

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

Chattooga County  
Board of Tax Assessors  
Meeting of June 15, 2016

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<b>Attending:</b>	<b>William M. Barker – Present</b> <b>Hugh T. Bohanon Sr. – Present</b> <b>Gwyn W. Crabtree – Absent</b> <b>Richard L. Richter – Present</b> <b>Doug L. Wilson – Present</b> <b>Leonard Barrett – Present</b> <b>Nancy Edgeman - Present</b>
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Meeting called to order @ 9:03 a.m.

APPOINTMENTS: None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 8, 2016  
BOA reviewed, approved, & signed

**II. BOA/Employee:**

**a. Time Sheets**

BOA acknowledged receiving

**b. Emails:**

1. BOA training schedule
2. BOA schedule 2016/2017
3. qpublic new design preview link
4. Preliminary numbers update
5. 2016 new owners list
6. Digest forms

Motion was made by Mr. Wilson for all Employees to make appeals top priority and get them completed as soon as possible, Seconded by Mr. Bohanon, all that were present voted in favor.

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

Requesting BOA acknowledge that email was received

**a. Total 2016 Certified to the Board of Equalization – 3**

Cases Settled – 1

Hearings Scheduled – 2

Pending cases – 2

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

Cases Settled – 41

Hearings Scheduled – 0

Pending cases – 0

One pending 2015 Appeal to Superior Court for Map & Parcel 57-21

Boa acknowledged there are 3 hearing scheduled at this time.

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

**NEW BUSINESS:**

**V. Appeals:**

2016 Appeals taken: 74  
Total appeals reviewed Board: 34  
Pending appeals: 40  
Closed: 34  
Includes Motor Vehicle Appeals  
Appeal count through 6/13/2016

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

**Requesting the Board acknowledge**

**VI: APPEALS**

a. Map & Parcel: 67-33-A

Owner Name: Suzanne Bowman

Tax Year: 2016

**Owner's Contention:** House value increased \$30,000. Filed covenant in conjunction with appeal.

**Owner's Value Assertion:** \$300,000

**Determination:**

1. The subject's per s.f. value of \$90.57 is within the range of comparables per s.f. value that were built within 15 years of the subject. They range from \$74.00-\$100.07 per s.f. The subject's per s.f. value is \$11.72 above the median of \$78.85 and \$8.55 above the average of the comparable's per s.f. values.
2. The value of this home was increased by 12% due to B.O.A. decision from April 25, 2016. This action was taken in order to bring tax values closer to market value and increase uniformity of value between properties.
3. Sales study indicates the subject's tax value per sf of \$91 is well below the comp's sale price per sf median of \$115 and average of \$131.

**Recommendations:** I recommend no changes to value that the owner was notified of for tax year 2016.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion:** Mr. Bohanon

**Second:** Mr. Richter

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

b. Map / Parcel: 37-177A

Property Owner: Donald R. & Linda Glass

Tax Year: 2016

**Owner's Contention:** Land Value too high.

**Appraiser Note:** This property had been classed as limited access. Property owner came into the office and stated that the property joins a parcel that he owns that has good access. I have had to class this property as good access due to adjoining property that fronts Trion Teloga Road.

**Determination:**

1. Property is located off of Trion Teloga Road that is bounded by an easement "Eagle Lane" on the east side. Property had been classed as limited because of the easement. However since property owner owns property that joins this property with good access, this property is classed as good access also.

2. Property owners parcel is 2.04 acres valued at \$13,954 with a per acre value at \$6,840.
3. All comps used are neighborhood comps all with good access. The average acreage is 1.26 acres. The average land value is \$8,618. The average value per acre is \$6,840.

**Recommendation:** It is recommended to leave land value at \$13,954.

**Reviewer:** Kenny Ledford

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**c. OWNER:** Henderson, Thomas

**MAP/PARCEL:** 55-89

**TAX YEAR:** 2016

**Owner's Contention:** Property owner states the value on the house is too high and needs to be looked at.

**NOTE:** The appeal application has been revised for tax year 2016 by the Department of Revenue and it is mandatory that the property owner's contended value be stated on the application. The appellant's contention of value was not indicated on the appeal application.

a. Per phone conversation with the property owner on June 6, 2016, Mr. Henderson stated that the value of the houses should be between \$130,000 and \$140,000.

