

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of March 2, 2016

Attending:	William M. Barker – Present Hugh T. Bohanon Sr. – Present Gwyn W. Crabtree – Absent Richard L. Richter – Absent Doug L. Wilson – Present
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Meeting called to order @ 9:03 a.m.

APPOINTMENTS: None

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 24, 2015

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Checks

BOA Acknowledged receiving

b. Emails:

1. GIS LOW COST PROGRAM

2. GAAO one day seminar

3. Coweta County question

4. Old Photo

5. March 1st Tax sale

6. Advanced Income Workshop

7. Mobile home decals

8. ACCG

9. Registration forms Jones & Barrett

10. G Edwards fire report

Motion was made by Mr. Wilson to remove house from records, Seconded by Mr. Bohanon, All that were present voted in favor.

BOA acknowledged receiving email

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

The BOA acknowledged that email was received

We have 1 2014 appeal pending before the Superior Court (Alvin Sentell)

a. Total 2015 Certified to the Board of Equalization – 29

Cases Settled – 28

Hearings Scheduled – 1 (Klatt)

Pending cases – 1

b. Total TAVT 2013-2016 Certified to the Board of Equalization – 41

Cases Settled – 40

Hearings Scheduled – 1

Pending cases – 0

The BOA acknowledged there are 2 hearing scheduled at this time.

Time Line: Leonard Barrett, chief appraiser to discuss updates with the Board.
Still working Covenants, Homesteads, & returns

NEW BUSINESS:

V. Appeals:

2016 Appeals taken: 1
Total appeals reviewed Board: 1
Pending appeals: 0
Closed: 0
Includes Motor Vehicle Appeals
Appeal count through 2/22/2016

Weekly updates and daily status kept for the 2016 appeal log by Nancy Edgeman.
The BOA acknowledged

VI: MISC ITEMS:

a. 2015 Sales Study (items in red are updates)

- 1) There are 98 (187) total sales that have bank sales with houses and land over districts 1-5.
- 2) Out of the 98 (187) sales there are: **UPDATED NUMBERS IN RED**

30 that are grade 105 plus 46
52 that are grade 95 and lower 108
16 that are grade 100 33
FACTOR APPLIED, being 1.00

		UPDATED 2/22/2016				
FACTOR 1.10	GRADE 105 - PLUS	MEDIAN	0.38	36	MEDIAN	0.41
		MEAN	0.47	42	MEAN	0.49
		AG	0.38	34	AG	0.38
		AVG DEV	0.17		AVG DEV	0.19
		COD	0.46	1.16	COD	0.46
		PRD	0.99	1.21	PRD	1.07
FACTOR 0.85	GRADE 95 AND LOWER	MEDIAN	0.38	44	SAME AS ABOVE	
		MEAN	0.47	53		
		AG	0.38	39		
		AVG DEV	0.17			
		COD	0.46	1.23		
		PRD	0.99	1.36		
FACTOR ABOVE 1.05	GRADE 100	MEDIAN	0.38	37	SAME AS	
		MEAN	0.47	48		
		AG	0.38	37		
		AVG DEV	0.17			
		COD	0.46	1.28		
		PRD	0.99	1.28		

Determination: After applying 1.10 factor to 105 plus grades, 0.85 factor for 95 and below grades, factor of 1.05 for 100 grades for districts 1-5, the Median and AG are the same at 0.38. This gives us a PRD of 0.99.

ommendation: It would be recommended to apply a factor of 1.10 to 105 plus grades, a factor of .85
 and lower grades, apply a factor of 1.05 to 100 grades. These would be for all Districts.

Reviewer: Kenny Ledford & Leonard Barrett

Date: 8/21/2015

REVISED: 2/22/2016

b. UPDATED 2015 SALES

REVISED: 2-29-2016

105 PLUS GRADE NO BANK SALES	MEDIAN	36.05%
32 SALES	MEAN RATIO	36.13%
	AGGREGATE	32.11%

FACTOR WOULD BE 1.25

ALL FACTOR'S ARE ACCORDING TO HAVING NUMBER AS CLOSE TO 38% AND COD AS CLOSE TO 1.00 AS POSSIBLE	MEAN DEV	36.13%
	COD	1.00
	PRD	1.13

