

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

May 10, 2017

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, May 10, 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 Member Warren Glover.

#### MINUTES

- The Board reviewed and signed the minutes from the April 20, 2017 called 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 presented the Board with an updated budget report for FY2017. The department has 24% of the budget remaining for the last two months of the current fiscal year. The recommended target percentage is 17%. Chief Appraiser Payne did advise the Board that Hewlett Packard Company had stopped manufacturing the toner cartridges and parts for the HP8150, which was now over 15 years old. Chief Appraiser Payne stated that the printer would need to be upgraded and that there were enough funds remaining in this fiscal year's budget to do so.
- The Board discussed the travel schedule for CAVEAT to be held at the University of Georgia on May 23, 24 and 25. Chairman Johnson suggested that the Board and Chief Appraiser Payne meet at 6:00 a.m. at Chattahoochee Baptist Church in the Leaf Community. The Board agreed with Chairman Johnson.

#### OLD BUSINESS

- Chief Appraiser Annual Review: Board Member Glover made a motion at 9:35 a.m. to enter into Executive Session in order to conduct the yearly review of Chief Appraiser Bryan Payne. Chairman Johnson seconded the motion and it was carried by consensus vote. The affidavits are attached to these minutes. Board Member Glover made a motion to exit Executive Session at 9:55 a.m., with a second from Board Chairman Johnson and the motion was carried by consensus vote.

**NEW BUSINESS**

- Estate of Gene Dillard – 078-041: Secretary Saxon presented the Board a property record card for Mr. Dillard’s estate. Secretary Saxon had been contacted by Mrs. Jenny Reynolds, Mr. Dillard’s daughter and one heir to the estate. Mrs. Reynolds contacted the office in January during the Return period and asked that the property be reviewed due to condition issues with the house. Field Appraisers Robert Messmore and Jeanette Deyton reviewed the property and agreed that the house needed some repairs and made the necessary adjustments for the 2017 billing year. There were no errors of record found during the review. Mrs. Reynolds contacted the office again on April 26, 2017 and stated that she needed the 2016 property value adjusted because of issues with the other heirs during the estate settlement. Secretary Saxon explained to Mrs. Reynolds that the appeal period for 2016 had ended and because no appeal had been filed for that year that the right to appeal had been lost. Mrs. Reynolds asked if the Board would please review the situation and reduce the 2016 value. Pursuant to O.C.G.A. 48-5-306, the Board agreed that the appeal period for the 2016 could not be revisited. Board Chairman Johnson asked Secretary Saxon to express the Board’s condolences to Mrs. Reynolds along with deep regrets that a reduction in the prior value could not be issued due to the Board’s requirement to adhere to the law. Secretary Saxon stated that she would notify Mrs. Reynolds via first class mail.

**APPEALS**

- Garrett, Ben – 2006 Dodge Dakota Quad Cab: The Department of Revenue value for the vehicle is \$6,025. Mr. Garrett provided a qualified bill of sale for \$2,100, along with repair bills for the vehicle. Mr. Garrett stated that the vehicle was worth \$2,800 after the repairs had been completed. Board Member Glover made a motion to set the vehicle value at \$2,800, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Jarrard, Kenneth – 1972 Chevrolet C10 Pickup: The White County Tax Commissioner’s office assigned an N.A.D.A. value to the vehicle \$13,700. Mr. Jarrard received the truck from his father’s estate. The vehicle is unrestored and Mr. Jarrard disputed the value. TAVT is applied at a different rate for family transfers, and Board Chairman Johnson suggested that the item be tabled until research could be completed to determine if the TAVT had been calculated correctly.

**E & R SIGNATURES**

- The Board the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
THOMAS, TINA LLC	064A-074-001	2017-M-029	MOBILE HOME
BURBAGE REAL ESTATE LLC	049C-061-002	2017-M-030	MOBILE HOME

**ADJOURNMENT**

- Board Member Glover made a motion to adjourn at 10:00 a.m. with a second from Board Chairman Johnson. The motion carried by consensus vote and the meeting was adjourned.

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

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Roy Johnson

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Warren Glover

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William Schofill