**Property record information in Tax Records:**

1. The property is 122.58 acres located at 361 Tinney Rd., Trion, GA 30753 with two main buildings.
2. The total fair market value of buildings and land is \$406,161 with a savings of \$142,791 for 117.58 acres, a barn and three implement sheds under covenant.
3. The 1 ¼ story house listed as building #1 according to tax records has a value of \$99,821.
  - a. This house is a 100 grade with a physical of 94 and a living area of 2,558 sq. ft. and was included in the 12% increase for tax year 2016.
  - b. There is a pool valued at \$9,109, a garage valued at \$5,933, an implement shed value of \$988, lean-to value of \$395, a second garage with attic at \$6,012 and another implement shed valued at \$101.
  - c. There is a concrete pool deck not included in tax records according to aerial view.

**Photos were taken during property visit on 6/8/16**

1. The property owner contends the roof is 15 plus years old but does not leak and there is no interior damage visible inside the home from the issue of termites and beetles.
2. The insect problem affected the walls underneath the exterior according to Mr. Henderson after removal of some of the boards.
3. The property owner hired an exterminator and they had to remove half the boards on his porch to get underneath the house and he was able to see the extensiveness of the damage.
  1. Mr. Henderson submitted documentation of the exterminating cost and photos are on file of areas with damage.
  2. The wood on the house is bowing outward coming away from the house. Mr. Henderson has tried to repair this by putting screws in the boards; however, this has not improved the issue.
  3. Mr. Henderson contends that this may be one of the reasons for the easy moisture and weather conditions affecting the walls underneath and creates a better chance for insects to thrive.
  4. His battle with different types of insects including termites, beetles and carpenter bees is ongoing.
  5. Research indicates the subject physical in line with comparable homes with a physical around 90 without the insect damage.

**Building #2** is a 90 grade house valued at \$57,527 and was not included in the 12% increase for tax year 2016.

- a. According to tax records, building #2 is a 1 story with finished attic, a living area of 934 sq. ft. and has a physical of 75.
- b. There are two implement sheds with a total fair market value of \$267, a garage value of \$282 and a utility building valued at \$81 with this house.

The remaining outbuildings on the property are under covenant and have a total fair market value of \$1,248.

**Photos were taken during property visit on 6/8/16**

1. The property owner contends the roof is 15 plus years old but does not leak and there is no interior damage visible inside the home from the issue of termites.
2. According to the property owner both houses were affected by termite damage and were both treated.
3. His main concerns on the old house are the cracks around the exterior walls and holes with walls separating and the old windows separating from the exterior.
4. There are foundation cracks in different areas around the house and cracks and gaps in the stone of the exterior walls.
5. The left side that comes out about 2 feet has a crack from the about the roof to the ground separating around the corner of entire exterior wall.
6. There are no close comparables of houses built out of stone, however; this house was built in 1930 and with the foundation and exterior wall issues may indicate a physical of 67-70 according to research of closest comparables available.
7. Also the old implement sheds with the old house are in very poor condition and the property owner is tearing them down.

**Recommendation:**

1. Suggesting a physical decrease on building #1 to bring the house in line with comparables and an additional physical decrease for damaged exterior walls resulting in a physical of 85 and a total fair market value of approximately \$93,450.
2. Suggesting a physical decrease on building #2 of 67 resulting in an approximate house value of \$51,391 and sound value the implement sheds to \$0 that are attached to the garage.
3. Leave land as notified as the property owner did not dispute land value resulting in a total fair market value of approximately \$393,306.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

**d. OWNER: HUMPHREY, RICHARD A**  
**MAP/PARCEL: 39B-22**  
**TAX YEAR: 2016**

**Owner's contention:** Building not livable – Health Department said that the septic system must be replaced, estimated cost \$10,000 – Property contends house should be torn down. Property owner's value assertion is \$8,000.