105 PLUS GRADE WITH BANK SALES	MEDIAN	38.51%
45 SALES	MEAN RATIO	42.78%
	AGGREGATE	34.82%

FACTOR WOULD BE 1.20

MEAN DEV	42.78%
COD	1.11
PRD	1.23

UPDATED 2015 SALES

REVISED: 2-29-2016

100 GRADE NO BANK SALES	MEDIAN	36.37%
20 SALES	MEAN RATIO	49.44%
	AGGREGATE	39.22%

FACOTR WOULD BE 1.25

MEAN DEV	49.44%
COD	1.36
PRD	1.26

100 GRADE WITH BANK SALES	MEDIAN	39.65%
33 SALES	MEAN RATIO	50.58%
	AGGREGATE	38.61%

FACTOR WOULD BE 1.02

MEAN DEV	50.58%
COD	1.28
PRD	1.31

Reviewer: Kenny Ledford

c. This agenda item is to address revaluation of properties for tax year 2016.

1. Ratio studies of 2015 and prior year sales indicate equity issues in property tax values in relation to market.
2. Studies indicate higher grade homes (100 grade and up) are typically valued lower than market while lower grade (90 grade and less) are typically valued higher than market. All 2015 improved residential sales have been visited to verify accuracy of tax record data.
3. There are exceptions (ex. Everett Forest) to the rule in item 2 above. There may be yet other undiscovered exceptions to the rule in subdivisions of both higher and lower grade homes.
4. The board has been presented with an estimation of time and staff required to visit all the higher grade homes that may be subject to value increase.
5. Because of the possibility of more exceptions, further detailed ratio studies should be preformed and data verification of lower grade homes should not be ignored.

6. Also, there is concern about the uniformity of data verification not including other classes of property such as commercial, agricultural and industrial.
7. Another method of data verification that may address the matter of uniformity is to visit a portion of each class of property proportional to the total of all classes. For example: the commercial property represents approximately 3.76% of the total property count (546 comm. /14485 total = 3.76%). There are approximately 14485 parcels of which approximately 546 are improved commercial. Therefore, 3.76% of the properties visited in the review should be commercial properties.

Recommendation:

Verify data of a representative sample of each class of property. For example: there are approximately 3.76% of the total parcels that are improved commercial. Therefore, 3.76% of the properties visited should be commercial. All other property classes should be represented proportionally in the number of properties to be visited.

Reviewer: Leonard Barrett

Items a-c was discussed and the Board requested the following information from the field work.

1. Property visited that did not sell in the year 2015, the impact on building value only based on the following.

- a. Increase 100 grade homes value by a factor of 1.10.
- b. Increase 100 grade homes value by a factor of 1.20.
- c. Increase 105 and up grade homes value by a factor of 1.15.
- d. Increase 105 and up grade homes value by a factor of 1.25.
- e. Please sort by grade.
- f. Please include reason for change of value.

2. The revenue impact information on field work done for tax year 2016.

- a. How much will the taxes changed on each property visited for tax year 2016 that was not sold in 2015.
- b. The board would like the spread sheet sorted by grade.

d. Residential Review Grade Changes

While gathering data for the residential review of properties with houses of grades 95 and below; field reps have encountered some issues with these grades that we would like to discuss with you.

1. We have noticed that we are having difficulty establishing a baseline for the lower grades and the lack of attributes that account for the homes having a lower grade.
2. When we question the grade of a home; we have been consulting with our fellow appraisers for their opinion of grade. The range of grades given for these consults has varied more than grades given on homes with grade of 100 or above.
3. Most of the homes on which we question the grade seem to require an adjustment of 10 plus points; which differs greatly from the 100 and above homes that seemed to require a 5 to 10 point adjustment.

We would like to discuss these issues with the B.O.A. to get your opinions and guidance on making these changes and if there should be any limitations on these changes. We have included some examples that include photos, consultation results, and record cards with field notes.

Reviewer: Randy Espy

The Board instructed Appraisers to increase or decrease as needed.

e. Continuing Education Request

I am requesting the B.O.A.'s approval to register for course V- Cost Approach to Value. The class is being held in Calhoun; March 7th thru 11th. Thank you in advance for your consideration of this request.

Reviewer: Randy Espy

Board is aware the class is full. Approved upon availability by Mr. Wilson, Seconded by Mr. Bohanon, All that were present voted in favor.

