

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of November 5, 2014

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

Meeting called to order @ 9:05 a.m.

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

APPOINTMENTS: Kathy Brown 9:15 am - Ms. Brown joined the meeting to address the letter she received from the Board concerning the issue of using the Assessor's staff.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes October 29, 2014

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

II. BOA/Employee:

- a. Emails
 - 1. Office Luncheon
 - 2. Ms. Browns letter
 - 3. BOA Personnel Policy

Mr. Bohannon requested the policy be available for approval for the next meeting.

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 2013 Certified to the Board of Equalization – 46
 - Cases Settled – 26
 - Hearings Scheduled – 13
 - Pending cases – 20
- b. Total 2014 Certified to the Board of Equalization – 3
 - Cases Settled – 1
 - Hearings Scheduled – 0
 - Pending cases – 2
- c. Total TAVT Certified to the Board of Equalization – 30
 - Cases Settled – 24
 - Hearings Scheduled – 0
 - Pending cases – 6

The Board acknowledged there are 13 hearing scheduled at this time.

IV. **Time Line:** Leonard Barrett, chief appraiser to discuss updates with the Board. Mr. Barrett stated there was nothing new with the time line. Mr. Bohannon inquired about the digest deadline. Mr. Bohannon suggested the goal for 2015 be submitted by July 1st.

NEW BUSINESS:

V. **Appeals:**

2013 Appeals taken: 196 (13 TAVT)

Total appeals reviewed Board: 132

Leonard Reviewing: 0

Pending appeals: 64

Closed: 134

Includes Motor Vehicle Appeals

Appeal count through 10/31/2014

2014 Appeals taken: 189

Total appeals reviewed Board: 62

Leonard Reviewing: 0

Pending appeals: 127

Closed: 64

Includes Motor Vehicle and Mobile Home Appeals

Appeal count through 10/31/2014

Weekly updates and daily status kept for the 2013, & 2014 appeal log: Nancy Edgeman - There are currently 0 of the 2013, and 0 of the 2014 pending appeals in Leonard's file to be reviewed - **The Board acknowledged**

VI. **APPEALS:**

a. Property: A 26x64 2002 General manufactured home by General MFG Homes, Inc. Home is located on 37-TR-11A

Appellant: **VINYARD, ROBERT SCOTT**

Year: **2014**

Contention: "Was in bankruptcy & bank seized home. Has not owned since 2011."

Determination:

1. 2014 value of the home is \$ 23,981.
2. Appellant's issue is not value; it is tax liability; the Appellant contend he has not owned this home since 2011.
3. The Appellant deeded the five (5) acres this Home occupies to another individual in 2009. The property has since changed hands twice with the current land owners occupying the Home.
4. At this time of this review, a valid title for this Home was on record with the State of Georgia in the Appellant's name.
 - a. Per O.C.G.A. § 8-2-181, manufactured homes are subject to the "Motor Vehicle Certificate of Title Act".
 - b. Per O.C.G.A. § 40-3-20, all "vehicles" covered by this act are required to be titled.

- c. Per O.C.G.A. § 40-3-32, the failure to transfer title upon transfer of ownership interest is punishable as a misdemeanor. In addition, the transferor shall be civilly liable to the transferee for all damages, including attorney's fees, occasioned by the transferor's failure to comply with this section.
5. When the new land owners acquired the land in 2012, they paid \$ 55,000 for the property.
 - a. The County's total 2012 FMV for this property, land and home, was \$ 53,906.
 - b. This may be indicative that the buyers intended to acquire the Home with the land.
 - c. Southeast Federal Credit Union was contacted on this matter. (SFCU acquired and sold these 5 acres in 2012). The SFCU representative contacted on 04/29/2014 reported that the Home belonged to Wells Fargo; SFCU's interest had only been in the real estate.
 6. A field inspection on 04/28/2014 confirmed that the Home was still located at 532 Ridgeview Drive.
 - a. The Home is intact, in good condition, and, at the time of the field inspection, was occupied as a dwelling.
 - b. A 17x12 open porch has been added to the Home.
 - c. A 4x4 landing (with rail) has been added to the Home.
 7. There are no delinquent taxes on this Home as of the review date.

