

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

April 23, 2018

9:00 A.M.

The White County Board of Assessors held a called meeting on Monday, April 23, 2018. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, and Secretary Jennifer Saxon.

CALL TO ORDER

- Board Chairman Roy Johnson called the meeting to order at 9:00 a.m.

INVOCATION

- The invocation was delivered by Chairman Johnson.

MINUTES

- The Board reviewed and signed the minutes from the April 11, 2018 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Bill Schofill. By consensus vote the motion was carried.

OLD BUSINESS

- Approval of the 2018 Base Rate Increase: Chief Appraiser Payne presented the final Base Rate Increase schedule for Board approval. After review, Board Member Glover made a motion to approve the 2018 Base Rate Increase schedule, with a second from Board Member Schofill and the motion carried by consensus vote. The approved base rate chart is Attachment 1 to these minutes.

NEW BUSINESS

- Approval of the 2018 Sales Ratio: Chief Appraiser Bryan Payne presented the final 2018 in house sales ratio study for Board approval. Chief Appraiser Payne stated that the study consisted of 610 qualified sales and the median ratio is 95.267% of market. The Coefficient of Dispersion, which must be below 15.0, is 9.356, and the Price Related Differential is 1.002. The beginning sales ratio before any adjustments reflected a median ratio of 90.299%, a C.O.D. of 28.87 and a P.R.D. of 1.120. Board Member Glover made a motion to approve the 2018 sales ratio study, with a second from Board Member Schofill and the motion was carried by consensus vote. The ratio summary sheets are Attachment 2 to these minutes.

NEW BUSINESS – Contd.

- **Approval of the 2018 Freeport Exemption Applications:** Chief Appraiser Payne presented the Board with the listing of Freeport Exemption applicants for 2018. Chief Appraiser Payne stated that 10 applicants from 2017 had re-applied, 2 applicants from 2017 had not re-applied and 2 applicants were not qualified to receive Freeport. After review, Board Member Schofill made a motion to approve the 10 qualified Freeport applications and deny the 2 unqualified applications, with a second from Board Member Glover and the motion was carried by consensus vote. Chief Appraiser Payne advised the Board that if the two denied applicants could provide further supporting documentation showing that they were qualified then those applications could be reassessed at a later date. The 2018 Freeport listing is Attachment 3 to these minutes.
- **2018 Real Property Assessment Notice Approval:** Secretary Saxon presented the Board with the summary of the 2018 Real Property Annual Notices of Assessment for approval. 18,935 notices were generated in the data file that will be sent to SouthData, Inc. for printing. After review, Board Member Schofill made a motion to approve the mailing, with a second from Board Member Glover and the motion was carried by consensus vote. The signed approval summary is Attachment 4 to these minutes.

2018 CONSERVATION USE APPROVALS/DENIALS

- The Board signed the following 2018 Conservation Use Applications:

TAXPAYER NAME	M/P #	APPROVED / DENIED	TAXPAYER NAME	M/P#	APPROVED / DENIED
GHRIST, SHERYL ET AL	005D-085	APPROVED	PALMER, JOEL T.	048D-009E	APPROVED
CARTER, JAMES / RENEE	017-054	APPROVED	KING, KIMBERLY	048D-009F	APPROVED
CARTER, JAMES / RENEE	017-054	RELEASED	COKER, KARSON / CALAH	049-120	APPROVED
GRIZZEL, MICHAEL / JANICE	023-074A	APPROVED	CONNER, KEITH / HEATHER	049-120F	APPROVED
SIMS, GERALD / REBECCA	030D-045	APPROVED	CONNER, KEITH / HEATHER	049-120F	RELEASED
SIMS, GERALD / REBECCA	030D-047	APPROVED	NASH, TIMOTHY / LISA	049-140B	APPROVED
ESTATE OF LOUISE HEAD	031-120	APPROVED	CAIN, CASEY	050-136A	APPROVED
SIMS, GERALD / REBECCA	032-107	APPROVED	HARDMAN FAMILY 2012 TRUST	057-007D	APPROVED
HUNT FAMILY FARM INC.	034B-045	APPROVED	KNOX, SHELL HARDMAN TRUST	058-023	APPROVED
HUNT FAMILY FARM INC.	034B-045	RELEASED	SO, MYONG JA / JOON YOUNG	064-073	APPROVED
MCCLATCHEY, PENN / ANNE	040-002B	APPROVED	ABOULHOUDA, MUSTAPHA / RABEE	064-073	RELEASED
WILLIAMS, HUGH / SUSAN	041-036	DENIED	CHESSER, JASON / SONYA	065-097	APPROVED
BARRETT, DAVID / EILENE	048B-106	APPROVED	HAWKINS, STEELY / ALLISON	071-039	APPROVED
HOWELL, LINDA PALMER	048D-009	APPROVED	HAYNES, HARRISON / NIVENS, JAMES	071-103	APPROVED
PALMER, CHARLOTTE	048D-009B	APPROVED	MIDDLETON, ROY / KAREN	075-135B	DENIED
TRIPPE, KELLEY/RODGERS, REANNA	048D-009C	APPROVED	FIRESTICK, LLC	083-006	APPROVED
PALMER, DANIEL	048D-009D	APPROVED	LONDON, VERNER / KATHERYN	090-092	APPROVED

