

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

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Chattooga County  
Board of Tax Assessors  
Meeting of March 26, 2014

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<b>Attending:</b>	<b>William M. Barker - Present</b> <b>Hugh T. Bohanon Sr. – Absent</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter - Present</b> <b>Doug L. Wilson – Present</b>
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Meeting called to order @ 9.15 a.m.

- A. Leonard Barrett, Chief Appraiser – present
- B. Nancy Edgeman, Secretary – Present

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes for 3/19/2014**

The Board of Assessor's reviewed, approved and signed.

**II. BOA/Employee:**

**a. Time Sheets**

*The Board of Assessor's reviewed, approved, & signed*

**b. Email:**

1. Ga Department of Revenue

2. Randy's classes

The Board of Assessor's acknowledged

3. Randy's continuing education (requesting discussion in BOA meeting)

Discussion tabled pending answers from the following questions;

**1. Is the June class already made?**

Ms. Shaw explained the June class has 7 registrants so far and needs a total of 15 to hold the class.

**2. Will he be able to take the regional exam a week later?**

Taking the test a week later would not be a problem. Ms. Shaw stated she could request the instructor grade the exam and send it to her the day of the exam.

**Motion to enroll Mr. Espy in the April class:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

**III. BOE Report: Roger to forward via email an updated report for Board's review. Please see attached Boeq report.**

**The Board of Assessors acknowledged that email was received**

**a. Total 2012 Certified to the Board of Equalization – 44**

**Cases Settled – 36**

**Hearings Scheduled – 8**

**Pending cases –8**

**b. Total 2013 - 2014 Certified to the Board of Equalization – 11**

**Cases Settled – 10**

**Hearings Scheduled – 0**

**Pending cases – 1**

- c. Total TAVT Certified to the Board of Equalization – 11**  
**Cases Settled – 10**  
**Hearings Scheduled – 2**  
**Pending cases – 2**

**Requesting the Board acknowledge there are 10 hearing scheduled at this time.**

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

Mr. Barrett explained that Mr. Ledford saved the difficult splits and transfers for last and has only 6 left. Mr. Barrett also explained that he and Kenny is going to start on the Sales Analysis.

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

**2012 Appeals taken: 184**

Total appeals reviewed Board: 149

Leonard Reviewing: 0

Pending appeals: 35

Closed: 109

**2013 Appeals taken: 223**

Total appeals reviewed Board: 77

Leonard Reviewing: 12

Pending appeals: 144

Closed: 72

*Includes Motor Vehicle Appeals*

**Appeal count through 03/25/2014**

Weekly updates and daily status kept for the 2012 and 2013 appeal log: Nancy Edgeman - There are currently 0 of the 2012 and 15 of the 2013 pending appeals in Leonard's file to be reviewed - **The Board acknowledge**

**VI. APPEALS:**

a. Map & Parcel: 50-56

Owner Name: Signature Interior Woodwork

Tax Year: 2012

Owner's Contention: We are in receipt of the Property Tax Assessment Notice for the tax year 2012 for Signature Interior Woodwork, account #527800 010, in the amount of \$846,612.00. We at Signature Interior Woodwork feel that this estimation of current value is in excess of market value and therefore we wish to contest this valuation

Appraisers note: When comparing values of Industrial Blds for equity purposes consider the "Type" of Building (Office, Manufacturing, Warehouse, Sewing, weaving, Lab, Etc.) Example: Office blds are typically finished with more partitions than a Warehouse. Also consider the grade, Phy Dep, Height, Enclosures and excessive Sq footage.

Finished additions, equip rooms, office additions were added to the total sq footage of all building here to determine the Value per sq foot. Low cost additions, Canopies, etc, were not.

