

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

June 20, 2018

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, June 20, 2018. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, and Secretary Jennifer Saxon. *Note: Board Member Schofill arrived after the meeting was underway due to a prior commitment, and Chairman Johnson seconded motions until his arrival.

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 May 9, 2018 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Chairman Johnson. By consensus vote the motion was carried.

OFFICE UPDATE

- 2018 Appeal Period Update: Chief Appraiser Bryan Payne presented a list of 2018 pending appeals to the Board for review. 43 appeals remain to be worked, with 141 already processed for a total of 184 appeals for the 2018 assessment year. This is a 1% appeal rate. The pending appeals listing is Attachment 1 to these minutes.

OLD BUSINESS

- 2017 DOAA Final Sales Ratio Study Results: Chief Appraiser Payne advised the Board that the 2017 sales ratio study had been received from the Department of Audits and Accounts. The statistics pages are Attachment 2 to these minutes.

NEW BUSINESS

- 007-003 Monroe Dockery Trust Breach of Covenant: Chief Appraiser Payne provided information regarding the conservation use covenant on parcel 007-003 in the name of the Monroe Dockery Trust. The parcel was 17.64 acres with three structures. An acre surrounding each structure was excluded from the covenant. In February 2017, the property owners sold the commercial building on the property with three acres of property. Because only one acre had been excluded with that building, and the sale was not to a family member, the transaction constitutes a breach of covenant. Chairman Johnson made a motion to breach the covenant, with a second from Board Member Glover and the motion carried by consensus vote.
- 034B-009 Eckhardt, Michele Refund Request: Chief Appraiser Payne presented Ms. Eckhardt's request for refund based on a factual error made when the house was measured. Field Appraisers Jeanette Deyton and Robert Messmore visited Ms. Eckhardt's property and re-measured the structure and made the proper corrections for the 2018 billing year. Board Member Glover made a motion to grant Ms. Eckhardt's request for refund for 2016 and 2017, with a second from Board Chairman Johnson and the motion carried by consensus vote. An Error and Release was processed for the correction.

NEW BUSINESS – CONDT.

- 059B-023 Costa, Jerome Appeal of Homestead Denial: Mr. Carl Free posted a letter to Chief Appraiser Payne regarding Mr. Costa's school exemption status. When Mr. Costa originally applied for the L2 school exemption, his income exceeded the maximum allowed by the law. Mr. Costa was granted a standard homestead at that time. Mr. Free's letter stated that Mr. Costa's income was now below the maximum allowed and asked the Board to make an exception on the state deadline so that Mr. Costa could receive the exemption for the 2018 billing year. Chief Appraiser Payne stated that Mr. Costa had not made application for the L2 exemption for the 2018 billing year. Board Chairman Johnson made a motion to deny the request to grant homestead after the deadline, with a second from Board Member Glover and the motion carried by consensus vote. Secretary Jennifer Saxon was instructed to notify Mr. Costa and Mr. Free of the Board's decision via First Class Mail.

APPEALS

- Anderson, Christopher – 2008 Toyota Tundra: The Department of Revenue value for the vehicle is \$11,225. Mr. Anderson provided a qualified bill of sale for \$5,500. Board Member Glover made a motion to set the vehicle value at \$5,500, with a second from Board Member Schofill and the motion carried by consensus vote.
- Chastain, Edwin – 2002 Ford F150: The Department of Revenue value for the vehicle is \$4,425. Mr. Chastain did not have a qualified bill of sale. Board Member Schofill made a motion to set the vehicle value at the Black Book Value of \$2,500 pursuant to Board policy, with a second from Board Member Glover and the motion carried by consensus vote.
- Davis, Faith – 2007 Ford Explorer Sport: The Department of Revenue value for the vehicle is \$9,150. Ms. Davis provided a qualified bill of sale for \$2,000. Board Member Glover made a motion to set the vehicle value at \$2,000, with a second from Board Member Schofill and the motion carried by consensus vote.
- Knaus, Ethan – 2003 GMC Sonoma: The Department of Revenue value for the vehicle is \$4,150. Mr. Knaus provided a qualified bill of sale for \$2,595. Board Member Glover made a motion to set the vehicle value at \$2,595, with a second from Board Member Schofill and the motion was carried by consensus vote.
- Letner, Harvey – 2007 Honda Ridgeline: The Department of Revenue value for the vehicle is \$8,975. Mr. Letner purchased the vehicle from a family member for \$500. Board Member Glover made a motion to set the vehicle value at the Black Book value of \$4,475 because the transaction was between related parties, with a second from Board Member Schofill and the motion was carried by consensus vote.
- O'Kelley, Cameron – 2007 Toyota Tundra: The Department of Revenue value for the vehicle is \$10,700. Mr. O'Kelley provided a qualified bill of sale for \$5,000. Board Member Schofill made a motion to set the vehicle value at \$5,000, with a second from Board Member Glover and the motion was carried by consensus vote.
- Sanders, Debra – 2007 Nissan Sentra: The Department of Revenue value for the vehicle is \$3,075. Ms. Sanders provided a qualified bill of sale for \$600. Board Member Glover made a motion to set the vehicle value at \$600, with a second from Board Member Schofill and the motion was carried by consensus vote.