**Determination:**

1. The property according to tax records is one acre located at 1280 Back Berryton Rd, Summerville, GA 30747 with the house valued at \$31,185 and the land valued at \$3,870.
2. Tax records indicate the house has an 80 grade and 70 physical for a one story built in 1949 and a living area of 1,316 sq. ft.
3. The property sold for \$1,700 in August, 2015.
4. Photos were taken during the property on June 8, 2016:
  - a. The house is in poor condition with rotting fascia, rotting around doors and windows, roof leaks – exposed wafer board type material in roof peak on right side of the house, porch is swaying, rotting and unstable.
  - b. Research indicates the house should have a physical of 40-45 to be in line with comparables based on an exterior inspection.
  - c. Upon receiving documentation from the health department that the house should be condemned or the septic system should be replaced entirely would reduce the value an additional \$10,000 for replacement cost.
  - d. A 43 physical equals \$19,156 for the house and allowing for replacement cost of septic replacement would then leave the value at \$9,156.

- e. A \$5 per sq. ft. value is \$6,580 which is the standard procedure of previous Board decisions on properties of similar condition.

**Recommendation:**

1. Upon receiving documentation from property owner pertaining to septic tank, sound value the house at \$5 per sq. ft. resulting in a building value of \$6,580
  - leave the land value as notified at \$3,870 as the land is not being disputed by the property owner resulting in a total fair market value of \$10,450.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

e. **OWNER: DANIEL, DAVID**

**MAP/PARCEL:** 53-12

**TAX YEAR:** 2016

**Owner's contention:** Land locked value should be \$40,000.

**Determination:**

1. The property according to tax records is 53 acres located behind a larger tract off Silver Hill Rd, Summerville, GA 30747 valued at \$66,580.
  - a. According to tax records the property is just a land tract with no improvements with a \$1,256 value per acre.
  - b. Currently tax records indicate the property having limited road access giving a land factor code of 4.
  - c. The subject property cannot be accessed from the main road and would require easement through the property on a private road fronting Silver Hill Rd.
  - d. The properties adjoining the subject behind other properties are classified with no access.
  - e. Upon deed research with the mapper for both properties there is no right of way or easement for the subject to have access through the neighbor's property.

**Recommendation:**

1. Suggesting a correction in the land factor resulting in a decrease for a total fair market value of \$49,935 bringing the subject in line with neighboring properties with no access.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

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

f. **OWNER: DANIEL, DAVID**

**MAP/PARCEL:** S23-4

**TAX YEAR:** 2016

**Owner's contention:** No value, all under water.

**Determination:**

1. The property according to tax records is .48 acres located on Hwy. 114, Summerville, GA 30747.
2. According to tax records the property is just a land tract with no improvements valued at \$13,216.
3. Research of public maps indicate the entire tract is in the flood zone.
4. A property visit on June 9, 2016 indicates there is no standing water however; there is a drop off on the road front and right side of the tract.
  - a. The drop off could not be accurately measured due to growth and thick wooded terrain.

5. This property is classed as residential and during the process of locating like comparables in flood zone area the following was discovered:
- a. There is no residential property adjoining the subject.
  - b. Down the street from the subject, several residential properties in the flood zone were reviewed as comparables.
    - i. These properties are valued per acre much less than the subject property.
    - ii. To verify what the difference was in the subject and comps; the mapper reviewed the land class codes and ID codes for each property and discovered that the subject although classed residential had an incorrect ID code as commercial.
    - iii. This ID code and unit price should be a residential code and unit price.
    - iv. The subject property researched back to 1994 according to deeds and tax records has always been residential.
    - v. The subject property was valued at \$4,704 in tax year 2005 and change to \$13,216 in tax year 2006. There are no remarks or anything that could be found that would give a reason for this change.
    - vi. Correcting the ID code to 3 for residential results in a unit price per acre of \$4,200 bringing the subject property in line with residential comparables in the flood zone.

