

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of July 2, 2014

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Present</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b>
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**Meeting called to order @ 9:00 a.m.**

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

**APPOINTMENTS: NONE**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes June 25, 2014

**The Board of Assessor's acknowledged.**

**II. BOA/Employee:**

- a. **Time sheets** (Mr. Bohannon requested a spreadsheet showing time taken and time available for each employee)

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

**b. Emails:**

**1. 2014 Assessment Notices (Kathy Brown)**

Tax Commissioner, Kathy Brown joined the meeting to discuss using Diversified Companies for printing our assessment notices.

**2. Information for processing assessment notices**

**3. 2015 GMRC aerial Photography**

**4. Note of thanks and appreciation**

**5. Appraisal Books**

Mr. Barker entertained a motion to purchase the appraisal books for the Assessors office.

Motion to purchase appraisal books:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: 3 yes 1 No

**6. Announcement**

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

**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 email was received**

**a. Total 2012 Certified to the Board of Equalization – 67**

**Cases Settled – 57**

**Hearings Scheduled –7**

**Pending cases –10**

**b. Total 2013 Certified to the Board of Equalization – 15**

**Cases Settled – 11**

**Hearings Scheduled – 3**  
**Pending cases – 4**

**c. Total TAVT Certified to the Board of Equalization – 21**  
**Cases Settled – 21**  
**Hearings Scheduled – 0**  
**Pending cases – 0**

**The Board acknowledged there are 10 hearing scheduled at this time.**

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

Mr. Barrett explained the office is double checking all edit files at this time and the notices should go out the week of the July 7<sup>th</sup>.

**NEW BUSINESS:**

**V. Appeals:**

**2012 Appeals taken: 184**

Total appeals reviewed Board: 171

Leonard Reviewing: 0

Pending appeals: 10

Closed: 150

BOEQ with Sales Analysis: 6

**2013 Appeals taken: 228**

Total appeals reviewed Board: 102

Leonard Reviewing: 11

Pending appeals: 126

Closed: 71

*Includes Motor Vehicle Appeals*

**Appeal count through 05/22/2014**

**2014 Appeals taken: 28**

Total appeals reviewed Board: 10

Leonard Reviewing: 17

Pending appeals: 17

Closed: 10

*Includes Motor Vehicle Appeals*

**Appeal count through 07/02/2014**

Weekly updates and daily status kept for the 2012, 2013, & 2014 appeal log: Nancy Edgeman - There are currently 3 of the 2012, 14 of the 2013, and 17 of the 2014 pending appeals in Leonard's file to be reviewed -

**Mr. Barker inquired about the 2013 data for appeals.**

**Mr. Barrett explained the office has been concentrating on preparing for the assessment notices and does not have them at this time.**

**VI. APPEALS:**

a. Map & Parcel:	44-18A-TR-21
Owner Name:	Williams, William A
Tax Year:	2012

**Owner's Contention: TAX APPRAISAL EXCEEDS PURCHASE PRICE**

**Determination:**

1. Value under contention is \$ 23,176.
2. For 2012, the tax appraisal on record was from 5.45 acres. A 28x77 2006 year model manufactured home was located on this property, but was taxed on the Mobile Home Digest.
3. On 02/10/2012 a Certificate of Permanent Location was filed on this Home and property.
4. Also, on 02/10/2012 a \$ 2,000 homestead application was filed on this account.
  - a. The Home was NOT added to the 2012 digest since title was not acquired until after January 1<sup>st</sup> of the tax year.
  - b. The \$ 2,000 exemption was not applied for the same reason.
5. Appellant acquired property 01/24/2012 from Synovous Bank. PT61 indicates that the actual value received by the seller in this transaction was \$ 21,500.
  - a. Per the Appellant, this transaction price also included the aforementioned manufactured home.
    - The Appellant's bill of sale on the home is dated January 20<sup>th</sup> 2011. Listing a price of \$ 21,500.
    - The Appellant's purchase agreement for the real estate is dated October 20<sup>th</sup> 2011, and lists a price of \$ 25,000. This was adjusted December 20<sup>th</sup> 2011 to \$ 21,500 to compensate for vandalism to the home. This copy of the purchase agreement is NOT signed by the seller.
    - The Appellant's warranty deed specifies a date of January 20<sup>th</sup> 2012, stating that the Home was conveyed by bill of sale, and was "not attached to real property".
    - The Appellant reports that the "2011" date on the bill of sale was a typographical error – it should have been 2012. He affirms that the \$ 21,500 was the total transaction price for the home and the land.
  - b. 2012 tax appraisal on the manufactured home was \$ 50,605. The 2012 MH bill was paid by the Appellant (per the Tax Commissioner's Office) on 06/07/2012.
  - c. Total 2012 value, land & home = \$ 73,781
  - d. Based on the Appellant's contention of \$ 21,500, and using the same proportional relationship between the Home and the land, the breakdown would be \$ 6,754 for the 5.45 acres, and 14,746 for the home.
6. Parcel is a portion of the Greg Montgomery Subdivision (26 tracts – a total of 146.21 acres).
  - a. Subdivided in 2001, these properties were assigned the small acreage land class of 7M1.

