpose of appeal review. It is located on Hwy. 337 north of Trion-Teloga Road. The current TFMV is \$88,921.

**Owner's Contention:** Needs valuation for insurance purposes.

**Owners asserted value:** unknown, no value recorded on previous records for church building

**Determination:**

1. The home recorded on property should have central heat and air added to record. Field inspection indicates grade should be adjusted to 110. These changes increase the value of home by \$10,702 to \$79,103.
2. There are 2 utility buildings on the property that are not recorded. One is 8x9 and reflects a value of \$536; the other is 12x30 and reflects a value of \$3,890. These buildings add an accessory value of \$4,426.
3. The church building on the property was not recorded. It was sketched and valued commercially in the telnet system. The value of this building is \$203,665 as a grade 150 with an area of 6,012 square feet.
4. The property is considered exempt at this time.

**Recommendation:** I recommend correcting the home and adding unrecorded buildings to the record for a TFMV of \$307,714. This is an increase of \$218,793 from the original 2019 tax value. The property should remain in exempt status. I also recommend suggesting the use of a certified fee appraisal service to obtain a value for insurance purposes.

**Reviewer:** Randall Espy

**Motion to accept recommendation:**

**Motion:** Mr. Pauley

**Second:** Mrs. Brady

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

**i. Owner:** Eldridge, James G.

**Tax Year:** Home

**Map/ Parcel:** 7A5-24

**Appraiser notes:** Home was visited on 10/31/18 for a sales review. We also visited on 6/28/19 for an appeal visit. The home is located on South Brow Drive in Cloudland. The 2018 sale price was \$333,000.

**Owner's Contention:** Real estate values are at best stable from last year for this subdivision. However, a 1.4% increase in value from last year for a 68 year old one bedroom cabin does not reflect this flat line.

**Owners asserted value:** \$102,844 to \$104,286

**Determination:**

1. This property value increased by \$1,442 from 2018 tax year to 2019 tax year. This increase came from adjustments made to the physical condition of the home, the correction of fireplace attributes, removal of the economic obsolescence factor, and adjustment of physical condition of the accessory garage during field inspection.
2. This increase was not due to any adjustments made for correction of the sales ratio of homes sold countywide. The sales ratio for this home from the 2018 sale is .12 which is way below the ratio range required by the state of .36 to .44.
3. The current TFMV of \$105,728 is only 31% of the sale price of \$333,000.
4. After field inspection for appeal purposes it was determined that the garage should be classified as a utility building. This change would decrease the accessory value from \$5,838 to \$4,350.
5. After the appeal visit and a consultation with the appraisal staff it was determined that the grade of home should be adjusted to approximately 85. This change would give the home a value of \$52,081. This change should be applied to 2020 tax year for a TFMV of \$111,469.



**Recommendation:** I recommend correcting the garage to a utility building for a TFMV of \$104,240 for a reduction of \$1,488. I also recommend adjusting the grade of home for tax year 2020.

**Reviewer:** Randall Espy and Noah Meadows

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

**Vote: Two voted yes, one abstained**

**j. Owner: Wright, Phillip & Twyla**

**Tax Year: 2019**

**Map/ Parcel: 15-75**

**Appraiser notes:** Home built in 1998 is located on Blowing Springs Road and was visited for appeal purposes on 7/1/19. The current TFMV is \$131,505.

**Owner's Contention:** Old log cabin has no value. Land should be valued same as neighboring parcel around \$800 an acre. House owner lives in should be valued like last year.

**Owners asserted value:** \$95,044

**Determination:**

1. Land value increased from \$49,781 to \$52,710 due to correction of a clerical error recorded in 2018 and the increase of approximately 3% applied by the state for land in conservation use. The clerical error was the use of the wrong access factor (3.4472222) and should have applied a factor of 3.65. The values for land in conservation use come from the D.O.R. 2019 conservation use tables.
2. The old cabin on this land currently has a value of \$10,073 and has been deemed to have a zero value per field inspection and approval of chief appraiser. The removal of this home as a residence should increase the amount of acreage under the covenant by 2 acres.
3. The home in which the owner lives; increased from \$67,852 in 2018 to \$68,722 in 2019. An increase of \$870. This increase was applied due to adjustment of the neighborhood factor of similar homes which was necessary to comply with state regulations regarding the countywide sales ratio.
4. The home in which the owner lives has undergone some repairs for which there was a functional obsolescence applied. This obsolescence should be removed for tax year 2020. An enclosed porch, deck, and open porch have been added. The estimated value of the home for 2020 will be approximately \$92,835.
5. The changes listed above indicate a value of \$121,432 for tax year 2019. This is a reduction of \$10,073.