APPEALS – CONTD.

- Serba, John – 2015 Mercedes S550 4Matic: The Department of Revenue value for the vehicle is \$57,600. Mr. Serba provided a qualified bill of sale for \$48,999. Board Member Schofill made a motion to set the vehicle value at \$48,999, 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
ALLEN, DEBBIE	021C-009A	APPROVED	BLACK, BRANDON	045B-013B	APPROVED
BOWDEN, JAMIE	076-216A	APPROVED	GALE, DAVE	062-272	APPROVED
GALE, DAVE	062-271	APPROVED	HAY, SHANNON	022-116A	MOTION TO COMBINE
HAY, SHANNON	022-116B	MOTION TO COMBINE	GIBBS, LONNIE	031-058	APPROVED
MCMILLAN, HENRY	016-071	APPROVED	SIWINSKI, MICHAELENE	091-019	APPROVED
THACKER, CHRISTOPHER	041-023C	APPROVED	TURNER, GLEN	072-018	APPROVED
WEST, EDWIN	070-167	APPROVED			

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
EDKHARDT, MICHELE	034B-009	2017-R-021	REAL PROPERTY

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 10:28 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 11th day of July, 2018.

Roy Johnson, Chairman

Warren Glover

William Schofill

2018 PENDING APPEALS

TAXPAYER NAME	PARCEL ID #	APPRAISED		TAXPAYER		40% VALUE IN		NC
		VALUE	ASSESSMENT	VALUE	40% TP VALUE	DISPUTE		
ASH, DAVID GREGORY	047A-092	211400	84560	170000	68000	16560	CH	
ASH, DAVID GREGORY	C01B-014	28750	11500	15000	6000	5500	CH	
ASH, DAVID GREGORY & JANET BOYD	056A-050	472180	188872	425000	170000	18872	CH	
BAILEY, JOEL	079-009D	115170	46068	78264	31305.6	14762.4		
BAILEY, JOEL	079-009E	140850	56340	103320	41328	15012		
BALLARD, ROSEMARY G	050C-036	397300	158920	347000	138800	20120	CH	
BATES, SANDRA W & LARRY W	008-014	164450	65780	129000	51600	14180	CH	
BETTERTON, C RONALD & PATRICIA A.	015-011	212910	85164	200000	80000	5164	CH	
BLACK BEAR TREATMENT CENTER	058C-068	5885120	2354048	450000	180000	2174048		
BLUE CREEK PARTNERS II LLC	061-092C	140800	56320	90000	36000	20320	CH	
BLUE CREEK PARTNERS II LLC	061-092D	140800	56320	90000	36000	20320	CH	
BROOKSHIRE, CHIP & CHRISTY	059-090B	287320	114928	250000	100000	14928	CH	
BROWN, MICHAEL EDWARD	033E-006	119950	47980	111730	44692	3288	CH	
BURNETT, WAYNE	058C-012	127690	51076	124207	49682.8	1393.2	CH	
BURNETT, WAYNE	058C-033	174970	69988	164450	65780	4208	78	
CAIN, WARREN L & CARLA B	036-083	230520	92208	227950	91180	1028	CH	
CAIN, WARREN L & CARLA B	064-017	47200	18880	40000	16000	2880	CH	
CANADY, GEORGE W III & SHEILA N	031E-232	19510	7804	16680	6672	1132		
CANTRELL, MARK D & CAROL M	060D-069	81850	32740	66245	26498	6242	CH	
CANTRELL, WILLIAM & CARLA	062-010	475850	190340	444720	177888	12452	CH	
CAUDELL, JAMES & REBECCA	075-175	201350	80540	169000	67600	12940	CH	
CHENG-SEN CHEN	H04E-029	20000	8000	9000	3600	4400	CH	
CLACKUM, CHRISTOPHER	072-106D	222550	89020	197500	79000	10020	CH	
CLARK, BRIAN ET AL 3& HOLCOMBE CT BLOO 9FE	056A-111	182130	72852	140000	56000	16852	CH	
COLGROVE, JON ROBERT	070-084	51480	20592	40000	16000	4592		
COLLINS, L JAMES	064A-016	161150	64460	155000	62000	2460	CH	