b. The following chart is a list of the per acre values assigned to this land class.

ACS	VAL/AC		ACS	VAL/AC		ACS	VAL/AC
1	7,400		9	3,325		17	2,945
2	6,700		10	3,135		18	2,945
3	6,000		11	2,945		19	2,945
4	5,300		12	2,945		20	2,945
5	4,370		13	2,945		21	2,945
6	4,133		14	2,945		22	2,945
7	3,895		15	2,945		23	2,945
8	3,610		16	2,945		24	2,945

c. At 5.45 acres, the SUBJECT property was valued at \$ 4252.48 / acre which, on this valuation schedule lies between the per acre value of 5 acres (4,377) and 6 acres (4,133).

d. There is no access or topological factors applicable to this valuation schedule, therefore the acreage appears to have been valued properly per the schedule.

5. In a comparison study with 6 other parcels in this subdivision (shown below) - parcel sizes ranging from 4.95 to 6.84 acres -- the property appeared to be valued equitably.



a. Three properties, acreages 4.95, 5.02, 5.10, were valued \$ 4,407 to \$ 4,364 per acre.

b. Three properties, acreages 6.43, 6.61, 6.84, were valued \$ 3,928 to \$ 4,021 per acre.

c. The SUBJECT property, at 5.45 acres, was valued at \$ 4,252 per acre. Therefore it does not appear the SUBJECT property was appraised excessively in relation to its neighbors.

6. Extracting a 10 item sample from the Georgia Department of Audits & Accounts' 2011 sales study:

a. 8 sales and 2 appraisals; 4 to 8 acres; 2011 transactions

b. This study indicated Chattooga's level of market for these sales to be:

- Mean Ratio = 44.16%
- Median Ratio = 40.09%

- Aggregate Ratio = 38.69%

- The complete 2012 Sales Ratio study (shown below) reported that Chattooga's total level of market, for residential properties, to be 33.58%.



## DEPARTMENT OF AUDITS AND ACCOUNTS

### SALES RATIO DIVISION

#### 2012 SALES RATIO STUDY

#### REVENUE STATISTICS REPORT

#### 027 - CHATTOOGA COUNTY

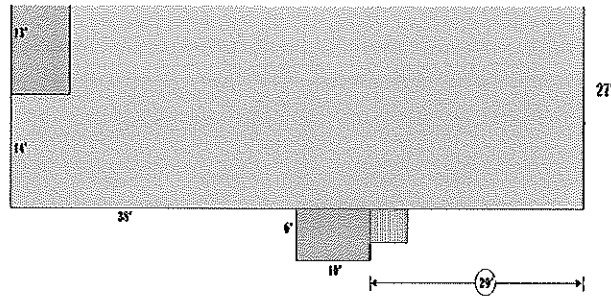
#### 2012 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	82	32.07	35.31	33.58	32.87	18.56	105.48
AGRICULTURAL	90	32.00	34.88	33.41	31.85	20.70	107.06
COMMERCIAL	90	32.00	34.88	33.41	31.85	20.70	107.06
INDUSTRIAL	90	32.00	34.88	33.41	31.85	20.70	107.06

#### PROPERTY CLASS RATIO CALCULATION

CLASS	2012 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	200,580,538	33.58	M	597,336,667	41.30%
AGRICULTURAL	113,387,332	33.41	M	339,429,543	23.34%
COMMERCIAL	44,952,619	33.41	M	134,567,475	9.25%
INDUSTRIAL	110,166,966	33.41	M	329,789,248	22.68%
PUBLIC UTILITY	16,631,193	36.93		45,034,370	3.42%
TOTAL	485,718,648	33.59		1,446,157,303	100.00%