VII: APPEALS

a. Property: 39--9 ACC bldg 1 14x72 1985
 Tax Payer: CUMBAA, DORIS (Linda U
 Year: 2015

ON HOLD PENDING
 FURTHER INFO

TURED HOME

Contention: HOME IS NOT IN LIVEABLE CONDITION

Determination:

1. VALUE IN QUESTION: \$ 6,248
2. Home of record
 - a. 14x72 1985 Clayton
 - b. OPTS include house-style roof, central AC, a 12x18 1-story addition, a 4x18 open porch, a 3x5 landing and a bay window.
 - Floor value of home = \$ 2,903
 - Value of OPTs = \$ 3,345
 - c. Physical condition was listed at 16% for 2015 (fully depreciated)
 - d. Home is titled to Doris Duke Cumbaa
 - e. Ms. Cumbaa is deceased. Home is unoccupied.
3. Exterior inspection findings:
 - a. Exterior shows deferred maintenance, but no major damage or deterioration to the home is evident that warrants depreciation in excess of 84% (16% physical).
 - b. Home is listed with \$ 180 in "house-style" roofing. This roofing style is standard for this model and should not be added as an OPT.
 - c. A 20x15 Carport has been added to the account which is not reflected in the 2015 appraisal.
4. Interior inspection findings:
 - a. Floor needs repair in several areas.
 - b. Some minor water stains are evident in ceiling in the middle and back areas of the home.
 - c. The interior appears to be in over-all good condition
 - d. The 1-story addition has had extensive leakage and water damage. Cost to repair would, in this appraiser's opinion, exceed the value contributed by the structure (\$ 2,340)
5. NADA values:
 - a. 1985 Clayton Homes Inc 14x72 in poor condition (no extras) appraises at \$ 3,114.
 - b. 1985 Clayton Industries 14x72, standard quality, in poor condition (no extras) appraises at \$ 7,105.

Recommendations:

1. Maintain home physical condition at 16%.
2. Set the value of the 1-Story addition at -0-
3. Add the 20x15 carport to the account beginning with the 2015 tax year.
4. Roofing on this home is standard for model; remove the \$ 180 roofing value.
 - a. Floor value of home = \$ 2,903
 - b. Value of 1-sty addition = \$ 0
 - c. Value of Carport = \$ 1,987
 - d. Value of other OPTS = \$ 824

Total Appraisal 2015 \$ 5,714

6. Apply 2015 value to 2016 account

Reviewer: Roger F Jones

b. Property: 38--65-A ACC bldg 1 14x66 1983 Ambrook manufactured home by DeRose.

Tax Payer: PRATT, JOEL DAVID (via phone)

Year: 2016

Contention: HOME REMOVED FROM PARCEL PRIOR TO 01/01/2016

Determination:

1. Value under consideration is \$ 4,032.
2. Account first appears in Appellant's name on the 2008 Mobile Home Digest.
3. Appellant reports (via phone call) that home has not been on the property for over a year.
4. Field Inspection of 02/19/2016 indicates that home was removed from property significantly before 01/01/2016.
5. Google-Earth Image predating 01/01/2016 (by how much is unknown) shows home removed from property.

Recommendations:

1. Void 2016 mobile home bill on this account.
2. Do not pursue refund for previous years unless Appellant requests such.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Property: S11--31-A ACC bldg 2 12x57 1975 Wilson by Cardinal Homes, Inc.

Tax Payer: SPEIGHTS, ANNETTE

Year: 2016

Contention: HOME IS NOT ON PROPERTY

Determination:

1. The value under contention is \$ 1,000.
2. The Appellant reports there is no 12 wide home on this property.
 - a. E-911 lists the home at the stated location as being a "green & white abandoned trailer"
 - b. The resolution of the County's satellite imagery pre-2011 was insufficient to verify the actual location of 87 Red Leaf Lane.
3. Field visit of 02/19/2016 confirmed that the address "87" Red Leaf Lane no longer exists; neither is there a 12 wide manufactured home located on this property.
 - a. Satellite imagery from real estate websites was used to confirm the actual location.
 - b. A 2013 Google Earth Street View, seems to verify that the 12-wide was removed from the property prior to 01/01/2014.
4. This account has delinquent bills dating to tax year 2009.
 - a. As there is no home to foreclose on, any outstanding bills would be considered "uncollectible" by the County Tax Commissioner.
 - b. There exists a long-standing request on the part of the Tax Commissioner that the Board of Assessors void all values on "uncollectible" bills.

