

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

August 16, 2017

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 16, 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 July 12, 2017 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Glover. By consensus vote the motion was carried.

OFFICE UPDATE

- Millage Rates and Tax Bills: Chief Appraiser Payne informed the Board that the 2017 millage rates had been set by the Boards of Commissioners and Education and the Cities of Helen and Cleveland. Tax bills were sent from Tax Commissioner Cindy Cannon for proofing and were in order. Tax Commissioner Cannon's appointment for the digest approval from the Department of Revenue is taking place as this meeting is being conducted and she should have a collection order today.
- DOR Training: Board Members Glover and Schofill attended the Specialized Assessments and Exempt Properties classes in Helen last week. Personal Property Appraiser Linda Holman attended Exempt Properties also, and will be attending the Deed Research class this week in order to meet her 40 hour certification requirement.
- Tag Appeal Policy: Chief Appraiser Payne suggested that in the future the Board review the appeal policy regarding individuals with an auto dealer's license who have multiple sales transactions each month.

OLD BUSINESS

- There was no old business to discuss.

NEW BUSINESS

- Mrs. Sabrina Allison – Deed of Conservation Use Property: Mrs. Allison had started construction of a new home on 020-128, a 262.30 acre parcel owned by Allison Properties LTD LP which is under conservation. Mrs. Allison had contacted the office regarding whether or not the Conservation Use covenant would be breached if Allison Properties were to deed her the acreage around the dwelling. Mrs. Allison appeared before the Board of Assessors today, and the Board agreed that the deed would not constitute a breach based on the familial relationship. Board Member Glover made a motion to approve the transfer without breach, with a second from Board Member Schofill and the motion was carried by consensus vote.
- Homestead Exempt Audit: Chief Appraiser Payne presented the Board with an amendment for the Policy and Procedure manual regarding fraudulent homestead exemptions. Currently, there is no procedure in place for the collection of tax savings received by homeowners who are claiming homestead fraudulently. In some cases, the actual tax amount can be thousands of dollars. Board Member Glover made a motion to adopt the amendment to the manual, with a second from Board Member Schofill and the motion carried by consensus vote. Board Member Glover also made a motion to collect any penalty to the full extent of the law, with a second by Board Member Schofill and the motion carried by consensus vote. The amendment is attached to these minutes.
- Assistant Chief Appraiser Title: Chief Appraiser Payne asked the Board to change Jennifer Saxon's title from Assistant Chief Appraiser to Deputy Chief Appraiser so that the title would be more consistent with other counties statewide. Board Member Schofill made a motion to change Mrs. Saxon's title, with a second from Board Member Glover and the motion carried by consensus vote.

APPEALS

- Davis, Faith – 2010 Nissan Rogue: The Department of Revenue value for the vehicle is \$6,250. Ms. Davis provided a qualified bill of sale for \$1,100. Board Member Glover made a motion to set the vehicle value at \$1,100, with a second from Board Member Schofill and the motion carried by consensus vote.
- Davis, Thomas – 2010 Ford Mustang: The Department of Revenue value for the vehicle is \$12,500. Mr. Davis provided a qualified bill of sale for \$3,100. Board Member Schofill made a motion to set the vehicle value at \$3,100, with a second from Board Member Glover and the motion carried by consensus vote.
- Faircloth, Timothy – 2008 Ford F150 Supercrew: The Department of Revenue value for the vehicle is \$12,125. Mr. Faircloth provided a qualified bill of sale for \$6,800. Board Member Schofill made a motion to set the vehicle value at \$6,800, with a second from Board Member Glover and the motion carried by consensus vote.

APPEALS – CONTD.

- Faircloth, Timothy – 2007 Ford F150 : The Department of Revenue value for the vehicle is \$4,800. Mr. Faircloth provided a qualified bill of sale for \$2,200. Board Member Glover made a motion to set the vehicle value at \$2,200, with a second from Board Member Schofill and the motion carried by consensus vote.
- Faircloth, Timothy – 2000 Chevrolet Silverado 2500 : The Department of Revenue value for the vehicle is \$2,750. Mr. Faircloth provided a qualified bill of sale for \$1,600. Board Member Schofill made a motion to set the vehicle value at \$1,600, with a second from Board Member Glover and the motion carried by consensus vote.
- Gearing, Jeannette – 2004 Toyota Prius: The Department of Revenue value for the vehicle is \$3,275. Ms. Gearing 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 carried by consensus vote.
- Hilton, Amy – 2005 Chevrolet Colorado: The Department of Revenue value for the vehicle is \$8,350. Ms. Hilton provided a qualified bill of sale for \$5,700. Board Member Glover made a motion to set the vehicle value at \$5,700, with a second from Board Member Schofill and the motion carried by consensus vote.
- London Farms Inc. – 2003 International 4400: The Department of Revenue value for the vehicle is \$9,475. Mr. London provided a qualified bill of sale for \$4,501. Board Member Glover made a motion to set the vehicle value at \$4,501, with a second from Board Member Schofill and the motion carried by consensus vote.
- Meaders, Jason – 2015 Chevrolet Suburban: The Department of Revenue value for the vehicle is \$43,175. Mr. Meaders provided a qualified bill of sale for \$35,800. Board Member Schofill made a motion to set the vehicle value at \$35,800, with a second from Board Member Glover and the motion carried by consensus vote.
- Wren, Janine – 2004 Lexus ES330: The Department of Revenue value for the vehicle is \$4,700. Ms. Wren provided a qualified bill of sale for \$3,850. Board Member Glover made a motion to set the vehicle value at \$3,850, with a second from Board Member Schofill and the motion carried by consensus vote.

ADJOURNMENT

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

Approved this _____ day of September, 2017.

Roy Johnson

Warren Glover

William Schofill

To be added to the 2017 Policy and Procedures Manual upon approval:

Homestead Exemption Audit

- 1) Staff shall check all homestead exempt properties each year for out-of-town addresses.
- 2) When an out-of-town address is found, staff shall contact the Assessor's Office in the county in which the taxpayer's mail is being sent to verify if homestead is being claimed there. If the taxpayer is found to have claimed homestead in both counties, the exemption shall be removed from the White County records. Further action may be warranted pursuant to the Georgia Code Statutes listed below:

§ 48-5-51. Fraudulent claim of homestead exemption under Code Sections 48-5-44 through 48-5-50; penalty

(a) It shall be unlawful for any person to:

(1) Make any false or fraudulent claim for exemption under Code Sections 48-5-44 through 48-5-50;

(2) Make any false statement or false representation of a material fact in support of a claim for exemption under Code Sections 48-5-44 through 48-5-50; or

(3) Assist another knowingly in the preparation of any false or fraudulent claim for exemption under Code Sections 48-5-44 through 48-5-50, or enter into any collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise.

(b) Any person who violates this Code section shall be guilty of a misdemeanor. In addition, the property shall be taxed in an amount double the tax otherwise to be paid.

§ 48-5-53. Falsification of information required by Code Section 48-5-52; penalty

(a) It shall be unlawful for any person willfully to falsify information required by the commissioner pursuant to Code Section 48-5-52, whether relating to age, income, or otherwise.

(b) Any person who violates subsection (a) of this Code section commits the offense of false swearing.