- The preponderance of evidence does not seem to indicate that the 2012 tax appraisal of the SUBJECT land was in excess of market.
- As was stated before, the 2012 tax appraisal on the manufactured home was \$ 50,605
  - Field visit of 05/19/2014 indicated there was an error in the area attributed to this home.
  - Home was listed as 28 x 77
  - Home is actually 27x77, however home has an 8x13 inset open porch that effectively reduced the living area to 26x76



10. NADA manufactured home schedules indicate a value of \$ 40,973

- a. 2006 year model; size 26x76; house style siding and roofing; central H/A; a fireplace/woodstove. (\$40,698)
- b. Applied to this value estimate is the County's values for the following:
  - An 8x13 inset open porch
  - A 10x6 deck with rail
  - A 37x10 deck with rail
  - Total = \$ 1,706

11. Based on this data, this home appears to be over-valued by approximately \$ 8,200.

**Recommendations:**

1. Leave the value of 44-18A-TR-21 unchanged for 2012.
2. Adjust the value of the Manufactured Home on this property to the NADA estimate of \$ 42,404 and authorize refund of any tax overpayment.
3. Add the Manufactured Home to the real estate for 2013 per the T-234 form filed in February of 2012.
4. Approve the \$ 2,000 exemption on this property for the 2013 tax year.

**Reviewer Roger F Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

b. Map & Parcel 44- 18A- TR- 21

Owner Name: WILLIAMS, WILLIAM A & AMY A

Tax Years: 2013

**Owner's Contention:** 2013 TAX APPRAISAL EXCEEDS 2012 PURCHASE PRICE

**Determination:**

2013 tax appraisal is \$ 63,863.

1. Per the enclosed PT-61 form the actual value received by the seller in this transaction was \$ 21,500.

2. Per the enclosed warranty deed, the double-wide manufactured home located on this property WAS intended to be part of the transaction.
3. Per O.C.G.A. §48-5-2(.1)1(3) "... Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year ..."

**Recommendations:**

1. Correct 2013 FMV to \$ 21,500.
  - a. R1 = \$ 13,698, R4 = \$ 7,802
  - b. This is a proportionate breakdown of the purchase price based on the existing value and breakdown.

2. Notify the Tax Commissioner of 2013 value change and breakdown.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mrs. Crabtree

Vote: All

c. Map & Parcel: 8-61-T18

Property Owner: BARNES, CATHERINE

Tax Year: 2012

**Owner's Contention:** Taxes are too high.

Appraiser notes: In 2012 owner was notified of a TFMV of \$239,458. Visited this property 5/8/14. Some changes made to record card for future year. (Basement changed to 195% and 919 basement removed-this change increases value by \$4649)

**Determination:**

**EQUITY-BLDG**

Subject property home is valued at \$11.04 per sq. ft. above the median of comparables after adjustments made in equity study. Value is \$7.75 per sq. ft. above the highest value in range of comparables. The subject is closest in comparison to the comp with the highest value in the range.

**EQUITY-LAND**

Subject land has a value of \$1482 per acre. This value is \$2365 per acre lower than median of comparables. Also, land is valued equal to lowest value in range of comps.

**SALES**

2011 Unimproved land sales comp study indicates subject property's sale price per acre is \$1634 above median. Sale price is within range of sales comps.

2012 Unimproved land sales comp study indicates subject property's sale price per acre is \$838 above median. Sale price is within range of sales comps.

The tax value of the subject land is 40% lower than the 2011 median sales price per acre.

The tax value of the subject land is 54% lower than the 2012 median sales price per acre.

**Recommendations:**

I recommend lowering the per sq. ft. value of the home to \$65.66. This makes the value of the home; \$180237.

I recommend making no changes to land value.

The TFMV for land and improvements should be approximately \$196,183.

Owner's contention is taxes are too high. This statement implies that tax rates are too high, which may be an issue owner should take up with the county commissioner.