COOPER, PATRICIA ANN	075-053	74580	29832	66860	26744	3088	CH	
COSTA, JEROME J	059B-023	265600	106240		0	106240		
CRAVEN, LAURA U	059-001	95020	38008	69600	27840	10168	CH	
DAHLONEGA PROPERTIES LLC	007-016	93880	37552	88940	35576	1976	CH	
DEAN, DANNY & SHERRY	076-213	190200	76080	168100	67240	8840	21	
DEAVEN, LYNN E. & MARGARET F.	047B-033	391340	156536	362390	144956	11580	NC	
DEMORE, CALEB D & BRITTANY	063-111C	119670	47868	109000	43600	4268	NC	
DETRAZ, GAIL & MICHAEL	046-119	485350	194140	385000	154000	40140	CH	
DONG, MAI-LI	072-172	485250	194100	399000	159600	34500	CH	
DUNCAN, KEITH	056A-252	10000	4000	4000	1600	2400		
DURHAM, JENNIFER J	031B-020	15000	6000	4500	1800	4200		
EASON, NATHANIAL P & KRISTEN	073-201	319210	127684	313970	125588	2096	79	
ECKHARDT, MICHELE IDA	034B-009	191070	76428	177000	70800	5628	CH	
ELLIS, RONNIE	033-056	19610	7844	10000	4000	3844		
ELLIS, RONNIE DEAN & DIANE	022-019	156540	62616	130000	52000	10616	CH	
EVO REC LLC	H04C-132B	148850	59540	120000	48000	11540		
FALCK, CAROL L.	030-090	156020	62408	145000	58000	4408		
FALCK, CAROL L.	030-091	25000	10000	15000	6000	4000		
FERGUSON, RICHARD R & TERESA	016-039B	391640	156656	245168	98067.2	58588.8	CH	
FLANNAGAN, WESLEY JEREMY	037-029	121940	48776	119240	47696	1080	CH	
FTOG LLC	051A-001B	160050	64020	55000	22000	42020		
FTOG LLC	051A-002	430680	172272	377940	151176	21096		
FTOG LLC	058C-035	173440	69376	125000	50000	19376		
FTOG LLC	058C-036	357290	142916	225000	90000	52916		
HARRIS, JAMES H	070-018	330720	132288	298000	119200	13088	CH	
HATCHER, JOE E	049C-123	93750	37500	75600	30240	7260		
HATCHER, JOE E	056A-061	238760	95504	215370	86148	9356	CH	
HENDERSON, CHARLES W JR	050-159A	213360	85344	213360	85344	0	27	
HIGHLAND CREST DEVELOPMENT, INC	069-606	41580	16632	17500	7000	9632	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-607	39580	15832	17500	7000	8832	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-608	39200	15680	14500	5800	9880	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-609	39200	15680	17500	7000	8680	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-610	36120	14448	17500	7000	7448	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-611	31420	12568	17500	7000	5568	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-613	45870	18348	19900	7960	10388	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-615	36120	14448	19900	7960	6488	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-620	32200	12880	17500	7000	5880	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-621	35560	14224	17500	7000	7224	CH	
HIGHLAND CREST DEVELOPMENT, INC	069-648	35560	14224	14500	5800	8424	CH	
HIMBER, THOMAS	068-116C	161890	64756	155000	62000	2756	CH	
HORSERANGE PROPERTIES LLC	017-118	263430	105372	212400	84960	20412	CH	
ICENOGL MARHORIE	021C-114	30770	12308	29000	11600	708	57	
JANKIJUHI INC	H04C-142	1163970	465588	738490	295396	170192	NC	
JKC REAL ESTATE TRUST, SWINSON GERALD	069-073	465790	186316	375000	150000	36316	CH	