Recommendations:

Void all values on this home from tax year 2009 to tax year 2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

d. Property: .64E--44 ACC bldg 3 12x51 1971 mobile home by Cullip Ind Inc
 Tax Payer: McWHORTER, OLA Ralph E McWhorter as Agent
 Year: 2016

Contention: DO NOT OWN FOR 2016

Determination:

1. The value in contention is \$ 500.
 - a. Current title to this home is listed in the name of Ola Jane McWhorter.
 - b. Ms. McWhorter died in November of 2014.
 - c. Per the Probate Court of Chattooga County, no will has been probated for Ms. McWhorter's estate, neither has there been an application for letters of administration.
2. Mr. Ralph E McWhorter states the home was "given away and moved off the property".
 - a. Mr. Ralph E McWhorter is the son of Ms. Ola Jane, but maybe not only heir under law.
 - b. Mr. Ralph E McWhorter has not shown legal standing to file this appeal.
3. Mr. McWhorter was mailed a request for information concerning the disposition of this home on 02/24/2016.
4. On 02/25/2016 a drive-by inspection, confirmed that the home was no longer on the McWhorter property, but discovered that it had been moved across the street to the property of Hoyt Richard Craig.
 NOTE: Home appears to still be in salvage condition.
 - a. The Occupant of a manufactured home already on the Craig property produced a bill of sale for the home in question dated 04/30/2015.
 - b. As previously stated, there is no documentation that Mr. McWhorter ever had legal title to the home and thus the legal right to sell, trade, or give it away.

Recommendations:

1. Maintain this mobile home account in the name of Ola McWhorter per the current title on file with the State of Georgia, but correct the tax records to reflect its new location.
2. Change the mailing address to "care of" Mr. Aaron Croy with a mailing address of 2899 Halls Valley Rd, Trion, GA.
3. By means of an Error & Release, make these changes applicable for tax year 2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

e. Property: L02--61 ACC bldg 1 14x76 1992 Weston by Fleetwood (with Additions)
 Tax Payer: GALLOWAY, CHARLES E (deceased) Leslie Galloway Hunt as Agent
 Year: 2016

Contention: DENIAL OF HOMESTEAD EXEMPTION FOR TAX YEAR 2016

Determination:

1. The issue under consideration is Homestead Exemption.
2. The Appellant received a 2016 mobile home bill for a 14x76 Weston by Fleetwood (with additions) stating a tax due amount of \$ 258.33.
 - a. The Appellant had filed for homestead exemption on February 5th of this year.
 - b. Additionally the bill came out in the name of the "previous owner: the Appellant is seeking to have the home transferred into her name.
3. The real estate portion of this property transferred via Executrix Deed from the Estate of Mr. Charles E Galloway to the Appellant in May of 2015.
 - a. The homestead exemption was removed from this account when transferred (this preceded the filing for homestead).
 - b. The manufactured home account was left in Mr. Galloway's name as there was no documentation to authorize otherwise.
 - There appears to be no title for this home in the records of the Georgia Department of Driver Services.
 - The home is not mentioned in the deed transferring ownership of the real property.
4. On February 24th of this year, the Appellant filed an Affidavit of Ownership on the home in question with this Office. It is the policy of the Board of Assessors that a signed and notarized Affidavit of Ownership may be used to establish ownership for property tax purposes in the absence of legal documentation.

Recommendations:

1. Approve the transfer of the manufactured home account into the name of the Appellant for the 2016 tax year.
2. Approve a \$ 2,000 homestead exemption for the real estate account for the 2016 tax year.
3. Void the mobile home bill (60855) on this home for the 2016 tax year.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

f. Property: M06--49 ACC bldg 1 28x68 1999 manufacture home by Autumn Homes
 Tax Payer: GOODSON, SHIRELY M Vanderbilt Mortgage Finance as Agent
 Year: 2014 - 2016

Contention: 1) APPELLANT NO LONGER OWNS THIS HOME
 2) THIS HOME IS NOT IN CHATTOOGA COUNTY

Determination:

1. The value under contention is \$ 32,605.
2. According to Shatoya M. Willis, of Vanderbilt Mortgage Finance, this home was foreclosed on by Vanderbilt, and moved out of Chattooga County prior to 01/01/2013.
3. Per the Title History provided by the Tax Commissioner's Office, the home remained titled in the Appellant's name until 02/04/2013.

- a. At that time the title transferred to Elizabeth L Foster of Murray County.
- b. Then in November of 2015 it transferred to Charles Randall Mulkey and Millie Sue Coots, also of Murray County.
- c. Although it appears the home was foreclosed on twice (1st Goodson, then Foster) the foreclosing entity never had the home titled in its name.