**Determination:**

1) Signature Wood has a mostly unfinished Enam steel manufacturing Bld in the Summerville Industry Park on Hwy 100. Its avg height is 16 foot. The Total Bld value is \$785,169, giving a sq foot value of \$21.51

2) Here is a brief description of the Subject and other Industrial Buildings located in the county; (All Blds within the Parcel are listed, regardless of the bld "Type")

	# blds	Year	Sq foot	Grade	Phy dep	Avg per SF
Signature Wood	1	1985	36,500	100	95	\$21.51
Century Glove	1	1994	26250	100	100	\$12.50
Milford Morgan	1	2000	20,000	100	100/98/70	\$31.67
Integrated Laser	1	2003	24,900	100	100	\$25.65
Aladdin 50-58B	2	94 - 95	55,000 - 93,750	100	100/81	\$12.13
Aladdin 39E-48	4	1998	720 - 150,000	100s	100/78	\$16.25
Wire tech	2	73 - 81	8,000 - 12,160	80	70 - 85	\$6.96
Best Glove Mo6-8	7	56 - 99	832 - 30,007	80s	60/70 - 99/70	\$14.05
Best Glove M02-41	13	56 - 75	880 - 13,612	80s	43/70 - 75/70	\$9.88
Mohawk	15	56 - 80	2,688 - 150,528	125s	20/66 - 91/30	\$6.17
Mt. Vernon	35	1875 - 1996	4,000 - 200,100	80 - 125	30/90 - 100	\$3.80

3) Mt. Vernon's three newer blds, built after 1992, have an avg sq ft value of \$9.11.

4) The Avg sq foot value of all Manufacturing type buildings built after 1962 for all parcels above is \$9.29. (Office, lab type blds removed)

**Recommendation:** Lower the Subject's per sq foot value to near \$9.31 for the 2012 Tax year. It would be \$339,085; It will remain the same \$61,443.

Total Value for 2012 should be \$400,528.  
(Industrial Blds should be reappraised/adjusted as soon as possible)

**Reviewer Johnny Pledger**

### ON HOLD PENDING FURTHER INFORMATION

#### ADDENDUM TO BOA AGENDA SIGNATURE WOODWORK

OWNER: Signature Interior Woodwork  
MAP/PARCEL: 50-56

Upon request for comparison of buildings closer in age, size, and type of material; I pulled 6 buildings from the previous comparisons.

Signature Wood (subj) 1985	36680	\$21.41
[COMPS]	Year	S.F.
Wire Tech	1981	12160
Aladdin (mfg)	1994	55000
Aladdin (whs)	1995	93750
Best Glove (whs)	1986	7583
Century Glove (whs)	1994	26250
Mohawk Carpets (mfg) 1980	40176	\$4.38

The median of these figures is---\$10.54

The average of these figures is---\$9.60

The subject property is out of the range of the 6 comps.

**Recommendation:** Adjust value in accordance with Johnny's recommendation. This would give subject a value very close to the average.

**REVIEWER RANDY ESPY**

**Motion to accept recommendation at \$9.60 sq. ft.**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

b. Map & Parcel: 59B 1  
 Owner Name: Morris Grigsby  
 Tax Year: 2012

**Owners Contention:** Owner is appealing on the grounds that "The property value was \$54,000.00 last year and the property value went up to \$60,552.00 this year. The Summerville News stated that the property value would stay the same or in some cases go down. The house has not been lived in since August 2011 and the water and gas is turned off and house is used only for storage".

**Determination:** In 2011 there was a value freeze on property at which time the subject total FMV was \$54,000.00. In 2012 value freeze was lifted per Georgia General Assembly. Property was adjusted to current market and land value adjusted to reflect current market value. The total FMV of subject was increased to \$60,552.00 (house value \$15,598.00 land value \$44,954.00). Subject property is located at 824 Sloppy Floyd Lake Road on 14 acres house grade of 65 with 972 sq ft and value of \$15,598.00 and a value per sq ft of \$16.00. The neighborhood house comps have an average of 10.19 acres house grade of 68 with 1048 sq ft and house value of \$13,310.00 value per sq ft of \$13.00. Neighborhood land has an average of 14.71 acres with average land value of \$48,083.00 and value per acre of \$3,468.00. The comparable houses have an average of 2.18 acres and house grade of 70 with 882 sq ft and house value of \$14,810.00 and a value per sq ft of \$17.00. The comps land has an average of 14.43 acres with an average land value of \$54,769.00 a value per acre of \$3,929.00. The average acres of the comp/neighborhood I is 14.45 with average land value of \$51,426.00 with average per acre of \$3,699.00.