**Recommendation:**

1. Suggesting a correction in the ID code and unit price resulting in a total fair market value of \$3,235 for tax year 2016 and encouraging the property owner to file for a refund for up to the three years prior as allowed by GA Code 48-5-380.

**Reviewer:** Wanda A. Brown

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

g. **Property Owner:** James Douglas & Deloris Turner

**Map & Parcel:** 47A-61

**Tax Year:** 2016

**Contention:** Records show there is a fire place and there's no chimney just a gas fire type heater.

**Determination:**

1. Records indicates standard fireplace on building screen.
2. After verifying no chimney the records were changed to radiant fireplace. (See photos in file)
3. Records indicate value did not change.

**Recommendation:** I recommend approving changing from standard fireplace to Radiant with no value change.

**Reviewer** Nancy Edgeman

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

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

h. Property Owner: Kristina Cook Graham  
 Map & Parcel: 7A4-47  
 Tax Year: 2016

**Contention:** Amount set by BOE in 2015 pursuant to O. C.G.A. 48-5-299  
**Note:** Property owners asserted value is \$410,156.00

**Determination:**

1. Board of Equalization set value at \$410,156.00 in 2015 for 3 years (2015, 2016, & 2017).
2. BOE locks were removed during the changes in the system for the 12% increase per Boa's decision on 4/25/16.
3. The BOE lock was not reapplied and property owner was notified at \$433,978.00.

**Recommendation:** I recommend reapplying the BOE lock of \$410,156.00 and notifying property owner.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

i. Property Owner: Bobby Lee Cook / Christopher Sutton Connelly  
 Map & Parcel: S32-55  
 Tax Year: 2016

**Contention:** BOA not consistent with similar properties; no recent improvements; building is 30+ years old. No recent sales of similar properties support increase. BOA decision.  
**Note:** Property owners asserted value is \$225,000.00

**Determination:**

1. Board of Equalization set value at \$225,000.00 in 2015 for 3 years (2015, 2016, & 2017).
2. BOE locks were removed during the changes in the system for the 12% increase per Boa's decision on 4/25/16.
3. The BOE lock was not reapplied and property Owner was notified at \$708,115.00.

**Recommendation:** I recommend reapplying the BOE lock of \$225,000 and notifying property owner.

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

j. Property Owner: Kim Kay Palmour / Albert Palmour Agent  
 Map & Parcel: T01-15  
 Tax Year: 2016

**Contention:** Property was purchased in December 2015 for \$25,000  
**Note:** Property owners asserted value is \$25,000.00

**Determination:**

1. Deed shows property was purchased by Albert Palmour on December 1, 2015 for \$25,000.
2. Quit – Claim deed shows Albert Palmour Quit claimed the property to Kim Kay Palmour on December 9, 2015.
3. Assessment notices shows property Owner was notified at \$46,895.00.

**Recommendation:** I recommend applying \$25,000 purchase price for 2016 tax year Per O.C.G.A 48-5-2(3)

**Reviewer Nancy Edgeman**

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

## **VII: Returns**

a. Owner Name: Williamson Dickie Inventory at Mount Vernon

Tax Year: 2016

**Owners Contention:** Owner contacted David Alexander about the inventory in holding Mt. Vernon had reported to our office in the amount of \$42,177.00.

**Findings:** When Mt Vernon gives us their return each year they attach a list of companies that had inventory at the mill as of the first of the year. I send these companies letters (see attached) letting them know that Mt. Vernon has reported them as having inventory and the amount they reported. After Williamson Dickie received their letter they contacted Mr. Alexander and ask him to recheck the information they reported. Per David Alexander he asks the plant to research this and they confirmed that the inventory was not there and was reported in error. He asks me to correct the info they had sent to us.

**Recommendation:** Since there is no inventory to tax I am recommending correcting this error by removing the value from our system and send Williamson Dickie a letter to let them know this has been taken care of.