4. A drive-by inspection performed 02/25/2016 confirms that the parcel in question is vacant.

5. Despite a difference in the listed manufacturer and trade names, it appears that the home in question was also on the Murray County mobile digest for tax years 2014 through 2016. The value under consideration is \$ 3,226.

- a. Per the title report, the home is an "AUTU" which, in our account, was taken to be a manufactured home by Autumn Homes. However Murray lists this home as an "Americana by American Homestar Corporation.
- b. That said, the year built, the size, and the manufacturer's serial number match.

Recommendations:

- 1. Void outstanding bills for tax years 2014 through 2016.
- 2. The home / account was deleted from the County tax records on 02/26/2016

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

g. Property: 24--50 ACC bldg 8 10x37 1975 mobile home of unknown make/model.
 Tax Payer: COOK, JOAN E Larry Cook as Agent
 Year: 2011 - 2016

Contention: HOME WAS DESTROYED PRIOR TO 01/01/2011.

Determination:

- 1. Value in contention is \$ 4,059.
- 2. The Appellant died in January of this year. The appeal has been filed by the Executor of the Appellant's estate.
- 3. Agent reports home was destroyed and remains removed from property prior to 01/01/211.

- a. Account has outstanding bills back to 2011.

- b. Drive-by of 02/29/2016 saw no evidence of a home on this property.

- c. Satellite imagery is inconclusive in locating the home or in determining when it was removed from the property.

4. Such delinquent bills are typically considered "uncollectible" since there in no manufactured home on which to foreclose.

5. There exists a long standing request from the Office of the Tax Commissioner that the Board of Assessors void the appraisals of such uncollectible bills.

Recommendations:

Void the tax appraisals applied to this home for the tax years 2011 through 2016.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

h. Property: 36--49-A ACC bldg 1 30x76 2003 Fleetwood manufactured home.

Tax Payer: BURNS, CHRISTY

Year: 2016

Contention: APPLIED FOR HOMESTEAD FOR 2016

Determination:

1. The issue under contention is homestead exemption.
2. The real estate was acquired by the Appellant on 07/06/2015.
3. Application for Homestead Exemption was made timely, on 02/29/2016.
4. Since the Mobile Home digest data was forwarded to Thomson Reuters for creation of the 2016 Mobile home digest, Tax Commissioner's Cashbook, and tax bills during January of 2016, this Home was listed on the Mobile Home Digest instead of the Real Property Digest.

Recommendations:

1. Void the tax amount due on this home under 2016 mobile home tax bill 60653.
2. Approve the application for homestead exemption on this account for 2016 and move this home to the Real Property Digest

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: RETURNS

a. Map & Parcel: 16-74-B

Owner Name: Hill, Russell & Bethany

Tax Year: 2016

Owner's Contention: Owner returned a land value of \$17,575. (\$3515 per acre)

Determination: A study of comparable parcels of 5 to 7 acres indicates that the subject's per acre value of \$5,985 is out of line with other parcels in the area. A per acre value of \$3515 is consistent with the at least 7 parcels used in the comparison study. This information is confirmed with the taxpayer's own comp study.

Recommendations: I recommend adjusting the subject's land value to \$3515 per acre for a land value of \$17,575. The TFMV approximate value will be \$89,621 with this adjustment.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

VIII: COVENANTS

a. Re: E. Agnew map 58-20A.

Mr. Farrar filed a letter with the board of assessors contesting a
I understood the following.

ON HOLD

r.

1. Mr. Clinton Agnew held title to map 58-20 by himself.

2. He has an existing conservation use covenant on the property.
3. He deeded to his wife Eugenia 7 acres in November of 2015 reserving for himself a "life estate" and a right of 1st refusal.
4. Mr. and Mrs. Agnew plan to build a house on the property.
5. 2 acres are to be cleared for the house will grow trees and graze goats.
6. Mrs. Agnew filed an application to continue Mr. Agnew's covenant on the 7 acres she acquired.
7. The board of assessors sent a letter of intent to breach the covenant.