- Chief Appraiser Payne informed the Board that continuation applications for the Guy Black Estate were in this batch of applications to be approved / denied. He stated to the Board that when Mr. Black passed away, the entire parcel was entered into a conservation use covenant under the estate’s name. The estate has now been probated and the property has been divided among six heirs, who have applied to continue the covenant individually, with all but two of the parcels being under the 10 acre minimum. Chief Appraiser Payne asked the Board to rule on whether the smaller tracts could be continued, continued with the stipulation that each heir would receive a letter explaining that the parcels would not qualify for renewal, or denied. Board Member Schofill made a motion to approve the continuations for the remainder of this covenant period only with each owner receiving a letter regarding renewal, with a second from Board Member Glover and the motion was carried by consensus vote. The parcels under 10 acres that will be affected by this motion are: 048D-009, 048D-009B, 048D-009C, 048D-009F and 048D-040.

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
RAMATS, NATHAN	049-138-001	2018-M-24	MH NOD
RAAEN, TOM	065-063A	2017-R-017	REAL PROPERTY

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:40 a.m. with a second from Board Member Schofill. The motion carried by consensus vote and the meeting was adjourned.

Approved this 9th day of May, 2018.

Roy Johnson, Chairman

Warren Glover

William Schofill

ATTACHMENT 1:

2018 PROPOSED BASE RATE INCREASES

CODE	IMPROVEMENT TYPE	CURRENT RATE	PROPOSED RATE	INCREASE/SF
01	SINGLE FAMILY RESIDENTIAL	62.00	70.00	8.00
02	MANUFACTURED HOME (DW)	28.00	30.00	2.00
03	MOBILE HOME (SINGLEWIDE)	25.00	28.00	3.00
04	CONDOMINIUM	62.00	64.00	2.00
05	PATIO HOME	55.00	57.00	2.00
06	CONDOMINIUM HIGH RISE	62.00	70.00	8.00
07	SINGLE FAMILY RESORT	62.00	70.00	8.00
08	CABINS/COTTAGES	50.00	50.00	0.00
09	TOWNHOUSE SINGLE FAMILY	57.00	62.00	5.00
10	COMMERCIAL	55.00	60.00	5.00
11	CONVENIENCE STORE	50.00	62.00	12.00
12	CAR WASH	28.00	30.00	2.00
13	DEPARTMENT STORE	47.00	50.00	3.00
14	SUPERMARKET	47.00	50.00	3.00
15	SHOPPING CENTER-MALL	50.00	52.00	2.00
16	SHOPPING CENTER-STRIP	50.00	52.00	2.00
17	OFFICE	60.00	65.00	5.00
18	OFFICE HIGH RISE > 4	55.00	55.00	0.00
19	MEDICAL BUILDING	70.00	72.00	2.00
20	MEDICAL CONDO	72.00	75.00	3.00
21	RESTAURANT	72.00	77.00	5.00
22	FAST FOOD	95.00	102.00	7.00
23	BANK	82.00	90.00	8.00
24	OFFICE CONDO	55.00	60.00	5.00
25	COMM/SERVICE	45.00	48.00	3.00
26	SERVICE STATION	52.00	60.00	8.00
27	AUTO SALES AND SERVICE	32.00	40.00	8.00
28	PARKING GARAGE	25.00	30.00	5.00
29	MINI-WAREHOUSE	20.00	25.00	5.00
30	LABORATORY/RESEARCH	100.00	100.00	0.00
31	DAY CARE CENTER	55.00	60.00	5.00
32	THEATER	55.00	60.00	5.00
33	LOUNGE/NIGHTCLUB	56.00	62.00	6.00
34	BOWLING ALLEY, ARENA	40.00	45.00	5.00
35	COMM CONDOMINIUM	61.00	65.00	4.00
36	BUSINESS PARK	55.00	55.00	0.00
37	HOTEL/MOTEL HIGH RISE >3	50.00	65.00	15.00
38	FURNITURE SHOWROOM	50.00	52.00	2.00
39	HOTEL/MOTEL < 4 FLOORS	50.00	65.00	15.00
40	INDUSTRIAL	22.00	25.00	3.00
41	LIGHT MANUFACTURING	21.00	22.00	1.00
42	HEAVY MANUFACTURING	30.00	35.00	5.00
43	LUMBER YARD	17.00	20.00	3.00
44	PACKING PLANT/FOOD PROCESSING	50.00	65.00	15.00
45	CIGARETTE MANUFACTURING	70.00	75.00	5.00
46	WINERY/BREWERY	46.00	55.00	9.00