Recommendation:

1. Based on O.C.G.A. §8-2-181, O.C.G.A §40-3-20, and O.C.G.A §40-3-32, it is recommended that the account be maintained in the Appellant's name until there is a transfer of title.
2. Since it appears that the new land owners occupy the Home, and my have intended to acquire the Home when they acquired the land, it is recommended that the mailing address of this account be corrected to "care of" the current land owners as 532 Ridgeview Drive.
3. Since the 2014 bill was mailed to the Appellant at a Lafayette address, it is possible the occupants of the Home are unaware this 2014 bill exists. Therefore it is recommended that and Error and Release form be prepared for the Tax Commissioner's Office correcting the address as recommended in item 3 immediately above.
4. It is recommended that the changes noted to the Home during the 04/28/2014 field visit not be applied until the 2015 tax year.
5. The changes recommended above were applied to this account FUTURE YEAR XXXX on 04/29/2014

Reviewer Roger Jones

Motion to accept recommendation and to send bill new owner:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

b. Map & Parcel: 16-11
 Owner of Record: CHRISTOL, MATT & BRANDI
 Tax Years: 2008

Contention: APPELLANT WANTS 2008 BILL VOIDED

Determination:

1. Value in contention: \$ 2,746
2. Manufactured Home in question is a 1979 model Fleetwood manufactured home.
 - a. This account was deleted from the county tax records for the 2009 tax year
 - b. The 2008 bill was delinquent at that time.
3. Satellite imagery
 - a. The home is in evidence on the 2007 satellite image.
 - b. Google Earth street view indicates home was still on the property in September of 2007.
 - c. The home no longer appears on the property as of the 2009 satellite image.
 - d. There is no 2008 satellite image in our mapping files.
4. It is the normal policy of the Tax Commissioner's Office to consider such accounts as "uncollectible".

Recommendations

1. Set Home value at -0- for the 2008 tax year.
2. Prepare an Error and Release form for the Tax Commissioner's Office.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

c. Map & Parcel: 26--64
 Owner of Record: COOK, GREG & REGINA
 Tax Years: 2014

Contention: MOBILE HOME IS NOT LIVABLE**Determination:**

1. Value in contention: \$ 1,000
2. Manufactured Home in question is a 1976 model Crimson by Winston Industries. Home is located at 3940 Hair Lake Road
 - a. \$1,000 value was set by the Board of Assessors for 2010.
 - b. Due to poor condition. Home has remained unoccupied.
 - c. Account has outstanding bills back to 2012.
3. Field Inspection of 05/05/2014
 - a. A tree or large tree limb has, at some time, fallen on the hitch end of this home. The roof, front wall, and picture window were all crushed.
 - b. The interior finish of the home has been stripped.
 - c. The 12x6 front porch has been removed.
 - d. There is no documentation as to when this damage occurred: it has only been reported for 2014.

Recommendations

- a. Set Home value at \$ 500 salvage for the 2014 tax year; only apply to delinquent years if documentation indicating it is applicable is produced.

2. Prepare an Error and Release form for the Tax Commissioner's Office.

Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

d. Map & Parcel: 50C--12 (Manufactured Home)
 Owner of Record: PARRISH DANNY
 Tax Years: 2014

<p>On Hold pending further info</p>
--

Contention: HOME REMOVED FROM PROPERTY IN 2008

Determination:

1. Value under contention \$ 13,502 for 2014
 - a. \$ 14,629 for 2013 b. \$ 15,192 for 2012
 - c. \$ 15,755 for 2011 d. \$ 15,755 for 2010
 - e. \$ 16,882 for 2009 f. \$ 20,542 for 2008
2. The manufactured home in question is a 16x80 2000 year model Chandeaur manufactured home.
3. On 02/21/2014 Ms. Linda Ward reported manufactured home had been removed in 2008
4. There is no record of an appeal or a return being filed on this home 2008 to 2013; account is delinquent back to 2008.
5. Checking with the state Dept of Driver Services on October 23rd, the is still a valid title on file in the Appellant's name
6. Examination of satellite imagery:
 - a. There is no clear indication of the Home on any satellite image back to 2007.
 - b. What could be taken as a manufactured home from the satellite images appears to be a 24x36 carport listed with the property.
7. Field Inspection of 05/05/2014:
 - c. Could find no indication of a "416 Sturdivant Estates".
 - d. Could locate no likely site were a manufactured home might have located.
8. The Tax Commissioner reports such bills as "uncollectible"
 - a. There is no home to collect on.
 - b. Therefore the Tax Commissioner has a standing request that the Board of Assessors void any valuations pertaining to "uncollectible" bills.