**Reviewer Randy Espy**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Crabtree

Vote: 3 Yes 1 No

d. Property: 7A4--47

Appellant: GRAHAM, KRISTINA

Years: 2012

**Contention:** Market Value.

**Determination:**

1. Value under contention is \$ 437,902
2. For the 2012 tax year, the value of this property was reduced approximately \$ 38,300 from its 2011 value. This was due to the Board's reduction of the unit value for residential buildings from \$ 270 to \$ 236 for 2012.
3. A field visit conducted 05/08/2014 found no excessive deficiencies in the land, or the improvements.
4. There is no documentation or indication of the condition of the improvements on 01/01/2012.
5. Checking the 2012 record on 140 brow or possible-brow parcels, this appraiser could find no 2011 transactions of brow property. Neither of the land studies done for 2011 or 2012 designated any parcels as brow parcels as far as this appraiser knows. Therefore it is not possible to do a definitive market land study on brow parcels.
6. For 2012 the improvements to this property were listed as
  - a. The primary dwelling 3,830 SQFT of living area, built 1984. 2012 value was \$170,062
  - b. Guest house – 1,088 SQFT of living area, built 1952. 2012 value was \$47,560.
  - c. Chauffeur Quarters – 360 SQFT of living area built 1954. 2012 value \$17,963.
  - d. 512 SQFT pool valued at \$ 10,710 for 2012.
  - e. 672 SQFT 2 car garage valued at \$ 8,971 for 2012.
7. For 2012 the land component of this property was listed as:
  - a. 5.33 acres of land sound value at \$ 196,466.
  - b. For 2010 this property was divided into 5 separate accounts. For 2011 these parcels were combined into a single account.



- c. The 2011 land value (unchanged for 2012) was derived by summing the individual land values of these 5 parcels.

## 8. PRIMARY HOUSE VALUE.

- a. In an equity comparison, using 4 nearby "brow" houses.
- Size Range – 2,798 to 3,207 SQFT. (SUBJECT is 3,830 SQFT.)
  - Year Built Range – 1926 to 1949. (SUBJECT is 1984)
  - Grade / Quality Range – 2 @ 120, 1 @ 125, and 1 @ 130. (SUBJECT was graded at 125 for the 2012 tax year)
  - For 2012, the Primary House was valued at \$ 44.40 per SQFT.
    - ❖ Samples ranged from \$36.19 to \$ 39.39 per SQFT.
    - ❖ The measures of central tendency of this sample seem to indicate a mid-range per SQFT value of \$ 39.00 to \$ 39.50
  - However, as is noted in the "Year Built Range" above, these four houses are significantly older than the SUBJECT; ranging from 35 to 58 years older
  - When these four houses are adjusted for age:
    - ❖ The per SQFT range changes to \$ 41.73, \$47.92, \$ 49.13 and \$ 52.16 lowest to highest.
    - ❖ The measures of central tendency of this sample now might indicate a per SQFT value of \$ 48.00 to \$ 48.50
    - ❖ The SUBJECT house was valued at \$ 44.40 / SQFT for 2012.
- b. Based on this Study, the per SQFT value of the primary house does not appear excessive or out of line

## 9. LAND VALUE.

- a. For 2011 and 2012 the land component of this parcel was treated as a single contiguous parcel. For 2012 this parcel was rendered this way on the county's cadastral maps.
- b. The western-most portion of this parcel (360' x 180') is separated from the remainder of the parcel by a public road (Mimosa Street) and should be valued and considered as a separate parcel on the county's tax digest. Historically, the Board sound value small parcels in this section of cloudland at \$ 1,200, middle size parcels at \$ 2,000, and larger parcels at \$ 3,800. (Please see the following map showing total land values in this area).



- c. The brow properties adjacent to the SUBJECT are all valued on a "per brow foot" basis. Although the SUBJECT land is sound valued for 2012, the record lists a brow frontage of 400 feet. In a comparison with 6 adjacent brow parcels:
  - The value of the SUBJECT (at \$491 per brow foot) was the highest in this study.
  - The measures of central tendency indicated a "per brow foot" value of \$416 to \$430
- d. One of the original parcels was valued on a per front basis, however this parcel (formerly 7A4-45), had no brow frontage.
- e. All these findings may indicate that the land component of this account may have been over-valued for 2011 and 2012.

**Recommendations:**

1. Leave the improvement value of this parcel unchanged for 2012 (\$ 241,436).
2. Adjust the value of the 360 x 180 section west of Mimosa Street to \$ 3,800 for 2012. Beginning with the 2014 digest this portion should be split from the SUBJECT parcel and put on the digest as a separate account.
3. Adjust the value of that portion of the SUBJECT land lying east of Mimosa Street, but west of the brow line to a base per brow foot value of \$ 325. This will result in a 2012 value for this portion of the parcel of \$ 135,195.
4. Reclassify the section of the SUBJECT lying down the side of Lookout Mountain (2.36 acres) as class 705 (without any access factor). This would result in a value of \$ 4,272.
5. Therefore it is recommended that the total FMV for 7A4-47 be adjusted to \$ 384,703 for the 2012 tax year.