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TAXPAYER NAME	PARCEL ID #	APPRAISED		TAXPAYER		40% VALUE IN		NC
		VALUE	ASSESSMENT	VALUE	40% TP VALUE	DISPUTE		
JUHI JANKI LLC	H03D-060	726650	290660	609780	243912	46748		NC
JUSTUS, DENVER W	H02C-027	214920	85968	200450	80180	5788		21
KELLEY, PAUL R.	068-073B	144820	57928	130940	52376	5552		CH
KIMBREL, YVONNE FREEMAN	045D-022	485350	194140	480680	192272	1868		NC
KIMBREL, YVONNE FREEMAN	045D-025	106160	42464	66950	26780	15684		NC
KIMBREL, YVONNE FREEMAN	071-003A	69400	27760	18000	7200	20560		CH
KIMBRELL, JOHNNY MICHAEL	090-091	351610	140644	185000	74000	66644		78
KIMSEY, CHESTON BERRONG III	058D-001	527010	210804	500000	200000	10804		CH
KLEBECK, THOMAS E	055D-045	33600	13440	17164	6865.6	6574.4		
KNOTT, CHADWICK S & NICOLE	062-273	508850	203540	450000	180000	23540		CH
LAUREL RIDGE LLC	033D-043F	180840	72336	130000	52000	20336		48
LAUREL RIDGE LLC	033D-043G	674220	269688	550000	220000	49688		55
LEAF PROPERTIES INC	089-049	126060	50424	109000	43600	6824		NC
LEAF PROPERTIES INC	H03D-022	311630	124652	290000	116000	8652		CH
LEE, DONALD E. & DANNA J	H04C-109	181270	72508	100000	40000	32508		CH
LEWIS, BRUCE P & DARLENE J	074-159U	131440	52576	67000	26800	25776		CH
LINCK, DARREN & COLLINS, SUSAN	020-168	417430	166972	345000	138000	28972		CH
LISCAR, ROBERT S & TALLULAH M	006-068	266930	106772	238800	95520	11252		CH
LITTLEJOHN, RALPH ET AL	055D-068	44140	17656	35400	14160	3496		CH
LOGANS CORNER PROPERTIES LLC	057-013	147270	58908	146000	58400	508		78
LOGANS CORNER PROPERTIES LLC	070-093A	47240	18896	45000	18000	896		NC
LOGANS CORNER PROPERTIES LLC	070-093B	82930	33172	75000	30000	3172		NC
LOGANS CORNER PROPERTIES LLC	071-117	144370	57748	136000	54400	3348		78
LOGANS CORNER PROPERTIES LLC	071-154	37190	14876	35000	14000	876		NC
LOGANS CORNER PROPERTIES LLC	071-156	68240	27296	66500	26600	696		78
LOGANS CORNER PROPERTIES LLC	072-279	661580	264632	300000	120000	144632		
LYON, STEVEN & MELODY	021C-008	36620	14648	23000	9200	5448		CH
MAJOR, DEANNE DOERING	004-085	740750	296300	650000	260000	36300		CH
MARQUARDT, ROXY LYNN	070-063	285050	114020	250000	100000	14020		CH
MARTIN, JOHNNIE B	072-230	178340	71336	168000	67200	4136		NC
MAULDIN, TIM & KRISTON	048B-141	291150	116460	191530	76612	39848		CH
MAY, WILLIAM DORE & JUDY H	072-297	160450	64180	151430	60572	3608		NC
MCCORD, DAVID L.	068-106	51670	20668	46290	18516	2152		CH