Recommendations

1. Set the 2014 value of this Home at -0- since it cannot be located in Chattooga County.

2. Set the 2008 through 2013 values at -0- since no firm evidence the Home was in Chattooga for those years.
3. Prepare the appropriate error and release forms for the Tax Commissioner's Office to void the outstanding bills.
4. Home was deleted from the County tax records in FUTURE YEAR XXXX on 10/23/2014.
Reviewer Roger Jones

e. Map & Parcel: 38-1
 Owner of Record: DOOLEY, RUSSELL HUGHES
 Tax Years: 2014

Contention: HOME HAS BEEN GONE FOR 10 YEARS

Determination:

1. Value in contention: \$ 2,735
2. Manufactured Home in question is a 1980 model Charger by Bowen Mobile Homes.
 - a. Location address on record is 2026 Hair Lake Road
 - b. Checking with the Dept of Driver Services on 04/16/2014 and again on 10/20/2014, Home is titled in the name of Russell Hughes Dooley.
3. There are no other outstanding bills against this account.
4. Field Inspection 05/05/2014
 - a. E-911 lists 2026 Hair Lake Rd (described as a white trailer), however no mailbox for 2026 is in evidence along Hair Lake Rd.
 - b. Location address for parcel Home is listing with is 1932 Hair Lake Rd; checking with the occupant at this address (Louise Dooley Norton), it was reported that the home in question had been located on the adjacent parcel (38-1A).
5. Checking 38-1A, the home showing on the 2011 satellite image had been removed.
6. On 10/20/2014 a letter was sent to Mr. Dooley requesting information concerning this home.
 - a. On 10/23/2014 Mr. Dooley responded by phone reporting that the Home had been destroyed rather than sold or repossessed.
 - b. Home was deleted from the County tax records in FUTURE YEAR XXXX on 10/23/2014.

Recommendations

1. Set Home value at -0- for the 2014 tax year.
2. Prepare an Error and Release form for the Tax Commissioner's Office on this account.
Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

f. Map & Parcel: 25—61-B (Manufactured Home)

Owner of Record: STIVERS, KAREN B

Tax Years: 2013

Contention: HOME REMOVED FROM PROPERTY PRIOR TO 01/01/2013

Determination:

1. Value under contention \$ 10.804
2. The manufactured home in question is a 14x66 2000 year model Fleetwood manufactured home.
3. On 03/26/2014 Ms. Karen Stivers reported concerning the manufactured home described above "This Home was sold and moved into Alabama during 2012."
4. There is no record of an appeal or a return being filed on this home for the 2013 tax year.
 - a. The 2013 tax bill has not been paid as of 10/22/2014.
 - b. The Home does not appear on the 2014 Mobile Home digest.
5. Checking with the state Dept of Driver Services on April 14th and again on October 21st, this home was and is still titled to the appellant.
6. Examination of satellite imagery:
 - a. Home appears on 2011 satellite image.
 - b. Home does not on 2014 satellite image.
 - c. This appraiser has not been able to locate a satellite image reflecting years 2012 and/or 2013.
7. Field Inspection of 05/05/2014 confirms home was no longer on the property as of that date.
8. The Tax Commissioner reports such bills as "uncollectible"
 - d. There is no home to collect on.
 - e. Therefore the Tax Commissioner has a standing request that the Board of Assessors void any valuations pertaining to "uncollectible" bills.

