

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

March 14, 2018

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, March 14, 2018. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, Secretary Jennifer Saxon, Mr. Jeremy Clough and Mr. Ronald Veddar.

#### **CALL TO ORDER**

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

#### **INVOCATION**

- The invocation was delivered by Board Member Bill Schofill.

#### **MINUTES**

- The Board reviewed and signed the minutes from the February 14, 2018 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Schofill. By consensus vote the motion was carried.

#### **OFFICE UPDATE**

- Budget Summary: Chief Appraiser Payne updated the Board on the 2018 FY budget status. The target percentage is 34% and we have 41% remaining. Chief Appraiser Payne also advised that the line item for postage did not reflect the 2018 Assessment Notice expense yet, which will be processed in May. At that time the percentage remaining will be greatly reduced.
- Monthly Sales Report: Chief Appraiser Payne stated that the monthly sales reports would resume in June, after the 2018 work was up to date.
- BOA Salary Study: Chief Appraiser Payne presented the Board with a chart showing the salaries for Boards of Assessors for 8 surrounding counties. After review of the information, Chairman Johnson agreed that White County's pay scale was comparable to surrounding counties. One difference was recognized by the Board Members, the Chairman's per diem for surrounding counties is usually higher than the regular members. Board Member Schofill made a motion that the Chairman for White County should make \$100 per meeting, a \$25 increase over the current pay for Chairman and Members, with a second by Board Member Glover and the motion was carried by consensus vote.

#### **OLD BUSINESS**

- Clough, Jeremy – Tag Appeal Deadline Dispute: Mr. Clough filed an appeal on his newly purchased automobile on January 29, 2018. His last date to appeal based on his tag purchase was November 19, 2017. The Board took no action at the February meeting because Mr. Clough had missed his appeal deadline. Upon notification that the Board took no action, Mr. Clough requested to meet with the Board at this meeting. Mr. Clough stated that the form he had been given at the Tax Commissioner's

- Clough, Jeremy – Tag Appeal Deadline Dispute - Contd:

Office had an error. The form states that a Tag Renewal Date must be given, and that no action will be taken on any appeal received after the Tag Renewal Date. Chief Appraiser Payne explained to Mr. Clough that the form he was given is used for both TAVT tax appeals on newly purchased vehicles, as well as the old Ad Valorem automobile tax appeals commonly referred to as Birthday Tax and that the tag renewal date referred to the “Birthday” tax appeals. He also stated that on new purchases, a buyer has 45 days from the date of registration to make an appeal of value as outlined in the Rules of the Department of Revenue Local Government Services Division of Georgia, Subject 560-11-14-.16(3)(a). Mr. Clough stated that the form did not specify that two different types of appeals exist and his appeal should not be denied because the form was deficient or because he was not told he had only 45 days to appeal. Chairman Johnson stated that the Board did not have the authority to override a state deadline. Chief Appraiser Payne informed Mr. Clough that he could file an appeal for Tax Relief with the White County Board of Commissioners if he felt he had been taxed erroneously, and provided the proper form to Mr. Clough. Mr. Clough asked the Board to consult with the County Attorney regarding the validity of the form being distributed to the public and to get an opinion of whether the Board could deny the appeal because the form did not specify an appeal period for TAVT appeals. Board Chairman Johnson agreed to look into the matter further.

## **NEW BUSINESS**

- Veddar, Ronald – Taxability of Vehicle Appeal: Mr. Veddar received a 2004 Ford 350 Van as a gift from a non-profit organization. The Department of Revenue value for the vehicle is \$4,300 and Mr. Veddar’s Title Ad Valorem Tax Fee (TAVT) was based on that value at the Tax Commissioner’s Office. Mr. Veddar has stated that the value of the van is \$0, based on the condition. The Board stated that the value would not be set at \$0, and Mr. Veddar replied that he felt the value should be between \$500 - \$1,000. The Board then went to inspect the van, which Mr. Veddar had driven to the meeting. Upon inspection, the Board agreed to average the Black Book wholesale and retail values for the vehicle in rough condition, arriving at a value of \$1,187.50. Mr. Veddar still disputed the value, at which time Chief Appraiser Payne stated that he could take his appeal to the Board of Equalization if he wanted to dispute it further. The Board agreed and a motion was made by Board Member Glover to set the value at \$1,187.50, with a second from Board Member Schofill and the motion was carried by consensus vote.
- Lewis, Don – 022-076 – CUVA Withdrawal Medical Hardship: Mr. Don Lewis has requested to end his conservation use covenant due to medical hardship. Mr. Lewis provided numerous supporting documents which verify multiple serious health conditions. The Board approved his request to withdraw.
- Proposed 2018 Base Rate Increase Schedule: Chief Appraiser Payne presented a preliminary base rate increase schedule for 2018. Chief Appraiser Payne informed the Board that he would implement these tentative increases in a test environment and apply the proper depreciation then run the audit reports. If those reports are satisfactory, then he will submit the final schedules for approval at the April meeting. Board Member Schofill made a motion to accept the preliminary schedule, with a second from Board Member Glover and the motion was carried by consensus vote.