2018 PROPOSED BASE RATE INCREASES

CODE	IMPROVEMENT TYPE	CURRENT RATE	PROPOSED RATE	INCREASE/SF
47	WAREHOUSE CONDO	25.00	28.00	3.00
48	WAREHOUSE	17.00	20.00	3.00
49	PREFAB WAREHOUSE	17.00	20.00	3.00
50	RURAL HOME SITE	62.00	70.00	8.00
51	COLD STORAGE/FREEZER	50.00	50.00	0.00
52	TRUCK TERMINAL	20.00	24.00	4.00
53	SERVICE GARAGE	25.00	30.00	5.00
54	OFFICE/WAREHOUSE	22.00	25.00	3.00
55	USE CODE 55	0.00	0.00	0.00
56	USE CODE 56	0.00	0.00	0.00
57	MODULAR	40.00	40.00	0.00
58	PERMANENT DWMH	28.00	30.00	2.00
59	PERMANENT SWMH	26.00	28.00	2.00
60	GARDEN APARTMENT	50.00	60.00	10.00
61	TOWNHOUSE APARTMENT	50.00	60.00	10.00
62	DUPLEX/TRIPLEX	50.00	60.00	10.00
63	HIGH RISE APARTMENT	50.00	60.00	10.00
64	USE CODE 64	0.00	0.00	0.00
65	USE CODE 65	0.00	0.00	0.00
66	USE CODE 66	0.00	0.00	0.00
67	USE CODE 67	0.00	0.00	0.00
68	WINERY/ TASTING ROOM	70.00	70.00	0.00
69	RENTAL CABINS	62.00	70.00	8.00
70	INSTITUTIONAL	150.00	150.00	0.00
71	CHURCH	150.00	150.00	0.00
72	SCHOOL/COLLEGE - PRIVATE	125.00	125.00	0.00
73	HOSPITAL - PRIVATE	150.00	150.00	0.00
74	HOME FOR THE AGED	60.00	65.00	5.00
75	ORPHANAGE	50.00	50.00	0.00
76	MORTUARY, CEMETERY, ETC.	60.00	70.00	10.00
77	CLUB, LODGE, HALL	55.00	65.00	10.00
78	COUNTRY CLUB	70.00	75.00	5.00
79	AIRPORT - PRIVATE	60.00	60.00	0.00
80	MARINA	30.00	30.00	0.00
81	MILITARY	0.00	0.00	0.00
82	FOREST, PARK, ETC.	0.00	0.00	0.00
83	SCHOOL - PUBLIC	175.00	175.00	0.00
84	COLLEGE - PUBLIC	175.00	175.00	0.00
85	HOSPITAL - PUBLIC	175.00	175.00	0.00
86	OTHER COUNTY	175.00	175.00	0.00
87	OTHER STATE	175.00	175.00	0.00
88	OTHER FEDERAL	175.00	175.00	0.00
89	OTHER MUNICIPAL	175.00	175.00	0.00
90	LEASEHOLD INTEREST	0.00	0.00	0.00
91	UTILITY	65.00	65.00	0.00
92	MINING	47.00	47.00	0.00

