

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

February 10, 2016

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, February 10, 2016. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Adrian Medley, 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. Chairman Johnson stated that he would like to now open each meeting with a word of prayer. He asked Board Member Adrian Medley to deliver the invocation for February.

MINUTES

- The Board reviewed and signed the minutes from the January 13, 2016 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Medley and the motion was carried by consensus vote.

OFFICE UPDATE

- 2016 Training Schedule: Chief Appraiser Bryan Payne provided the Board with a listing of the 2016 training classes from the Department of Revenue. The classes are scheduled until June 30 at this time. Chief Appraiser Payne advised the Board that each member would need to complete all the core training requirements in order to receive 20 hours credit for CAVEAT each year. Each Board member would need to take Exempt Properties and Specialized Assessments to complete the core training.

OLD BUSINESS

- 068-106 – David McCord Refund Request: Secretary Jennifer Saxon presented the Board with a refund request from Mr. David McCord. Mr. McCord had requested a refund in September, 2015 but his appeal period had expired. At that time the Board ruled that they could not grant the refund, however Mr. McCord was notified that he could submit his request again in January during the state return period. A correction for the number of bathrooms was made on Mr. McCord's property record. The correction was effective for the 2014, 2015 and 2016 tax years. Board Member Medley made a motion to approve the refund request for Mr. McCord with a second from Board Member Glover and the motion carried by consensus vote.
- 2016 Policy & Procedures Review: Chief Appraiser Payne and the Board discussed the changes to the 2016 Policy & Procedures Manual. The Board requested only one revision to Page 8, Item 8: The paragraph is to be amended to read as follows:
8. Appointment of Chief Appraiser: The Board appoints the Chief Appraiser who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually. The Chief Appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board, as mandated under state statute, to hire and fire the Chief Appraiser. The duty and responsibility falls on neither the County Manager nor the Board of Commissioners.
Board Member Glover made a motion to accept the revised 2016 Policy & Procedures Manual, with a second from Board Member Medley, and the motion carried by consensus vote.

NEW BUSINESS

- Taxpayer Request To Appear Before The Board: Mr. Daniel Johnson requested to speak to the Board regarding the L2 Homestead Exemption requirements. Mr. Johnson stated that he and his wife had rental properties that were serving as their retirement income but he was denied the L2 exemption because rental income is not an excluded form of income for the exemption. Mr. Johnson also stated that the income requirement of \$25,000 needed to have a percentage applied in the event that an applicant exceeded the maximum by only a few dollars they would still qualify. The Board stated to Mr. Johnson that the exemption statute was written by Senator Steve Gooch and was voted and passed as written by the taxpayers of White County. The Board also stated that the Assessors Office can only administer the exemption as written, and any changes or exceptions to the statute were not under the control of the Board. Chief Appraiser Payne provided Mr. Johnson with a copy of the statute. Mr. Johnson stated that he would contact Senator Gooch for further information.
- 2017 Fiscal Year Budget Presentation: Chief Appraiser Payne presented the 2017 Fiscal Year budget to the Board for review and approval. Chief Appraiser Payne stated that no major changes had been made to the budget for 2017 as the department was operating very efficiently. No personnel or equipment requests are necessary at this time. After review, Board Member Medley made a motion to accept the 2017 budget for submission to the Board of Commissioners with a second from Board Member Glover and the motion carried by consensus vote.
- 044D-004 – Gary Black Conservation Breach: At the August, 2015 meeting Mr. Gary Black requested a Board decision regarding a 9.89 acre portion of his property which is in Conservation Use Assessment. Mr. Black was concerned if he split and sold a portion less than 10 acres that it would not qualify for a Conservation Use Continuation resulting in a breach of his covenant. The Board ruled that the 9.89 acre tract would qualify for a continuation. Mr. Black has since had a new survey of the property and the subject portion surveyed at 9.55 because of right-of-way changes. Mr. Black wanted to inform the Board of the acreage discrepancy so he would not be in violation of the original decision. The Board agreed that the parcel could still be continued at 9.55 acres.
- 022-079 – Earl Gilreath Conservation Breach: Mr. Gilreath is in the third year of his second covenant period and is 82 years of age. Recently, Mr. Gilreath has become physically unable to continue the qualifying use of the property. Mr. Gilreath's daughter, Mrs. Cindy Cannon, has asked the Board if Mr. Gilreath can end his covenant and would a penalty be assessed. The covenant statute O.C.G.A. 48-5-7.4 allows an owner to end a covenant without penalty due to medical hardship, and also to end a covenant if he or she is over 67 years of age and the covenant is in at least the third year of a renewal. Mr. Gilreath qualifies to end his covenant under both of these code sections.
- Amendments to the Assessors Website: Pursuant to Georgia House Bill 202 which went into effect January 1, 2016, the Assessors Office is now required to make available to the public certain documents and a description of the appraisal methodology used to value property. These documents must be available in the office as well as on the county website. Chief Appraiser Payne presented the Board with copies of the documents and the documents are now on the Assessors page at the official county website www.whitecounty.net.