**Recommendation:** The subject house value (\$15,598.00) seems to be in line with the neighborhood/comps (\$14,060.00) the recommendation is to leave the value of the subject house as it is. The subject land value (\$44,954.00) does not seem to be in line with the neighborhood/comp land (\$51,426.00). Subject land is higher in value by \$6,472.00 however the average value per acre is \$488.00 higher on the neighborhood/comp land so the recommendation is to leave the value of the land as it is.

**REVIEWER CINDY FINSTER**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

c. Map & Parcel: 15 6 A  
 Owner Name: Donna Wright  
 Tax Year: 2012

**Owner's Contention:** Subject property is located at 3255 Shinbone Valley Road on 1.10 acres with a house value of \$94,476.00 a grade of 105 with 2786 sq ft which includes a basement with 64% living area and 36% storage. The value per sq ft is \$34.00.

**Determination:** The four comps used in this study have an average of 9.02 acres with an average house value of \$131,859.00 with an average grade of 108 average sq ft of 2743 giving an average value per sq ft of \$48.00. The four neighborhood houses have an average value of \$86,566.00 with an average grade of 109 with average of 1915 sq ft and a value per sq ft of \$45.00. The overall averages show the subject house value as being \$14,440.00 lower in value than the comps/neighborhood houses and the value per sq ft as \$13.00 lower on the subject than the comps/neighborhood houses. Owner has submitted an appraisal on subject property done by Mike Nelson dated May 22, 2012. In this appraisal it indicates that the min living area has 1713 sq ft for a total of 2786 ft of living space. Subject house has 457 sq ft more than the comps/neighborhood houses. According to the appraisal submitted the subject house value is \$87,476.00. According to our records we have the house valued at \$94,476.00 for a difference of \$7,000.00. The homeowner is requesting a meeting with the BOA. Also after visiting the property I noted that the enclosed garage is being converted into living space so it will add another 400 sq ft to the living area. The new addition will be added on in our system after our filed rep visits the property to check for completion.

**Recommendations:** Subject house does not seem to be in line with the comp/neighborhood houses in value, sq ft or in value per sq ft. The subject is \$14,440.00 less in house value and subject has 457 sq ft more and is \$13.00 less per sq ft. In order to bring subject house within range of the average of the comps/neighborhood houses it is recommended to increase the value of the subject to \$108,916.00 which is an increase of \$14,440.00. This will bring the subject house more in line with the comps/neighborhood houses.

**REVIEWER CINDY FINSTER**

**Motion to accept recommendation effective for 2014**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

## VII. COVENANTS:

a. Property Owner: BARBARA L SANFORD  
 Map / Parcel: 32-13  
 Tax Year: 2014

**Contention: Filing for new Covenant of 15.00 acres of Agriculture land.**

**Determination:**

1. This is a new Covenant for 2014.
2. Research indicates that the total acreage is 15.00 of Agriculture land.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 15.00 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

b. Property Owner: MICHAEL D & JAMES R DAWSON JR  
Map / Parcel: 66-70  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 51.51 acres of timber land**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 51.51 of timber land.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 51.51 acres of timber land.**

**Reviewer Nancy Edgeman**

c. Property Owner: MICHAEL D & JAMES R DAWSON JR  
Map / Parcel: 67-8  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 39.79 acres of timber land**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 39.79 of timber land.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 39.79 acres of timber land.**

**Reviewer Nancy Edgeman**

d. Property Owner: MICHAEL D & JAMES R DAWSON JR  
Map / Parcel: 58.39  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 232 acres of timber land**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 232 of timber land.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 232 acres of timber land.**

**Reviewer Nancy Edgeman**

e. Property Owner: MICHAEL D & JAMES R DAWSON JR  
Map / Parcel: 72-24  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 124 acres of timber land**

**Determination:**

- 1. This is a renewal Covenant for 2014.
- 2. Research indicates that the total acreage is 124 of timber land.
- 3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 124 acres of timber land.**  
**Reviewer Nancy Edgeman**

f. Property Owner: JAMES R DAWSON Jr  
Map / Parcel: 67-42  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 78.68 acres of timber land**

**Determination:**

- 1. This is a renewal Covenant for 2014.
- 2. Research indicates that the total acreage is 78.68 of timber land.
- 3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 78.68 acres of timber land.**  
**Reviewer Nancy Edgeman**

g. Property Owner: JIM HUNTER  
Map / Parcel: 77-2  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 317 acres of agriculture land**