MCDEVITT JR JOHN J & LORI M REV TRUST	060C-110	697910	279164	647510	259004	20160		CH
MCDONALD, CLARK B	047B-003A	367960	147184		0	147184		
MCENTYRE, GUY	090-071	35130	14052	33100	13240	812		
MCLANAHAN, JAN	005D-014A	70330	28132	35000	14000	14132		CH
MCLEOD, JAMES D. JR. & FRANCES M	046-181	426540	170616	313280	125312	45304		21
MECKLEY, BRYAN C & DEBRA L	060C-003	632090	252836	550000	220000	32836		CH
MICHAEL, BRAD	H04B-092	4400	1760	1430	572	1188		57
MICHAEL, BRAD	H04B-093	4400	1760	1430	572	1188		57
MICHAEL, BRAD	H04B-094	4400	1760	1430	572	1188		57
MICHAEL, BRAD	H04B-095	4400	1760	1430	572	1188		57
MICHAEL, BRAD	H04B-096	5000	2000	1430	572	1428		57
MICHAEL, BRAD	H04B-098	4400	1760	1430	572	1188		57
MICHAEL, BRAD	H04B-099	4400	1760	1430	572	1188		57
MOSLEY, KIANNE ET AL	017-082	292670	117068	245490	98196	18872		
MOUNTAIN EDUCATION CENTER	047A-016	147790	59116	147790	59116	0		CH
NEDA'S PROPERTIES	017-086	637280	254912	594800	237920	16992		NC
NEEL, VERNON R & JANET N	018D-024	35510	14204	23000	9200	5004		57
NEEL, VERNON R & JANET N	018D-025	21420	8568	7000	2800	5768		57
NIBLETT, DAVID & PATRICIA B	021-171	33250	13300	15000	6000	7300		
NORTH GEORGIA LAND AND DEVELOPMENT	033E-036	121930	48772		0	48772		NC
NORTH GEORGIA LAND AND DEVELOPMENT	033E-037	115020	46008		0	46008		CH
NORTH GEORGIA LAND AND DEVELOPMENT	033E-038	107130	42852		0	42852		CH
OAKES, BRIAN & ROBIN E	045D-153	20280	8112	22000	8800	-688		73
OPPENHEIMER, CAROLYN TRUST	030-104	422970	169188	350000	140000	29188		NC
PAYNE, KATHERINE L	H03D-072-G0	144300	57720	129000	51600	6120		
PEREZ, GONZALO & ELSIE L	034B-073	276800	110720	249300	99720	11000		CH
PIPER, JOE ET AL	069-118A	28930	11572	16000	6400	5172		NC
PRATER, LAWERANCE S & DARLENE T	069-310	28000	11200	12500	5000	6200		
PRATER, LAWERANCE S & DARLENE T	069-311	28000	11200	12500	5000	6200		
RAMEY STACEY TRUST HALL SANJA TRUST	007-032	84860	33944	70000	28000	5944		78
RAMEY, KAREN L	058C-100	263760	105504	165000	66000	39504		
RAU, TEDI A	048A-008B	119420	47768	119420	47768	0		NC
REIMANN, DOREEN L & PETER J	076-123B	431320	172528	350000	140000	32528		CH
SAVAGE, STEVE R	063-096A	419610	167844	310000	124000	43844		78
SCALIA, WILLIAM H. & MARTHA E	048A-188	30000	12000	12000	4800	7200		CH
SCHLOSSBERG, ELLEN G. & LOCKE, CONSTANCE A	059D-032	18000	7200	10500	4200	3000		
SCHLOSSBERG, ELLEN G. & LOCKE, CONSTANCE A	059D-033	24000	9600	10500	4200	5400		