2018 PROPOSED BASE RATE INCREASES

CODE	IMPROVEMENT TYPE	CURRENT RATE	PROPOSED RATE	INCREASE/SF
93	PETROLEUM AND GAS	45.00	45.00	0.00
94	USE CODE 94	0.00	0.00	0.00
95	SUBMERGED LAND	0.00	0.00	0.00
96	USE CODE 96	0.00	0.00	0.00
97	VACANT	0.00	0.00	0.00
98	VALUELESS IMPROVEMENT	0.00	0.00	0.00
99	NEW PARCEL	0.00	0.00	0.00

ATTACHMENT 2:

2018 BEGINNING SALES RATIO

RUN DATE: 1/11/2018 4:16 PM

SALES REPORT
WHITE COUNTY

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B Value	Land Value	App Value	Book	Page	Date	IN	Q	IV	Sales Price	%Ratio	\$Unit
H04 E 034	0100	01/01	1	1996	2002	2	03	03	0.500 AC	R1	0	20,000	82,520	01651	0592	Aug 24 2017	LW	Q	I	118,000	69.932	168.39
PIN#: 049B 053 NBH#: 11300 Heated Area: 500 \$Heated Area: 196.67																						
H04 F 022 B	0113	97/00	0			0			0.450 AC	R1	0	15,750	15,750	01649	0004	Jul 12 2017	WD	Q	V	15,800	99.684	35111.11
PIN#: NBH#: 09912 Heated Area: \$Heated Area: 0.00																						

White County Sales Ratio Analysis

Number of Sales: 636
 Mean Ratio %: 98.841
 Median Ratio %: 90.299
 Mode Ratio %: 89
 Weighted Mean %: 88.215
 Price-Related Differential %: 1.120
 Mean Std Dev %: 49.432
 Median Std Dev %: 50.165

Coef. of Var. %: 50.011
 Coef. of Var. %: 55.555

Coef. of Disp %: 28.870
 Coef. of Disp %: 29.972

2018 FINAL SALES RATIO

RUN DATE: 4/23/2018 9:03 AM

SALES REPORT
WHITE COUNTY

White County Sales Ratio Analysis

Number of Sales: 610
 Mean Ratio %: 91.774
 Median Ratio %: 95.267
 Mode Ratio %: 100
 Weighted Mean %: 91.600
 Price-Related Differential %: 1.002
 Mean Std Dev %: 12.596
 Median Std Dev %: 13.072

Coef. of Var. %: 13.725
 Coef. of Var. %: 13.721

Coef. of Disp %: 9.356
 Coef. of Disp %: 8.536

ATTACHMENT 3:

2018 FREEPORT COMPANIES

COMPANY NAME	AMOUNT OF FREEPORT	RETURN MADE	APPROVED/DENIED
CANDLER CONCRETE	\$7,015.00	YES	APPROVED
CHARLIE WEST POTTERY	\$11,378.00	YES	APPROVED
CLEVELAND TOOL & DESIGN	\$68,704.00	YES	APPROVED
FITHCO	\$0.00	NO	NO APPLICATION
FREUDENBERG NOK	\$6,102,048.00	YES	APPROVED
HOGAN LUMBER CO	\$68,400.00	YES	APPROVED
KITCHEN OF DANA	\$16,000.00	YES	DENIED
LONG MOUNTAIN RESOURCES	\$0.00	NO	NO APPLICATION
NORTH GA HARDWOODS	\$3,388,487.00	YES	APPROVED
ORIGINAL APPALACHAIN ARTWORKS	\$562,616.00	YES	APPROVED
PARKER TRAFFIC MARKINGS	\$326,933.00	YES	DENIED
PIEDMONT AUTOMOTIVE	\$264,040.00	YES	APPROVED
PLASTEK WERKS	\$10,167.00	YES	APPROVED
YONAH MOUNTAIN VINEYARDS	\$1,490,221.00	YES	APPROVED

ATTACHMENT 4:



**WHITE COUNTY ASSESSORS OFFICE
1241 HELEN HIGHWAY
SUITE 180
CLEVELAND, GA 30528**

Roy Johnson, Chairman
Warren Glover
William Schofill


Bryan Payne, Chief Appraiser
Phone (706) 865-5328
Fax (706) 219-7679

Let it be recorded in the official minutes of the April 23, 2018 called meeting of the White County Board of Assessors that the assessment notice flat file for Real Property has been generated and approved for printing. The 2018 file contains 18,935 Real Property Notices to be mailed on May 1st by SouthData, Inc.

Signed this 23rd day of April, 2018



Roy Johnson, Chairman Board of Assessors



Warren Glover, Member



William Schofill, Member