**Determination:**

- 1. This is a renewal Covenant for 2014.
- 2. Research indicates that the total acreage is 317 of agriculture land.
- 3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 317 acres of agriculture land.**  
**Reviewer Nancy Edgeman**

h. Property Owner: DAVID SNYDER, BEVERLY TALLEY, & WENDY PROCTER  
Map / Parcel: 47-80  
Tax Year: 2014

**Contention: Filing for new Covenant of 16 acres of agriculture land**

**Determination:**

- 1. This is a renewal Covenant for 2014.
- 2. Research indicates that the total acreage is 18 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 16 acres will remain in the covenant as agriculture.

3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 16 acres of agriculture land.  
**Reviewer Nancy Edgeman**

i. Property Owner: PLUM CREEK TIMBERLANDS L.P.  
Map / Parcel: 10-22 & 10-27  
Tax Year: 2014

**Contention: Filing for new FLPA Covenant of 514 acres.**

**Determination:**

- 1. This is a new FLPA Covenant for 2014.
- 2. Research indicates that the total acreage is 514 acres,
- 3. Property map is available with file.

**Recommendation:** Approve new FLPA Covenant of 514 acres of agriculture land.  
**Reviewer Nancy Edgeman**

j. Property Owner: PLUM CREEK TIMBERLANDS L.P.  
Map / Parcel: 42-17  
Tax Year: 2014

**Contention: Filing for new FLPA Covenant of 263.81 acres of timber land.**

**Determination:**

- 1. This is a FLPA Covenant for 2014.
- 2. Research indicates that the total acreage is 263.81 acres.
- 3. Property map is available with file.

**Recommendation:** Approve new FLPA Covenant of 263.81 acres of timber land.  
**Reviewer Nancy Edgeman**

k. Property Owner: PLUM CREEK TIMBERLANDS L.P.  
Map / Parcel: 46-37  
Tax Year: 2014

**Contention: Filing for new FLPA Covenant of 262 acres.**

**Determination:**

- 1. This is a new FLPA Covenant for 2014.
- 2. Research indicates that the total acreage is 262 acres of timber.
- 3. Property map is available with file.

**Recommendation:** Approve new FLPA Covenant of 262 acres of timber land.  
**Reviewer Nancy Edgeman**

l. Property Owner: Barbara L Sanford  
Map / Parcel: 32-15  
Tax Year: 2014

**Contention: Filing for new FLPA Covenant of 229 acres.**

**Determination:**

1. This is a new FLPA Covenant for 2014.
2. Research indicates that the total acreage is 229 acres of timber,
3. Property map is available with file.

**Recommendation:** Approve new FLPA Covenant of 229 acres of timber land.  
**Reviewer Nancy Edgeman**

m. Property Owner: Barbara L Sanford  
Map / Parcel: 32-10  
Tax Year: 2014

**Contention: Filing for new FLPA Covenant of 489.57 acres of timber land.**

**Determination:**

1. This is a new FLPA Covenant for 2014.
2. Research indicates that the total acreage is 489.57 acres of timber,
3. Property map is available with file.

**Recommendation:** Approve new FLPA Covenant of 489.57 acres of timber land.  
**Reviewer Nancy Edgeman**

n. Property Owner: William & Nanette Bryan  
Map / Parcel: 89-2  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 84.50 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 84.50 of Agriculture land.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 84.50 acres of Agriculture land.  
**Reviewer Nancy Edgeman**

o. Property Owner: William & Nanette Bryan  
Map / Parcel: 89-4  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 13 acres of Agriculture land that joins map & parcel 74-49. This property is already under covenant.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 13 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 13 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 13 acres of Agriculture land.  
**Reviewer Nancy Edgeman**

p. Property Owner: Shawn & Cynthia Coulter  
Map / Parcel: 70-2-TR-7  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 32.71 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 32.71 of Agriculture land.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 32.71 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

q. Property Owner: Benny & Barbara Price  
Map / Parcel: 83-44  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 54.90 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 54.90 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 56.90 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 54.90 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

r. Property Owner: Sarah J. Wilson  
Map / Parcel: 8-8  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 50 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 52 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 50 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 50 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

s. Property Owner: Jerry & Donnie Sue Brown  
Map / Parcel: 37-112  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 32 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 34 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 32 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 32 acres of Agriculture land.**