**Reviewer: Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Windstream

Tax Year: 2016

I was contacted by Heather Chavez a CPA with Duff and Phelps Accounting who is an agent for Windstream. She had received an Assessment Notice from Chattahoochee County for Windstream and was wondering why she did not receive an assessment notice from Chattooga County. I checked their account and let her now that she had not filed a return for Windstream for 2016 with us. At that point she realized she had filed Chattooga County's return with Chattahoochee County. Ms. Chavez contacted Chattahoochee County and asks them to contact me about the return. They did receive the return in error and they sent it to me. I have attached a copy of the return in the amount of \$165,630.00 for 2016.

I am asking the BOA to approve this return and I will correct it in our current and future year.

**Reviewer: Cindy Finster**

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

c. Owner Name: Fleetwood's Variety & Pawn (Mark Gordon)  
 Tax Year: 2016

**Owners Contention:** "Due to health issues and economy we closed the doors to the pawn Fleetwood Pawn on June 30, 2014".

**Findings:** This business opened in 2007. In 2010 when I started visiting the business that had not sent in returns this pawn store was on my list. I visited the store August 13, 2010 and the store was closed. I returned a few days later and talked with Mr. Gordon, the store owner. I took along a return form and explained the process to Mr. Gordon. I received a return for the year 2011 but nothing after that. I contacted Mr. Gordon by phone and he stated he would have his daughter take a look at it. There has not been a returned filed since that 2011. This business closed in 2014 due to health and economic reasons. The value Mr. Gordon placed on the inventory was \$8,300.00 and the FFME was \$1,400.00 for a TFMV of \$9,700.00.

**Recommendation:** Since this was an active business on January 1, 2014 I am recommending leaving the amount of taxes due through 2014. I am recommending that 2015 tax bill be corrected to reflect the business was closed. I have deleted this account for the 2016 tax year.

**Reviewer:** Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

d. Map & Parcel: T12 PP: II 61

Owner Name: Rifle School wear LLC (inventory stored at Mt. Vernon)  
 Tax Year: 2016

**Owners Contention:** "Inventory was only stored at Mt. Vernon for less than 30 days as we arranged transportation to ship merchandise overseas. This is the first time we ever had this issue arise and would ask for an exemption in order to abate the tax assessment" (see attached letter and invoices).

**Findings:** When Mt. Vernon returned their 2016 inventory in holding list Rifle School wear, LLC was on their list with a value of \$70,812.00. As I always do I mailed this company a letter letting them know that Mt. Vernon had returned this value on them and if they had questions they needed to get in touch with David Alexander. On May 27, 2016 Mr. Ronald Daniels called to ask me about this. I ask him to contact David. According to an email I received from Mr. Alexander he stated the goods were sold to Rifle School wear on December 23, 2015 and was not shipped until January 23, 2016. So, according to Mt. Vernon's bill and hold program Rifle owned the goods on January 1, 2016. Mr. Daniels stated he had never had this happen before and I let him know this was the first year Mt. Vernon had reported them as having inventory on January 1. The paper work submitted by Mr. Daniels shows that were billed in December 23, 2016. According to this inventory become the property of the owner once it has been invoiced to them. With this being said the inventory was invoiced and was not shipped out until after January 1, 2016.

**Recommendation:** The inventory was invoiced to Rifle School wear on December 20, 2015. The goods were shipped out from Mt. Vernon on January 21, 2016. This means the inventory belonged to Rifle School wear for approximately 32 days. I am recommending leaving the value as it has been reported by Mt. Vernon in the amount of \$70,812.00.

