

## **WHITE COUNTY BOARD OF ASSESSORS**

### **Meeting Minutes**

March 8, 2017

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, March 8, 2017. 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 Board Chairman Johnson.

#### **MINUTES**

- The Board reviewed and signed the minutes from the February 8, 2017 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Chairman Johnson. By consensus vote the motion was carried.

#### **OFFICE UPDATE**

- Chief Appraiser Payne stated that the return period was in the third and final month and that the staff was on schedule with all work at this time.
- Board Chairman Johnson attended the Specialized Assessments and Exempt Properties classes last week in Statesboro, GA and advised the Board that the instructors had emphasized the Board involvement in the application approval process. Board Chairman Johnson asked Chief Appraiser Payne if the requirements for the various applications were completed by the staff and Chief Appraiser Payne explained that all applications were researched and/or physically inspected before exemptions were given to the Board for approval. Chief Appraiser Payne showed the Board a Conservation Use Application folder as an example. The folder contained maps, property cards and the inspection report from the field appraisers along with the application.
- Chief Appraiser Payne presented the Board with an updated budget report for FY2017. The department has 39% of the budget remaining for the last four months of the current fiscal year. The recommended percentage is at least 34%.
- Chief Appraiser Payne informed the Board that the request for the office reconfiguration shown as Capital Outlay on the FY2018 budget had been removed by Finance Director Vicki Mays. Ms. Mays has suggested that the funds should be requested from SPLOST rather than Capital Outlay. Chief Appraiser Payne advised the Board that the request had not been removed from the budget submission package and that he would be meeting with County Manager Michael Melton and Ms. Mays the week of March 13 to discuss the budget and would have more information after that meeting.

## OLD BUSINESS

- There was no Old Business to discuss.

## NEW BUSINESS

- Department of Revenue 3-Year Review Report: Chief Appraiser Payne presented the Board with the Department of Revenue report summary of the 3-year review conducted last November by Mr. Grant Hilton. The report showed that the office is in compliance with the Department of Revenue guidelines. Chief Appraiser Payne asked the Board to review the report at their convenience and notify him if there were any questions or concerns. The report is attached to these minutes.
- Department of Audits 2016 Sales Ratio Study: Secretary Jennifer Saxon presented the Board with the reports which had been prepared and sent to the Department of Audits for the 2016 Sales Ratio Study. Chief Appraiser Payne informed the Board that the study was underway and that the Department of Audits had furnished the listing of sales they planned to use in the study. Assistant Chief Appraiser Jennifer Saxon has begun the process of disqualifying any sales that do not meet the definition of Fair Market Value and will submit those sales to the D.O.A. for consideration.
- Chief Appraiser Annual Review: Chairman Johnson made a motion to table Chief Appraiser Payne's review until the April meeting. Board Member Glover seconded the motion and it was carried by consensus vote.

## APPEALS

- Allen, Henry – 2006 Ford F250: The Department of Revenue value for the vehicle is \$8,100. Mr. Allen has moved to Georgia and is titling the vehicle here. The Black Book value for the vehicle is \$3,675. Per BOA policy, Board Member Glover made a motion to set the vehicle value at \$3,675, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Allison, Hoyt 2015 GMC 3500HD: The Department of Revenue value for the vehicle is \$52,500. Mr. Allison provided a qualified bill of sale for \$45,000. Board Member Glover made a motion to set the vehicle value at \$45,000, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Faircloth, Timothy – 2006 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$2,415. The vehicle has a salvaged title. Mr. Faircloth provided a qualified bill of sale for \$500. Board Member Glover made a motion to set the vehicle value at \$500, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Grindle, Roxanne – 1998 Toyota Sienna: The Department of Revenue value for the vehicle is \$2,450. Ms. Grindle provided a qualified bill of sale for \$1,600. Board Member Glover made a motion to set the vehicle value at \$1,600, with a second from Board Chairman Johnson and the motion carried by consensus vote.

**APPEALS – CONTD.**

- McAfee, Cleveland – 2013 Chevrolet Silverado 1500LT: The Department of Revenue value for the vehicle is \$24,175. Mr. McAfee provided a qualified bill of sale for \$9,900. Board Member Glover made a motion to set the vehicle value at \$9,900 with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Nieves, Rodrigo – 2005 Hummer H2: The Department of Revenue value for the vehicle is \$13,650. Mr. Rodrigo provided a qualified bill of sale for \$10,000. Board Member Glover made a motion to set the vehicle value at \$10,000, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Ospitale, Richard – 1990 Ford Light Conventional Truck: The Department of Revenue value for the vehicle is \$4,175. Mr. Ospitale provided a qualified bill of sale for \$1,700. Board Member Glover made a motion to set the vehicle value at \$1,700, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Schannon, Morgan – 1997 Honda Accord LX: The Department of Revenue value for the vehicle is \$1,650. Mr. Schannon provided a qualified bill of sale for \$700. Board Member Glover made a motion to set the vehicle value at \$700, with a second from Board Chairman Johnson and the motion carried by consensus vote.