2018 PENDING APPEALS

TAXPAYER NAME	PARCEL ID #	APPRAISED		TAXPAYER		40% VALUE IN		NC
		VALUE	ASSESSMENT	VALUE	40% TP VALUE	DISPUTE		
SCHLOSSBERG, ELLEN G. & LOCKE, CONSTANCE A	059D-034	20000	8000	10500	4200	3800		
SCHLOSSBERG, ELLEN G. & LOCKE, CONSTANCE A	059D-036	20000	8000	10500	4200	3800		
SCHLOSSBERG, ELLEN G. & LOCKE, CONSTANCE A	059D-037	20000	8000	10500	4200	3800		
SCHUTT, DANIEL LOTHAN	030D-061B	42340	16936	32000	12800	4136		
SHEDD, SUSAN & WILLIAMS, HUGH	041-036	33150	13260		0	13260		
SHHANGANBHAI SOMABHAI INC	H04F-021	1309830	523932	673820	269528	254404		NC
SHORE, MICHAEL & CAROL	090-011A	145630	58252	132000	52800	5452		NC
SHORE, MICHAEL & CAROL	090-081	85490	34196	82000	32800	1396		CH
SHORE, MICHAEL & CAROL	090-085	344530	137812	325000	130000	7812		CH
SKINNER, GREGORY A & ANTONELLA R	060A-072	890420	356168	737000	294800	61368		CH
SOSEBEE, LIBBY BLACK	048B-043	385780	154312	335560	134224	20088		CH
SPURGEON, JAMES	050-229	150950	60380	139230	55692	4688		NC
ST. GEORGE, KIMBERLY	044C-062	232440	92976	200000	80000	12976		CH
STEVENS, ROY A & SUSAN J GLINERT	018-140	368660	147464	349910	139964	7500		CH
STRAUT, JOHN W & TONI R	029-001C	150290	60116	139440	55776	4340		CH
TANVOR, LLC	005-015D	39480	15792	15026	6010.4	9781.6		57
TAYLOR, TRACY L	079-071	1028780	411512	750000	300000	111512		
TELFORD, DANIEL WILSON	078-214	218690	87476	183000	73200	14276		CH
TELFORD, DANIEL WILSON	078-215	222430	88972	183000	73200	15772		CH
TELFORD, JOHN SR & JOHN T JR	078-205	234310	93724	197000	78800	14924		CH
TELFORD, JOHN SR & JOHN T JR	078-206	222040	88816	197000	78800	10016		CH
THEIRON, THOMAS & SYBIL	048C-027	95000	38000	12000	4800	33200		
THEIRON, THOMAS & SYBIL	048C-028	97700	39080	12000	4800	34280		
TOUBIANA, DAN	060C-136	50000	20000	60000	24000	-4000		
TURNER, ALLEN ET AL	C01F-113A	90000	36000	75000	30000	6000		CH
VALHALLA RESORT HOTEL	056A-030B	12000	4800	0	0	4800		6
VIGNOLLES, LOUIS C	017-156	190340	76136	172090	68836	7300		CH
WADSWORTH, ANNETTEE P & HOWARD	069-616	187840	75136	0	0	75136		
WALDEN, NEAL & PAMELA B	075-244	244080	97632	234570	93828	3804		79
WEST, EDWIN L & DENISE L	070-167	133240	53296	50000	20000	33296		30
WESTMORELAND, H.DALE & DEBORAH S	076-181A	272770	109108	270770	108308	800		CH
WHITEHALL MANOR LP C/O THE PACES FOUNDATION	C01F-096	2500000	1000000	1700000	680000	320000		NC
WHITEHALL MANOR LP C/O THE PACES FOUNDATION	C01F-096A	2500000	1000000	2100000	840000	160000		NC
WHITLOCK, JAMES G & ANN R	056A-191	370420	148168	270000	108000	40168		CH
WIKE, JILL J	031B-021	15000	6000	4500	1800	4200		
WIKE, JILL J	031B-022	15000	6000	4500	1800	4200		
WILLIAMS, FRANK M	056A-081	416670	166668	349830	139932	26736		CH
WILLIAMS, MITCHELL R. & KELLY S.	034C-029	358840	143536	329500	131800	11736		CH
WINDHAM, A. DAN	071-018	65630	26252	64000	25600	652		NC
WINDHAM, BARBARA K.	071-153	213290	85316	209000	83600	1716		CH
WINDHAM, DAN DR & BARBARA	070-093	20590	8236	19500	7800	436		NC
WINDHAM, DAN MR & MRS	071-111	658320	263328	610000	244000	19328		CH
WITHROW, KYLE & MEGAN T	075-404D	335280	134112	220000	88000	46112		
WRONKO, BRIAN R & FORBES, KRISTI M	046-133	128000	51200	99900	39960	11240		



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2017 SALES RATIO STUDY

REVENUE STATISTICS REPORT

154-WHITE COUNTY

2017 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	219	37.07	39.70	38.31	38.37	13.58	100.24
AGRICULTURAL	19	33.75	44.40	41.79	39.51	14.51	100.76
COMMERCIAL	248	37.41	39.60	38.19	38.42	13.94	100.37
INDUSTRIAL	248	37.41	39.60	38.19	38.42	13.94	100.37

PROPERTY CLASS RATIO CALCULATION

CLASS	2017 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	603,660,945	38.31	M	1,575,610,894	60.77%
AGRICULTURAL	235,234,728	41.79	M	562,869,653	23.68%
COMMERCIAL	109,124,014	38.19	M	285,728,616	10.99%
INDUSTRIAL	21,853,149	38.19	M	57,219,945	2.20%
PUBLIC UTILITY	23,490,036	40.00		58,725,090	2.36%
TOTAL	993,362,872	39.11		2,540,154,198	100.00%

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2017 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	597,811,861	38.31	M	1,560,344,244
AGRICULTURAL	235,234,728	41.79	M	562,869,653
COMMERCIAL	109,124,014	38.19	M	285,728,616
INDUSTRIAL	21,853,149	38.19	M	57,219,945
TOTAL	964,023,752	39.09		2,466,162,458