It seems the following basic conditions exist:

1. The property belonging to Clinton H. Agnew on January 1st 2015 under covenant beginning in tax year 2013 was 120.95 acres.
2. Mr. Agnew deeded to his wife Eugenia 7.1 acres 11/02/2015 reserving a life estate and right of first refusal (deed book 646 page 240) out of the property under covenant.
3. Mrs. Agnew filed an application to continue the existing covenant on the 7.1 acres acquired.
4. Representative for Mrs. Agnew submitted a letter and photos documenting intended and existing use of the property.
5. Documentation indicates 5 acres of property to be used for growing trees and grazing goats. The other 2 acres to be used for location of a residence.

The following was determined:

1. O.C.G.A. 48-5-7.4 and DOR Reg: 560-11-6-.01 thru .09 Provide for the continuation of a conservation covenant.
 - a. The person or entity applying to continue an existing covenant must be qualified to enter into an original covenant (O.C.G.A. 48-5-7.4 (i)(1).
 - b. An original covenant must be for a "bona fide conservation use" "the primary purpose (Reg: 560-11-6-.02 (g)) of which is good faith production, including but not limited to subsistence farming or commercial production, from or on the land of agricultural products or timber" (O.C.G.A. 48-5-7.4 (a)(1).
 - c. For tracts "totaling less than ten acres", the applicant shall be required to submit additional relevant records regarding proof of bona fide conservation use (O.C.G.A. 48-5-7.4 (b)(2).
2. O.C.G.A. 48-5-7.4 (o)(1)(2) (and DOR Reg: 560-11-6) provides for the transfer of up to 5 acres to a family member for a residence.
3. O.C.G.A. 48-5-7.4 (k)(1) provides for the remedy of a breach.

Conclusion:

1. It is questionable if the owner has a qualified agricultural active on the property.
 - a. No schedule as described in O.C.G.A. 48-5-7.4(2) have been submitted.
 - b. Letter of intent and photos of property submitted do not clearly indicate the applicant is in a "good faith production" of an agricultural product for subsistence or commercial production (O.C.G.A. 48-5-7.4 (a)(1).
2. The transfer of property (7.1 acres) exceeds the limit of 5 acres as allowed for the location of a residence in O.C.G.A. 48-5-7.4 (o)(1)(2).
2. To remedy the condition for the applicant and property to qualify, the owner must:
 - a. Provide documentation of "good faith production" of an agricultural product as indicted in conclusion item 1 above,
 - b. Transfer title for tract greater than that which requires documentation under O.C.G.A. 48-5-7.4 (2).
 - c. The transfer title for tract to 5 acres or under as indicted in conclusion item 2 above.

Leonard Barrett
On Hold

b. 2016 Covenants

MAP PAR	NAME	ACERAGE
	LOGAN CHARLES	
56-29	FRANKLIN II	33 RENEWAL
29-6A	RASP PHILLIP R	64.03 NEW
74-9A	WARD FRANK & BILLY	34.35 RENEWAL
26-44	WARD RICHARD M	96 RENEWAL
26-39	WILSON BETH	9.56 RENEWAL
26-38	WILSON DOUG & BETH	10 RENEWAL
19-5A	WINTERS CAROL	36.67 RENEWAL
		14.47
29-4	WOODALL KENNETH	CONTINUATION
15-75	WRIGHT PHILLIP HUGH	30.41 RENEWAL
		10
78-8C	WRIGHT RICHARD E	CONTINUATION
		11.38
13-17	YANCY ZELMA	CONTINUATION
52-32	YOUNG GARY & ANN	63 RENEWAL
52-17	SEYMORE BEATRICE	89.30 RENEWAL
	LITTLE SAND MOUNTAIN	
81-2	LLC	68 RENEWAL
37-43C	ELROD TERRY	18.27 NEW
	CARPENTER STANLEY &	
78-50	JOCELYN	19.25 NEW
	HIMES ROBERT &	
68-72	SANDRA	138 RENEWAL

*Item in red above Beth Wilson 26-39 has provided relevant records (see file)

Reviewer: Nancy Edgeman

Motion to approve all Covenants above:

Motion: Mr. Bohanon

Second: Mr. Wilson

Vote: All that were present voted in favor

Kathy Brown, Tax Commissioner joined the meeting around 11:00 am to discuss the mobile home decals and the issues with Thomson Reuters that delayed the tax bills in 2015. Kathy Brown, Tax Commissioner stated both issues were her responsibility.

Meeting Adjourned at 11:22AM

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Gwyn W. Crabtree

Richard L. Richter

Doug L. Wilson

Chattooga County

Board of Tax Assessors

Meeting of March 2, 2016