**E & R SIGNATURES**

- The Board the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
BATSON, PHILLIP	090-073C-001	2017-M-005	MOBILE HOME
FOLGMAN, CHRIS	007-086-001	2017-M-006	MOBILE HOME
AKIN, EDITH	063-102-001	2017-M-007	MOBILE HOME
BROOKSIDE CAMPGROUND	004E-078	2016-R-020	REAL PROPERTY
UNION GROVE CG	077-056A	2016-R-023	REAL PROPERTY

**CONSERVATION USE APPLICATIONS**

- The following Conservation Use Applications were signed during this meeting:

TAXPAYER NAME	MAP/PARCEL	STATUS	TAXPAYER NAME	MAP/PARCEL	STATUS
WILBANKS, RICHARD/KATHY	016-055	APPROVED	TESTERMAN, REBECCA SUSAN	070-334A	APPROVED
BAILEY, DORIS	018-012	APPROVED	CLYATT, THOMAS EDWARD ESTATE	071-015	APPROVED
MCKELVIE, SHERRIE	020-031	APPROVED	WESTMORELAND, AUBRY	071-128	APPROVED
THOMAS, L.C. TRUST	022-115	APPROVED	BAGWELL, JERRY/JEAN	073C-085A	APPROVED
BARNES, STANLEY F.	023-081	APPROVED	BAGWELL, PHILLIP/HOLLY	073C-085C	APPROVED
GLOVER, RUTH ESTATE	031-162A	RELEASED	LUSNIA, CHERYL	074-039	APPROVED
HUNT, GELETA	034B-004	APPROVED	LUSNIA, BRIAN ESTATE	074-040	APPROVED
BARRON, CAROLYN	034D-006	APPROVED	LUSNIA, KELLY TRUST	074-047A	APPROVED
BARRON, CAROLYN	035-082	APPROVED	LUSNIA, CHERYL	074-047B	APPROVED
BARRON, CAROLYN	035-089	APPROVED	LUSNIA, CHERYL	074-048	APPROVED
SHADBURN, TRAVIS/KIMBERLY	047D-011	APPROVED	EDWARDS, LAMERLE	074-029	APPROVED
BARRETT, JOSHUA/LEAH	049-120H	APPROVED	HAWKINS, RITA/JOSEPH	076-110B	APPROVED
BENSON, SALLY	058-027	APPROVED	WADE, WENDELL	076-167E	APPROVED
GIBSON, TED	058C-068B	APPROVED	WOOD, TERRY/GWEN	077-042A	APPROVED
CARATOZZOLO, JOHN/MESSINA, CORINA	061-010	APPROVED	FARMER, WILMA	077-045	APPROVED

**CONSERVATION USE APPLICATIONS – CONTD.**

TAXPAYER NAME	MAP/PARCEL	STATUS	TAXPAYER NAME	MAP/PARCEL	STATUS
BAKER, EVELYN	061-015	APPROVED	HELTON, ASHLEY/ANGIE	077-084	APPROVED
MORRIS, WILLIAM	061-046	RELEASED	UNDERWOOD, DOROTHY	078-127	APPROVED
FOSTER, JOHN/EUGENIA	062-196	APPROVED	CALDWELL, SAMMY/VERA	079-003A	APPROVED
GLOVER, SHIRLEY/JOSEPH	063-004	APPROVED	WHITNEY, CYNTHIA/M.A. JR	083-006	APPROVED
FORTNER, TIM/EDNA	063-085	APPROVED	ALVERSON, CAROLE A	083-006A	APPROVED
HUNT, BRENDA C	063A-023	APPROVED	BATTEN, ANGELA/MARLIN	088-031	APPROVED
LEWIS, WALLACE ESTATE	064-048	APPROVED	RAND-HILL, VIRGINIA	083-007A	APPROVED
MURRER, ALBERT/DENISE	065-096	APPROVED	WHITNEY, CYNTHIA /M.A. JR	084-039	APPROVED
FLANDERS, DAN	068-100A	APPROVED	DALTON, DAN	088-064	APPROVED
GOSS, WILLIAM B ESTATE	070-306	APPROVED			

**ADJOURNMENT**

- Board Member Glover made a motion to adjourn at 10:23 a.m. with a second from Board Chairman Johnson. The motion carried by consensus vote and the meeting was adjourned.

Approved this \_\_\_\_\_ day of April, 2017.

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Roy Johnson

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Warren Glover

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William Schofill