

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

June 8, 2016

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, June 8, 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.

INVOCATION

- The invocation was delivered by Board Member Adrian Medley.

MINUTES

- The Board reviewed and signed the minutes from the May 11, 2016 regular meeting. A motion was made by Board Member Medley to approve the minutes with a second from Board Member Warren Glover and the motion was carried by consensus vote.

OFFICE UPDATE

- Chief Appraiser Bryan Payne stated that the 2016 appeal period for first notices would be ending on June 23, 2016 and that 60 appeals had been received to date.

OLD BUSINESS

- There was no old business to discuss.

NEW BUSINESS

- 022-093 Ferguson, Garry Acreage Discrepancy: Mr. Ferguson submitted an appeal and a request for refund for his property located at 6461 Hwy 115 West, Cleveland. Mr. Ferguson's property was previously assessed as a 4.00 acre tract. The deed referenced for the property, Deed Book 9 Page 147 conveyed 1.00 ac, more or less, and a later plat shows that Mr. Ferguson received an additional .89 acres. The original parcel acreage was 27.10 acres. Mr. Ferguson has not had the property surveyed showing that it is 1.89 acres. When Mr. Ferguson filed his appeal, Mapper Lee Johnson changed the acreage for 2016 to 1.89 based on Mr. Ferguson's deed and the plat showing the additional .89 acres. No deed was referenced for the .89 acres. Board Member Glover made a motion to allow the acreage change to 1.89 acres, but to deny the refund based on the fact that there is no survey that definitively states that the parcel is 1.89 acres. Board Member Medley seconded the motion, and it was carried by consensus vote. The Board agreed that the refund could be revisited if a survey is submitted.

NEW BUSINESS – Contd.

- H04D-054 103 Holtz, Steven: On June 6, 2016, Mr. Holtz sent a letter to Board Chairman Roy Johnson regarding his 2016 assessment. Mr. Holtz owns a condominium unit at Wilder Forest in Helen, GA. For 2016, the Wilder Forest complex was reviewed in order to determine how many units had been destroyed by a fire in late 2015. Upon review of the complex, the heating and air type was changed by Assistant Chief Appraiser Jennifer Saxon to reflect the current type of unit. This change resulted in a reduction of value for all the units in the complex. Mr. Holtz stated in his letter that he was unhappy that his value had been reduced and inquired as to how he could get a refund for all the years that he had paid on the “mistake” made in the Assessors Office. Assistant Chief Saxon drafted a letter to Mr. Holtz and presented it to the Board for approval. The letter explained to Mr. Holtz that the reduction in value was not the result of a mistake but rather the result of changes made during a field inspection. The letter also explained the appeal process and included an appeal form. Mr. Holtz’s letter and the letter from Assistant Chief Saxon are attached to these minutes.

APPEALS

- Garner, Danny – 2013 Ford E-250 Van: The Department of Revenue value for the vehicle is \$16,025. Mr. Garner provided a qualified bill of sale for \$7,500. Board Member Medley made a motion to set the value at \$7,500 with a second from Board Member Glover and the motion carried by consensus vote.
- Roskosh, Ron – 2011 Volvo S80 Sedan: The Department of Revenue value for the vehicle is \$14,150. Mr. Roskosh provided a qualified bill of sale for \$10,000. Board Member Medley made a motion to set the value at \$10,000, with a second from Board Member Glover and the motion carried by consensus vote.
- Walter, Susan – 2004 Toyota Tacoma: The Department of Revenue value for the vehicle is \$13,775. This appeal is an Ad Valorem Tax Appeal, not a TAVT appeal therefore a bill of sale is not applicable. Ms. Walter stated a value of \$8,900. Board Member Glover made a motion to use the Black Book value of \$9,425 in accordance with Board Policy, with a second from Board Member Medley and the motion carried by consensus vote.

E & R SIGNATURES

- The Board the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
K & J CABIN RENTALS	P0056065	2015-PP-039	PERSONAL PROPERTY
NEW BRIDGE CONTAINER SERV.	P0057212	2015-PP-040	PERSONAL PROPERTY
BETTY S. SMITH	062-055A	2015-R-046	REAL PROPERTY
LGS HOLDING GROUP 2013 LLC	017-083	N/A	CONSERVATION BREACH

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:40 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this _____ day of July, 2016.

Roy Johnson, Chairman

Warren Glover

Adrian Medley