APPEALS

- Hurst, Wayne – 2009 Acura MDX: The Department of Revenue value for the vehicle is \$19,175. Mr. Hurst received the vehicle as a gift from his father-in-law and stated a value of \$8,500 - \$9,000. In the absence of a bill of sale it is the Board’s policy to use the Black Book evaluation. The Black Book value for this vehicle based on mileage and VIN is \$15,750. Board Member Glover made a motion to set the value at \$15,750, with a second from Board Member Medley and the motion carried by consensus vote.
- Morrow, Margaret – 1990 Chevrolet Bounder: The Department of Revenue value for the vehicle is \$10,835. Ms. Morrow provided a qualified bill of sale for \$3,000. Board Member Medley made a motion to set the value at \$3,000, with a second from Board Member Glover and the motion carried by consensus vote.
- Spry, Michelle – 2004 Jeep Grand Cherokee Limited: The Department of Revenue value for the vehicle is \$6,025. Ms. Spry provided a qualified bill of sale for \$3,500. Board Member Medley made a motion to set the value at \$3,500, with a second from Board Member Glover and the motion carried by consensus vote.

E & R SIGNATURES

- The Board signed the following Error & Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
CHAPTER 7 TRUSTEE	30 PARCELS	2015-R-032	REAL PROPERTY
TSC PROPERTIES, LLC	077-142	2015-R-033	REAL PROPERTY
MCCORD, DAVID	068-106	2015-R-034	REAL PROPERTY
MCCORD, DAVID	068-106	2015-R-035	REAL PROPERTY
HOMETOWN RENTAL	P0051560	2015-PP-024	PERSONAL PROPERTY
CHEROKEE ROSE GIFTS	P0069785	2015-PP-025	PERSONAL PROPERTY
HAIR ON THE SQUARE	P0068177	2015-PP-026	PERSONAL PROPERTY
PAPAS PIZZA TO GO	P0024894	2015-PP-027	PERSONAL PROPERTY
BLACKSTOCK VINEYARDS	P0031972	2015-PP-028	PERSONAL PROPERTY
CROWE, JAMES	P0069976	2015-PP-029	PERSONAL PROPERTY
CRANE, BARNETT	C01B-013-001	2016-M-003	MOBILE HOME NOD
129 MHP LLC	049C-049-002	2016-M-004	MOBILE HOME
129 MHP LLC	049C-051-004	2016-M-005	MOBILE HOME
129 MHP LLC	049C-051-001	2016-M-006	MOBILE HOME
129 MHP LLC	049C-051-005	2016-M-007	MOBILE HOME
129 MHP LLC	049C-051-006	2016-M-008	MOBILE HOME
129 MHP LLC	049C-051-007	2016-M-009	MOBILE HOME
129 MHP LLC	049C-064-002	2016-M-010	MOBILE HOME
129 MHP LLC	049C-051-011	2016-M-011	MOBILE HOME
129 MHP LLC	049C-051-012	2016-M-012	MOBILE HOME
129 MHP LLC	049C-051-017	2016-M-013	MOBILE HOME
129 MHP LLC	049C-051-018	2016-M-014	MOBILE HOME
129 MHP LLC	049C-051-019	2016-M-015	MOBILE HOME

ADJOURNMENT

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

Approved this _____ day of March, 2016.

Roy Johnson, Chairman

Warren Glover

Adrian Medley