**Reviewer Roger Jones**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 yes 2 Abstained (Chairman Voted for tie)

d. Map & Parcel: P05 8  
 Owner Name: Jane Schlachter  
 Tax Year: 2012

**Owner's Contention:** Land value is too high

**Determination:** Subject property is located at 11922 Highway 27 Summerville with 2.51 acres and a land value of \$214,777.00 and a value per acre of \$85,569.00 for a Total Fair Market Value of \$234,741.00 which includes a church which is located on this property. Property has front footage of 372 and a per ft value of \$577.00. Subject property has .46 acres less than the comps/neighborhood land and is \$122.00 more per ft than the comps/neighborhood...

The subject property was appealed in 2009 due to the high land value. The decision of the Board of Equalization was "We find the fair market value of the total property to be \$177,000.00". In accordance with OCGA 48-5-299 ( c ) the value set by the BOE stays in place for three years which was 2009, 2010 and 2011. In 2012 the BOE decision expired and the land value changed to \$214,777.00 and the building remained the same for a TFMV for 2012 of \$234,741.00. The front foot of the subject is 58 foot less than the neighborhood/comp and subject land is \$151 higher per sq ft value.

The four recent sales used in this study have an average of 3.36 acres and average land value of \$119,896 with a value per acre of \$35,683.00. The total FMV is \$227,349. The average front foot of these properties is 393 and the average per foot is \$368.00.

The four neighborhood properties used have an average of 4.13 acres, average land value of \$226,905 with a value per acre of \$75,041. The total FMV is \$286,880. The average front foot of these properties is 468 and the average per foot is \$484.00.

**Recommendations:** Lower the value of the land to \$174,777.00 which will give a value per acre of \$69,632 and a per foot value of \$470 which will bring the subject more in line with the recent sales and neighborhood comps.

**Reviewer *Cindy Finster***

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: 2 yes 2 Abstained (Chairman Voted for tie)

e. Map & Parcel: Various

Owner Name: Plum Creek Timberlands Inc. LLC

Tax Year: 2013

**Owner's Contention:**

1. The owner's representative is appealing 2013 property tax value. Representative contends income approach to value should be used to estimate the properties market value.

**Determination:**

1. The subject property is woodlands in various locations throughout the county.
2. The properties are used and were purchased for the purpose of growing pine timber.
3. Comparison study of similar properties (Forest Land Protection properties) indicates subject properties are valued in line with comparables (see attached comparison).
4. Examination of properties sold that has timber growing thereon indicates the subject property is valued less per acre than the average sale price per acre (see attached land sales sample).
5. Examination of the owner's representative's data indicates the property is valued higher than its market value based on the income approach to value (see attached income approach to value summary).

**Recommendations:**

1. Examine data. Determine if timber land company properties are unique based on use and sales data. If so, accept owner's proposal to value by income approach. Value other timber land companies by income approach.

**Reviewer Leonard Barrett**

Item was tabled until next week for lack of motion pending further information from the Department of Revenue.

The Board requested Mr. Barrett contact the DOR and request information on using the income approach.

**VII. EXEMPTIONS**

Listed below are the Freeport exemption values for 2014. I have attached the Freeport sheets

For the BOE decisions on these accounts.

#### 2014 FREEPORT APPLICATIONS

ACCT #	COMPANY	FREEPORT VALUE
111750	CHURCH MOLDING	5,017.00
162838	DIVERSITEX	190,674.00
312550	J BAR CORPORATION	276,102.00
538750	J P SMITH LUMBER CO	175,926.00
410500	MOHAWK (LYERLY PLANT)	28,960,160.00
410475	MOHAWK (IMAGE DIVISION) S'VILLE	5,732,221.00
423900	MOUNT VERNON	73,761,707.00
521625	SHAW INDUSTRIES	597,737.00
526225	SHOWA BEST (HIGHWAY 48)	16,822,061.00
526263	SHOWA BEST (CITY OF MENLO)	4,473,867.00
527850	SIGNATURE INTERIORS	6,068.00
598125	TRAEGER PELLET GRILLS	79,702.00
620588	WALTER GORDON REXTILE	1,366,977.00
655200	WIRE TECH	1,223,742.00
	<b>TOTAL FREEPORT</b>	<b>133,671,961.00</b>

**Determination:** All of the above companies qualify for Freeport Exemption. Diversitex and Walter Gordon Textile (goods in holding at Mt. Vernon) are not Georgia companies and they are not retail companies. These two are wholesale dealers of fabric and the fabric is considered finished goods (goods in trade) in their hands.