**Recommendation:** I recommend applying a sound value of \$0 to the old cabin and list as an old house under accessories. I recommend correcting the acreage under covenant. I recommend no changes to the home or land values.

**Reviewer:** Randall Espy/Noah Meadows

**Motion to accept recommendation:**

**Motion: Mr. Pauley**

**Second: Mr. Richter**

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

**k. Map / Parcel: 75-23**

**Property Owner: Storey Lands Inc.**

**Tax Year: 2019**

**Value Assertion:** \$880,097 FOR LAND

**Owner Assertion:** See letter in file.

**Appraisers Notes:** The Storey Lands Inc. tract sold off 2 acres on the south end of the Chattooga / Floyd County line in 2018.

**Determination:**

1. Property is located on both sides of Highway 27 and South Little Sand Mountain Road. The property acreage was 480.53 before the 2018 split off of 2.00 acres. The property has good access and had a access factor of 5.75 after the 2 acres was split, this was the reason the access factor changed. Before the split it had an access factor of 4.38. The land value was \$1,150,282 with a land value per acre of \$2,404.
2. After property had the split off of the 2 acres, the land value should have been \$876,215. The access factor should have been 4.38 NOT 5.75.

**Recommendations:** It is recommended to change access factor to 4.38 for a land value of \$876,215. This amount is lower than assertion value however the property owner asserted the value off of 480.53 acres not 478.53. This adjustment would make the Fair Market Value \$876,215.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**I. Map / Parcel: 85-2**

**Property Owner: Andrew E & Autry Thomas Brock**

**Tax Year: 2019**

**Value Assertion:** \$0

**Owners Contention:** Record shows 7.91 acres but it's actually 1.02 acres.

**Appraisers Notes:** This property was taxed at 7.91 acres since 2006. Acreage should be 1.02 acres per plat book 11 page 193.

**Determination:**

1. Property is located on Haywood Valley Road. Property was taxed at 7.91 acres on the land for a land value of \$39,677. The residence was valued at \$31,227 and the accessories are valued at \$360 for a total fair market value of \$71,264.

2. After adjustments to land to 1.02 acres, the land value is \$4,488 and the residence is valued at \$31,227 and accessories valued at \$360 for a total fair market value of \$36,075.

**Recommendation:** It is recommended to value the land at \$4,488 and leave residence at \$31,227 and accessories at \$360 for a total fair market value of \$36,075.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mrs. Brady**

**Second: Mr. Pauley**

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

**m. Map / Parcel: 38-163**

**Property Owner: Elaine V Pledger & Connie Stone (2019 deed new owner)**

**Tax Year: 2019**

**Value Assertion:** \$8,000

**Owners Contention:** Owner states paid \$7,650 for the land.

**Appraiser's Notes:** This property has the wrong land use type and market area access codes.

**Determination:**

1. Property is located off of Mahan Road and joins property that the owner has on Mahan Road. The property is 8.21 acres that was accessible by easement across Ms Stone's property. The 8.21 acres had a land use type of 7B6-SM AC Market Area 6. The property had a desirability factor of 2.00 for a land value of \$31,198 and a value per acre of \$3,800.
2. After adjustments to land the 8.21 acres would have a land use type of 704-MA4 Market area 4. The property desirability factor would be 1.30 for a land value of \$19,211 and a value per acre of \$2,340.

**Recommendation:** It is recommended to change acc/des factor to 1A / 1.30 and change land use type to 704-MA4 Market Area 4 and value the land at \$19,211 for a total fair market value of \$19,211.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

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

**VIII: COVENANTS**

**a. Covenants in lieu of appeal:**

NAME	MAP & PARCEL	ACRES	CUVA ACRES
BROWN JEREMY	8700000012	36.87	34.87
ZELLNER CARLOS L	000550000013000A	43	41
ZELLNER CARLOS L	5500000129	59.73	57.73
RATLIFF CLIFF	21-65	62	62
KIRBY KERRY	38-166	16.88	16.88

**Requesting approval for covenants listed above:**

**Reviewer:** Brandy Hawkins

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mrs. Brady**

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

**b. Covenant Continuation:**

NAME	MAP & PARCEL	ACRES	CUVA ACRES
QUINLIVAN FARMS LLC	41-17	110.09	110.09

**Requesting approval for covenants listed above**

**Reviewer:** BRANDY HAWKINS

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Pauley**