Recommendations

1. Set the 2013 value of this Home at -0- since it cannot be located in Chattooga County.
2. Prepare an Error and Release form for the Tax Commissioner's Office for the 2013 tax year
Reviewer Roger Jones

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All

g. Map & Parcel: 72—37-71
 Owner of Record: ORR, EARL & SANDRA
 Tax Years: 2007 to 2014

Contention: CHARGED WITH A MANUFACTURED HOME WHICH IS NOT LOCATABLE

Determination:

1. Value in contention: \$ 18,289 for 2014
 - f. \$ 18,930 for 2013
 - b. \$ 19,250 for 2012
 - c. \$ 19,571 for 2011
 - d. \$ 19,571 for 2010
 - e. \$ 20,211 for 2009
2. The parcel in question is a 3 acre tract of residential property located at 38 Pinto Lane and further described as being lot 71 of the Valley Oak Subdivision. Included in the appraisals of the above referenced years is a 1993 year model 28x44 Harbor House by Palm Harbor. Parcel is listed with a \$2,000 homestead exemption.
3. Tax account has been in Appellant's name since 1994.
4. On 10/23/2014 this property was being posted by the Tax Commissioner for inclusion in the November sale of delinquent tax properties. At that time, the Tax Commissioner and the Chief Appraiser noted there did not appear to be any improvements on the property.
5. An examination of satellite imagery indicates that the mobile home had been removed from this parcel sometime between the 1999 image and the 2007 image.
6. An examination of Dept of Driver Services records does not find any record of a manufactured home titled in the name of Earl or Sandra Orr.
7. Taxes were paid, 1994 to 2003; 2004 to 2008 no taxes accrued due to the Homeowners Tax Relief Grant (HTRG)

Recommendations

1. For the delinquent tax years 2009 to 2014 lower the FMV of this property by the appraised value of the manufactured home.
 - i. For 2009 adjust FMV to \$ 6,600 (\$ 20,211 - \$ 13,611)
 - ii. For 2010 adjust FMV to \$ 6,600 (\$ 19,571 - \$ 12,971)
 - iii. For 2011 adjust FMV to \$ 6,600 (\$ 19,571 - \$ 12,971)
 - iv. For 2012 adjust FMV to \$ 6,600 (\$ 19,250 - \$ 12,650)
 - v. For 2013 adjust FMV to \$ 6,600 (\$ 18,930 - \$ 12,330)
 - vi. For 2014 adjust FMV to \$ 6,600 (\$ 18,289 - \$ 11,689)
2. Prepare Error and Release forms for the Tax Commissioner's Office on this account for the indicated years.
3. This home was deleted from the county tax records on October 24th, 2014

Reviewer Roger Jones

Motion to accept recommendation:
 Motion: Mr. Wilson
 Second: Mr. Bohannon
 Vote: All

h. Map & Parcel: 59--19-A
 Owner of Record: GRIMES, TOMMY & MARY
 Tax Years: 2007

Contention: APPELLANT REPORTS NEVER OWNING THIS MANUFACTURED HOME

Determination:

1. Value in contention: \$ 500 for 2007
2. The home in question is a 12x48, 1970 of UNKNOWN make and model.
3. This the only year this account appears on the Mobile Home Digest
4. An examination of satellite imagery for 1999, & 2007 does not indicate the presence of a manufactured home on this site for those years.
 - a. The 2009 image may indicate a home located here
 - b. However, home appears to be gone as of 2010 image.
5. For 2008 this account transfers to the name of Charles Gary Sims, Sr.
 - a. The 2008 bill in Mr. Sims name is also unpaid.
 - b. The home cannot be located in the tax records after 2008
6. It is not possible to positively identify or locate this home, based on the information in the county's tax records.

Recommendations

1. Set the value of this home at -0- for both years 2007 & 2008
2. Prepare Error and Release forms for the Tax Commissioner's Office on this account for the indicated years.

Reviewer Roger F Jones

Motion to accept recommendation:
 Motion: Mr. Richter
 Second: Mr. Wilson
 Vote: All

i. Map & Parcel: 49 121 B
 Owner Name: Tim and Jacquelyn Shiflett
 Tax Year: 2013 and 2014

Owner's Contention: "Value not consistent with current market, assessed value not consistent with other homes in area, land not consistent with other lots in area. Other identical houses in area value from \$127,000.00 to \$148,000.00. Lot is smaller on our property".

