

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

January 13, 2016

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, January 13, 2016. In attendance were Board Member Warren Glover, Board Member Adrian Medley, Board Member Roy Johnson, Chief Appraiser Bryan Payne and Secretary Jennifer Saxon.

CALL TO ORDER

- Board Member Roy Johnson called the meeting to order at 9:00 a.m.

ELECTION OF 2016 BOARD CHAIRMAN

- Board Member Adrian Medley made a motion to elect Roy Johnson as the 2016 Board Chairman. The motion was seconded by Board Member Warren Glover and was carried by consensus vote.

APPOINTMENT OF 2016 BOARD SECRETARY

- Board Member Medley made a motion to appoint Jennifer Saxon as the 2016 Board Secretary. The motion was seconded by Board Member Glover and was carried by consensus vote.

MINUTES

- The Board reviewed and signed the minutes from the December 9, 2015 regular meeting. A motion was made by Board Member Medley to approve the minutes with a second from Board Member Glover and the motion was carried by consensus vote.

OFFICE UPDATE

- 2016 Meeting Schedule: Chief Appraiser Bryan Payne provided the Board with a listing of the 2016 meeting schedule and a copy of the schedule advertisement from the White County News. The ad ran in the January 7th edition of the paper. A copy of the ad is attached to these minutes.
- Mid-Year Budget Report: Chief Appraiser Payne presented the Board with a mid-year budget report for the Assessors Office. The remaining budget percentage for FY 2016 is 63%. Target percentage for January is 50%.

OLD BUSINESS

- 035-054 Lakewood Baptist Church: Chief Appraiser Payne presented the Board with a letter from Mr. Scott Ball, attorney for Lakewood Baptist Church, requesting exempt status for the property identified as 035-054. Mr. Ball stated that he had formed an LLC for this property in which Lakewood Baptist Church was the sole member. Board Member Medley made a motion to grant exempt status with a second from Board Member Glover and the motion carried by consensus vote.
- Personal Property Audit Update: Chief Appraiser Payne informed the Board that the personal property audit being conducted by TBS, Inc. had been completed. The accounts are being prepared for billing and will be forwarded to the White County Tax Commissioner. The audit was budgeted at a cost of \$41,000 and was completed for \$26,836.

NEW BUSINESS

- 075-381 – Richard Haines Conservation Breach: Mr. Haines has petitioned to end his covenant. O.C.G.A. § 48-5-7.4 states: *Any case in which a covenant is breached solely as a result of an owner electing to discontinue the property in its qualifying use, provided such owner has renewed without an intervening lapse at least once the covenant for bona fide conservation use, has reached the age of 65 or older, and has kept the property in a qualifying use under the renewal covenant for at least three years. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors*
Mr. Haines qualified to end his covenant under this section of the Code. Board Chairman Johnson signed the release. An Error & Release will be sent to the Tax Commissioner for processing. Mr. Haines will have to pay the full 2015 tax bill, without the conservation use assessment. The application release will be filed with the Clerk of Superior Court.
- Annual Review of Policies & Procedures: Chief Appraiser Payne presented the Board the first draft of the 2016 Policy and Procedures manual for review. Some changes have been made to the manual, which are underlined in red. Chief Appraiser Payne asked the Board to review the first draft before the February meeting and expressed that the Board could communicate with him and/or Secretary Saxon via email with suggestions, etc. if they so wished.

APPEALS

- Bristol, David – 2001 Mercedes-Benz SLK320: The Department of Revenue value for the vehicle is \$6,125. Mr. Bristol provided a qualified bill of sale for \$1,500. Board Member Medley made a motion to set the value at \$1,500, with a second from Board Member Glover and the motion carried by consensus vote.
- Davidson, Richard – 2003 Chevrolet Suburban 1500: The Department of Revenue value for the vehicle is \$5,575. Mr. Davidson provided a qualified bill of sale for \$3,500. Board Member Glover made a motion to set the value at \$3,500, with a second from Board Member Medley and the motion carried by consensus vote.
- London, Jeremy – 2002 Ford Explorer: The Department of Revenue value for the vehicle is \$4,475. Mr. London provided a qualified bill of sale for \$2,000. Board Member Medley made a motion to set the value at \$2,000, with a second from Board Member Glover and the motion carried by consensus vote.
- Nieves, Jill – 2005 Dodge Ram 2500: The Department of Revenue value for the vehicle is \$9,700. Ms. Nieves provided a qualified bill of sale for \$2,300. Board Member Medley made a motion to set the value at \$2,300, with a second from Board Member Glover and the motion carried by consensus vote.
- Skelton, Juli – 2001 Toyota Tacoma: The Department of Revenue value for the vehicle is \$6,975. Ms. Skelton provided a qualified bill of sale for \$5,500. Board Member Glover made a motion to set the value at \$5,500, with a second from Board Member Medley and the motion carried by consensus vote.
- Thomason, Vicky – 2003 Nissan Maxima: The Department of Revenue value for the vehicle is \$3,625. Ms. Thomason provided a qualified bill of sale for \$850. Board Member Glover made a motion to set the value at \$850, with a second from Board Member Medley 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
JOHNSON, DUSTIN	091-033-001	2016-M-001	MOBILE HOME
COMSTOCK, RAYMOND	079-110	2016-M-002	MOBILE HOME
INDIAN SPRINGS AUTO	P0068002	2015-PP-017	PERSONAL PROPERTY
GRANDMA'S HOUSE	P0069999	2015-PP-018	PERSONAL PROPERTY
HELEN MOPED & GOLF CART	P0070014	2015-PP-019	PERSONAL PROPERTY
KEOWN, BETTY JO	P0067980	2015-PP-020	PERSONAL PROPERTY
SWEET MEMORIES	P0068189	2015-PP-021	PERSONAL PROPERTY
TJ'S TREASURES	P0069045	2015-PP-022	PERSONAL PROPERTY
FANCY DOODLE	P0067991	2015-PP-023	PERSONAL PROPERTY
POWELL, CORA LOUISE	047A-063A	2015-R-028	REAL PROPERTY
GRIFFIN, JAMES B.	H02E-055	2015-R-029	REAL PROPERTY
HAINES, RICHARD	075-381	2015-R-030	REAL PROPERTY
WILEY, ARIE	035-054	2015-R-031	REAL PROPERTY

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:45 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this _____ day of February, 2016.

Roy Johnson, Chairman

Warren Glover

Adrian Medley