**Reviewer:** Cindy Finster

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Richter

Vote: All that were present voted in favor

**VIII: EXEMPTIONS**

a. Property Owner: James D Bearden  
 Map & Parcel: 48-20  
 Tax Year: 2016

**Contention:** Filing for Veterans Exemption

**Determination:**

1. A letter was received on March 15, 2016 from Charles Alsobrook, Veterans field Service Officer stating that Mr. Bearden is receiving benefits for 100% permanent and total service connected disability.
2. A motion was made during the Board meeting on 5/25/2016 to follow O.C.G.A 48-5-48.
3. An award letter from the Department of Veterans Affairs was requested from Mr. Bearden.
4. Mr. Bearden provided an award letter on June 10, 2016 stating he is 100% service connected disabled. (See letter in file)

**Recommendation:** I recommend Approving the Veterans Exemption per O.C.G.A 48-5-48(b)(3).

**Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

**X: MISC ITEMS**

a. TO: Board of Assessors

I would like to take the course "Income Approach to Value" in Athens, Georgia on October 17 – 21. This course is required before I can take the Appraiser III Regional Exam. Thank you for Considering my request.

**Reviewer:** Cindy Finster

Motion to put a hold on continuing education:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in favor

b. 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 Toccoa; August 1<sup>st</sup> thru 5<sup>th</sup>. My certification is up in September so taking this class before then will maintain my certification. Thank you in advance for your consideration of this request.

**Reviewer:** Randy Espy

Motion to put a hold on continuing education:

Motion: Mr. Wilson

Second: Mr. Bohanon

Vote: All that were present voted in faovr

**IX: COVENANTS**

a. 2016 Covenants in lieu of an appeal

Date filed	Map & Parcel	Name	Acreage
6/7/2016	78-74	Chau Le Buu	25.55
6/8/2016	40-1	Joyce Hogg	114.11

**Recommendation:** Approve Covenants

**Reviewer:** Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

b. Map & Parcel: 18-38A  
 Property Owner: Zane Goldthorp  
 Tax Year: 2016

**Contention:** Farrar & Corbin have requested the Covenant be recorded in order to issue a final title.

**Determination:** Property was transferred from Brian Mark Anderson to Zane Goldthorp on February 2, 2016. Property owner has until April 1, 2017 to continue Covenant. Acreage under consideration is 20.70.

**Recommendation:** Since the Covenant is a continuation and covenant has already been signed by new owner, I recommend approval and record Covenant.

Motion to accept recommendation;

Motion: Mr. Richter

Second: Mr. Wilson

Vote: All that were present voted in favor

## **XI: INVOICES**

a. Stamps –  $300 \times \$0.47 = \$141.00$

BOA acknowledged and approved

Mr. Barrett discussed attendance options with the Board concerning his work schedule.

Motion was made by Mr. Wilson to enter into Executive Session at 10:25am under the provisions of O.C.G.A. 50-14-3(6), Seconded by Mr. Bohanon, All that were present voted in favor.

Motion was made by Mr. Wilson to exit Executive Session at 10:38am, Seconded by Mr. Bohanon, all that were present voted in favor.

The Board discussed work schedule options with Mr. Barrett.

Motion was made by Mr. Bohanon to enter into Executive Session at 10:40am under the provisions of O.C.G.A. 50-14-3(6), Seconded by Mr. Wilson, All that were present voted in favor.

Motion was made by Mr. Richter to exit Executive Session at 10:47am, Seconded by Mr. Wilson, all that were present voted in favor.

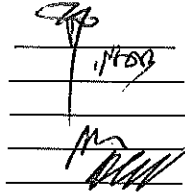
Motion was made by Mr. Richter to only pay Mr. Barrett for hours worked for pay period from June 2, thru June 15, 2016 and in the future, Seconded by Mr. Wilson, all that were present voted in favor.

Motion was made by Mr. Bohanon to appoint Nancy Edgeman as temporary Office Manager until the issue is resolved with Mr. Barrett, Seconded by Mr. Wilson, all that were present voted in favor.

Mr. Richter informed the Board that he will be out of town for the BOA meeting on June 22, 2016.

Meeting Adjourned at 11:00am

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

The image shows five horizontal lines, each with a handwritten signature written over it. The signatures are in black ink and appear to be cursive or semi-cursive. The first signature is at the top, followed by four more below it, corresponding to the names listed to the left.

Chattooga County  
Board of Tax Assessors  
Meeting of June 15, 2016