Determination: Subject house was built in 2005 on a .78 acre tract with a grade of 125 and has 1897 sq ft. The house value is \$164,545.00 for a value per sq ft of \$86.74.

The neighborhood houses have an average year built of 2005 an average of 1.69 acres average grade of 125 average sq ft of 1885 with average house value of \$141,733.00 for an average value per sq ft of \$75.11. The comparable houses have an average year built of 2003 an average of 1.83 acres average grade of 123 average sq ft of 1819 with average house value of \$112,766.00 for an average value per sq ft of \$62.85. The overall averages show the subject house is 1 grade below the overall average, subject house is two years newer, subject house has 45 sq ft more, subject house is \$37,296.00 higher and subject house value per sq ft is \$17.76 higher.

The subject land is .98 acres less than the neighborhood and comps subject is \$6,622.00 less than the overall and subject land is \$1,928.00 more per acre than the overall averages.

Recommendation: According to the overall averages subject house is \$37,296.00 higher, subject is 1 grade above overall and subject house has 45 sq ft more than the overall. Also the value per sq ft of the subject is \$17.76 higher than the overall average. This house is not in line with the neighborhood so my recommendation is to lower the subject house value to \$141,733.00 for the 2013 and 2014 and leave the land value as it is at \$7,800.00 for a TFMV of \$149,533.00. By doing this it will make the subject house more in line with the neighborhood houses and land.

Reviewers Cindy Finster

Motion to accept recommendation:

Motion: Mr. Crabtree

Second: Mr. Wilson

Vote: All

j. Motor Vehicle: 2002 DODGE SLT TK 1B7GG42N82S525681

Property Owner: JOSEPH ALAN HUTNIK

Tax Year: 2014

Contention: DUE TO MILEAGE / BODY DAMAGE TO VEHICLE \$3,300

Determination:

1. The property owner provided documentation with purchase price of \$3,300
2. Vehicle is a 2002 Dodge Dakota with 265362 miles
3. it's my opinion and the photos indicate the vehicle is in fair condition (see photos in file)
4. State value is \$6,350
 5. NADA guide shows clean retail as \$6,300
 6. Kelly Blue Book shows excellent condition at \$4,644.

Recommendation:

1. I recommend using the state value of \$6,350.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Crabtree

Vote: All

k. Map / Parcel: 53--16

Property Owner: Alan D. & Terry Brooks

Tax Year: 2014

Owner's Contention: Received property in 2012 per deed book 601, page 353. Signed for the continuation of the covenant, however covenant was removed for 2014.

Appraiser Note: Alan and Terry Brooks received property of 39 acres from Mr. Hulett Brooks in 2012. The covenant was removed in error for the 2014 tax year. Alan and Terry Brooks did sign a continuation of the covenant. Staff was unable to locate covenant on Clerk of Courts site, however looking in office files, staff found a copy of the signed continuation of the covenant.

Recommendation: It is recommended to do a bill correction for the 2014 tax year with the covenant values applied.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Bohannon

Second: Mr. Richter

Vote: All

l. Map / Parcel: 37-31 & 37-33

Property Owner: Tommy Joe Woods

Tax Year: 2014

Owner's Contention: Property owner came into office at the first of the year and requested that parcels be combined for 2014.

Appraiser Note: Mr. Woods came into the office at the first of the year and wanted to combine a 1 acre tract being map 37-33 with the large tract 37-31, this failed to get this done as was requested by property owner requested.

Recommendation: It is recommended to combine 37-33 with 37-31 and do bill correction for the 2014 tax year showing the combined tracts.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Bohannon

Vote: All

m. Map & Parcel: 13-5-1-R06

Owner Name: Dr. W. Mel Alexander

Tax Year: 2013

Owner's Contention: His mineral interest is greatly overvalued. Mineral interest is not selling anywhere over \$2 per acre (see e-mail attached). Owner requested refund of over payment of taxes. Determination:

1. Owner has mineral interest in the Menlo area.
2. A notice of value was sent to the owner for tax year 2013 in the amount of \$6,755 (2,702 = 40%).
3. Computer records do not indicate the number of mineral interest acres on which owner has been taxed. Error exists in computer records from present through 1990. Error most likely exists in prior records but not researched.
4. To determine, deed records were researched. Deed description not clear. Initial estimate base on description was 230 acres. Owner states estimate of 180 acres.
5. Computer records do not indicate how subject mineral interest value was estimated.
6. Similar mineral interest in area (The New England Improvement Co.) is valued at \$1 per acre since year 2006 (Between \$2.24 and \$2.49 per acre from 1991 to 2005). Subject is valued over \$37 per acre.
7. 2010, 2011, 2012 taxes paid within 36 months of appeal/refund request date.