**Recommendations:** Requesting BOA to approve the above companies for Freeport exemption.

**Reviewer Cindy Finster**

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohannon

**Vote:** All

#### **VII. COVENANTS:**

##### **a. Map/Parcel: 67-11**

**Property Owner:** Maria Garzia & David Stanfield

**Tax Year:** 2014

**Contention:** Filing for continuation for existing Covenant of 11.55 acres of agriculture land. The deed was transferred from Maria Grazia Stanfield to Maria Garzia & David Stanfield.

##### **Determination:**

1. This is a continuation of original Covenant beginning in 2007.
2. Research indicates that property is 11.55 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve Covenant continuation for 11.55 acres of agriculture land.

**Reviewer Nancy Edgeman**

##### **b. Map/Parcel: 55-123**

Property Owner: Charles F Clements & Charles Stanley Clements  
Tax Year: 2014

**Contention:** Filing for continuation for existing Covenant of 30.40 acres of agriculture land. The deed was transferred from Charles F Clements to Charles F Clements to Charles Stanley Clements.

**Determination:**

1. This is a continuation of original Covenant beginning in 2012.
2. Research indicates that property is 30.40 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve Covenant continuation for 30.40 acres of agriculture land.

**Reviewer** Nancy Edgeman

c. Map/Parcel: 67-7 & 67-3

Property Owner: Elizabeth Bailee Wright  
Tax Year: 2014

**Contention:** Filing for continuation for existing Covenant of 19.92 acres of agriculture land. The deed was transferred from Frank Ward to Elizabeth Bailee Wright.

**Determination:**

1. This is a continuation of original Covenant beginning in 2007.
2. Research indicates that property is 19.92 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve Covenant continuation for 19.92 acres of agriculture land.

**Reviewer** Nancy Edgeman

d. Map/Parcel: 35-78

Property Owner: Judson Lee Gilreath & Brenda Gail Mcrae  
Tax Year: 2014

**Contention:** Filing for continuation for existing Covenant of 129 acres of agriculture land. The deed was transferred from Thelma Jean Gilreath to Judson Lee Gilreath & Brenda Gail McRae.

**Determination:**

1. This is a continuation of original Covenant beginning in 2008.
2. Research indicates that property is 129 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve Covenant continuation for 129 acres of agriculture land.

**Reviewer** Nancy Edgeman

e. Map/Parcel: 65-34A

Property Owner: Jerry Hennon  
Tax Year: 2014

**Contention:** Filing for continuation for existing Covenant of 12.50 acres of agriculture land. The deed was transferred from Jeannie Hennon to Jerry Hennon.

**Determination:**

1. This is a continuation of original Covenant beginning in 2008.
2. Research indicates that property is 12.50 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve Covenant continuation for 12.50 acres of agriculture land.

**Reviewer** Nancy Edgeman

f. Map/Parcel: 80-2A

Property Owner: James & Martiza McKinney

Tax Year: 2014

**Contention:** Filing for continuation for existing Covenant of 18.62 acres of agriculture land. The deed was transferred from Joseph R Huff to James & Martiza McKinney.

**Determination:**

1. This is a continuation of original Covenant beginning in 2008.
2. Research indicates that property is 18.62 acres of agriculture land.
3. Property map is available with file.

**Recommendation:** Approve Covenant continuation for 18.62 acres of agriculture land.

**Reviewer** Nancy Edgeman

Motion to accept recommendation for Covenants a-f:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

**VIII. INVOICE:**

**RJ YOUNG INVOICE # INV404286 – DATE JUNE 18, 2014 – AMOUNT \$262.00**

**The BOA reviewed, approved, & signed**

Mr. Bohannon requested the budget be discussed in the BOA meeting on July 9, 2014.

**Meeting adjourned: 10:32**

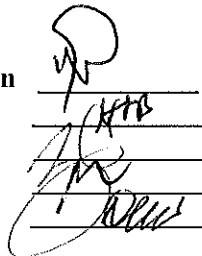
**William M. Barker, Chairman**

**Hugh T. Bohanon Sr.**

**Gwyn W. Crabtree**

**Richard L. Richter**

**Doug L. Wilson**

The image shows four handwritten signatures, each written over a horizontal line. From top to bottom, the signatures correspond to William M. Barker, Hugh T. Bohanon Sr., Gwyn W. Crabtree, and Doug L. Wilson. The signatures are in dark ink and vary in style, with some being more cursive and others more blocky.