**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
HARKINS, WILLONELL	004 – 034	APPROVED	BARNABY, JAMES LEE & JACQUELINE L	045D – 045	APPROVED
TAYLOR, TAMI	018 – 003	APPROVED	EDGETT, SUSAN / HUDGENS ROBERT	048B – 104	APPROVED
TAYLOR, GEORGE F ESTATE	021 – 020	APPROVED	SEABOLT, ERIK C	048D – 007	APPROVED
TAYLOR, GEORGE F ESTATE	021 – 020A	APPROVED	USHER, MARILYN & JERRY	051 – 090	APPROVED
TALLANT, HILDA	021 – 030	APPROVED	PESTLE, A.F. & MELISSA	060B – 031	APPROVED
TALLANT, HILDA	021 – 030A	APPROVED	ALLISON, DONALD L	061 – 090	APPROVED
TALLANT, JAMES & HILDA	021 – 206	APPROVED	GLOVER, SHIRLEY & JOSEPH	063 – 004	APPROVED
BRYANT, WANDA HOWARD	022 – 137	APPROVED	GLOVER, SHIRLEY DORSEY	063 – 004A	APPROVED
TAYLOR, GEORGE F ESTATE	034B – 049	APPROVED	JOSEPH CRUMLEY HOLDINGS, LLC	063 – 087	APPROVED
DALTON, DANNY & JANIE	034D – 009	APPROVED	STATON, JAMES & BONNIE TRUST	063 – 106	APPROVED
CHEWNING, SARAH & THERON	035 – 001	APPROVED	BISHOP, GARY & VICKI FAMILY LIVING TRUST	064 – 089	APPROVED
SUTTON, DALE E & MISTY D	035 – 047	APPROVED	PORTER, PEGGY W	070 – 286	APPROVED
JACKSON, CAROL	036 – 036	APPROVED	LUSNIA, CHERYL	074 – 040	APPROVED
JACKSON, CAROL	036 – 038	APPROVED	TOMLIN, MARY LOUISE	090 - 133	APPROVED
RAMEY, MICHELLE H & RICKY L	037 – 013	APPROVED			

**APPEALS**

- Blackwell, Austin – 1996 Ford F250: The Department of Revenue value for the vehicle is \$2,775. Mr. Blackwell provided a qualified bill of sale for \$1,500. Board Member Glover made a motion to set the vehicle value at \$1,500, with a second from Board Member Schofill and the motion carried by consensus vote.
- Covin, Jeffrey – 2013 MV Agusta Brutale 1090 Motorcycle: The value assessed by the Tax Commissioner’s Office for the vehicle is \$17,498, which was the cost new in 2013. Mr. Covin is titling the motorcycle in Georgia for the first time. Internet research yielded a value of \$8,900 for similar bikes. Board Member Glover made a motion to set the vehicle value at \$8,900, with a second from Board Member Schofill and the motion carried by consensus vote.
- Digiorgio, Valentino – 2016 Nissan Frontier: The Department of Revenue value for the vehicle is \$21,000. Mr. Valentino provided a qualified bill of sale stating that the vehicle had a salvaged title for \$11,500. Board Member Schofill made a motion to set the vehicle value at \$11,500, with a second from Board Member Glover and the motion was carried by consensus vote.
- O’Kelly, Danny – 2002 Four Winds Hurricane 33SL RV: The Department of Revenue value for the vehicle is \$15,150. Mr. O’Kelly provided a qualified bill of sale for \$5,000. Board Member Glover made a motion to set the vehicle value at \$5,000, with a second from Board Member Schofill and the motion was carried by consensus vote.
- Shepherd, Daniel – 2005 Honda Civic DX CP: The Department of Revenue value for the vehicle is \$1,925. Mr. Shepherd provided a qualified bill of sale for \$500. Board Member Schofill made a motion to set the vehicle value at \$500, with a second from Board Member Glover and the motion was carried by consensus vote.

**E & R SIGNATURES**

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
WILSON, JUSTIN	P0071164	2017-P-020	PERSONAL PROP
GA. TRANSMISSION CORP.	050-049	2017-R-016	REAL PROPERTY

**ADJOURNMENT**

- Board Member Glover made a motion to adjourn at 10:40 a.m. with a second from Board Member Schofill. The motion carried by consensus vote and the meeting was adjourned.

Approved this 11th day of April, 2018.

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Roy Johnson

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Warren Glover

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William Schofill