Recommendation:

1. Due to unclear deed description accept owner's estimation of 180 acres.
2. Adjust value to \$1 per acre for 180 acres (\$180) for tax year 2013.
3. Refund overpayment of taxes as delegated under O.C.G.A. 48-5-380. Refer prior years to County Commissioner.

Reviewer Leonard Barrett

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohannon

Vote: All

VII. MISC. ITEMS :

a. Map & Parcel: 46-38-L28

Owner Name: McMahon, John & Diana

Tax Year: 2012-2014

Appraiser notes: Field visit-errors found

Determination:

1. Taxation of pool inside of addition incurs double taxation of floor area inside of addition. Correction of this issue requires deduction from pool value the equivalent of missing floor from addition.
2. Pool was recorded with errors on grade, physical and OBS. It should have been recorded with standard grade of 100, physical of 80 and OBS of 50. The value of the pool was \$67,036 and should have been \$18,290 for tax year 2012 and \$13,719 for years 2013 & 2014.
3. 20x20 Garage, 12x15 acc open porch, 12x15 concrete patio found, and a 6x8 open porch not recorded on property card. These items reflect a value of \$13,456 not recorded.
4. Determined bldg 1 was graded in error at 95 and should be graded at 105 in accordance with the house.
5. Discovered bldg factor was in error for tax years 2013 & 2014. It was recorded at 1.65 and should have been 1.88.
6. After applying the above corrections to the record:
The 2012 TFMV was \$352,117 and should have been \$321,110.
The 2013 TFMV was \$352,117 and should have been \$353,526.
The 2014 TFMV was \$352,117 and should have been \$353,526.

Recommendations:

1. Correct all information on property card for 2015.
2. Calculate all values for years recorded in error.
3. Process refund and bill correction as necessary.
 - a. 2012 TFMV-\$352,117 / adjusted value-\$321,110 / overpayment-\$325.38
 - b. 2013 TFMV-\$352,117 / adjusted value-\$353,526 / underpayment-\$15.33
 - c. 2014 TFMV-\$352,117 / adjusted value-\$353,526 / underbilling-\$15.07
4. I recommend a refund for the estimated amount of \$294.98.
5. I recommend notifying homeowner of error and obtaining signed request for refund form. (Ga. Code 48-5-380)

Reviewer Randy Espy

Motion to accept recommendation to correct information on property record card for 2015:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All

- b. Covenant for Larry Wells was approved during meeting of 10/29/2014 but didn't get signed.

The Board reviewed, approved, and signed.

- c. Appeal Waiver and Release David Jellesma needs signature (Mr. Barker, Chairman)
d. Appeal Waiver and Release Gary & Ann Jones needs signature (Mr. Barker, Chairman)

Mr. Barker, Chairman signed c & d

VIII. INVOICE:

1. RJ YOUNG Invoice # INV580724, Date 10/25/2014, \$639.03

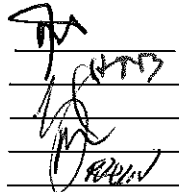
The Board reviewed, approved, and signed

Mr. Barrett invited the Board to the annual digest luncheon.

The Board of Assessors discussed and approved hiring a part time employee for the Assessors office. The part time employee will work three days a week at a rate of \$12.69 per hour. Motion was made by Mr. Wilson for Mr. Barrett to contact Wanda Brown (previous employee) to offer her the position, Seconded by Mr. Richter, and all that were present voted in favor.

Meeting adjourned: 10:37 am

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

Handwritten signatures of the board members over horizontal lines. The signatures are: William M. Barker, Hugh T. Bohanon Sr., Gwyn W. Crabtree, Richard L. Richter, and Doug L. Wilson.