**Reviewer Nancy Edgeman**

t. Property Owner: James & Mary Marks  
Map / Parcel: 39-36  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 22.40 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 24.40 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 22.40 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 22.40 acres of Agriculture land.**  
**Reviewer Nancy Edgeman**

u. Property Owner: Jane E Schlachter  
Map / Parcel: 48-66  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 63.73 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 63.73 acres.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 63.73 acres of Agriculture land.**  
**Reviewer Nancy Edgeman**

v. Property Owner: Lynn & Beth Hall  
Map / Parcel: 17-25  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 109 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.
2. Research indicates that the total acreage is 111 acres, Per O.C.G.A 48-5-7.4 (a) (1) (B) 109 acres will remain in the covenant as agriculture.
3. Property map is available with file.

**Recommendation: Approve renewal Covenant of 109 acres of Agriculture land.**  
**Reviewer Nancy Edgeman**

w. Property Owner: David Fletcher Sr. & David Fletcher Jr  
Map / Parcel: 50-2 & 50-1  
Tax Year: 2014

**Contention: Filing for renewal Covenant of 22.02 acres of Agriculture land.**

**Determination:**

1. This is a renewal Covenant for 2014.

2. Research indicates that the total acreage is 22.02 acres
3. Property map is available with file.

**Recommendation:** Approve renewal Covenant of 22.02 acres of Agriculture land.

**Reviewer Nancy Edgeman**

**Motion to accept recommendation to approve Covenants a-w:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All**

#### VIII. RETURNS:

- a. Map & Parcel: S34 16  
Owner Name: Jacqueline P. Strickland  
Tax Year: 2014

**Owner's Contention:** Ms. Strickland is in the Nursing Home and house has not been lived in for several years. House is not livable and value seems too high.

**Determination:** This house is located at 86 Woods Street in Summerville. House has a grade of 85 with 816 sq ft and was built in 1950. House has a value of \$22,842.00 for a value per sq ft of \$28.00. House is in need of repair (see photos).

Mr. Steven Strickland son of Ms. Strickland contacted me concerning his mother's house. His mother is in the nursing home and the house has not been lived in for several years. Mr. Strickland does not live here and Ms. Strickland was not able to maintain the house before and since she has been in the nursing home. Per Mr. Strickland the nursing home is saying that if the house has a value of more than \$20,000.00 they have the authority to take the house. Since this was the family home they do not want to lose it and are asking that we visit the property and make the changes in our system if any need to be made in order to reduce the house value if possible in order for them to keep the house. Mr. Strickland hopes to repair the house in the near future but is unable to do so at this time. Mr. Strickland has sent in a return value of \$16,500.00 for the house and \$3,000.00 for the land making the TFMV of \$19,500.00. On March 24, 2014 the property was visited by our field rep and he found that there was some fascia damage, window damage, siding damage and missing siding, foundation is cracking (see pics).

**Recommendations:** The physical on this house is at 70. Recommendation is to lower the physical to 51 which will give the house a value of \$18,723.00 and the land value is at \$3,000.00 for a TFMV of \$21,723.00.

**Reviewer Cindy Finster**

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All**

#### IX. INVOICES:

1. Summerville Tire & alignment - 3/20/2014 - \$12.00
2. qpublic - invoice # 191829 - 3-21-2014 - \$604.16
3. Office Depot - 3/22/2014 - \$149.46

The Board of Assessors approved and signed

**X. ADDITIONAL: Discussion of policy**

**During the meeting of March 19, 2014 it was discussed changing the policy for the field appraiser to be able to gather data in the field without certification. Mr. Barrett explained after researching the policy it states that an employee must obtain an Appraiser I status within one year. Therefore no change to the policy is necessary.**

**Mr. Wilson requested information on the Plum Creek Properties. Mr. Barrett replied that he would try to have him a comparison sheet for the next agenda.**

**Mr. Wilson requested a copy of the 2012 appeal status spreadsheet.  
Mrs. Edgeman stated she will email a copy.**

**Meeting Adjourned: 10:00 am**

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