WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

July 13, 2016 9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, July 13, 2016. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Adrian Medley, and Asst. Chief Appraiser/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 June 8, 2016 regular meeting. A motion was
made by Board Member Glover to approve the minutes with a second from Board Member Adrian
Medley and the motion was carried by consensus vote.

OFFICE UPDATE

- Asst. Chief Appraiser Jennifer Saxon presented the Board with a quote from Pictometry Intelligent Images for an aerial oblique image capture of White County. This would replace our existing flight images. On Tuesday, June 28, 2016 Mr. Nathan Roberson of Pictometry visited White County and held a presentation for the Assessors staff, Emergency Management and GIS Mapping. Mr. Roberson emphasized that the flight cost could be split into three fiscal years and also that the cost could be split between multiple departments. The quote is attached to these minutes, and the issue will be revisited in January when we begin the 2018 Fiscal Year Budget planning.
- Asst. Chief Appraiser Saxon provided a copy of the final approved 2017 Fiscal Year budget worksheet to the Board for review.
- Staff members Jean Spear and Linda Holman were recognized by the Board for outstanding customer service based on an email from Ms. Linda Attaway of Dallas, Texas. Ms. Attaway was visiting White County to conduct family research. She visited the Assessors Office, and then later after returning home needed to contact the office for further information. After her contact with the staff, Ms. Attaway emailed County Manager Michael Melton and Board of Commissioners Chairman Travis Turner to notify them of the excellent customer service she had received while in Georgia. Mr. Melton and Mr. Turner then forwarded the email to Chairman Johnson.

OLD BUSINESS

• There was no old business to discuss.

NEW BUSINESS

- 2016 Revised Notices of Assessment: Asst. Chief Appraiser Saxon provided a listing of the 2016 Revised Notices of Assessment (30 Day Notices) to the Board for review and approval. After review, Board Member Medley made a motion to accept and enter the listing into the minutes with a second from Board Member Glover and the motion was carried by consensus vote.
- <u>016-053 Brady Betterton CUVA Purchase:</u> Mr. Brady Betterton requested that the Board review his request to purchase part of the parcel adjacent to his property. Mr. Betterton currently owns 016-053 which is in the Conservation Use Assessment Covenant (CUVA). The acreage to be purchased is from parcel 016-053B, owned by Dr. and Mrs. Richard Wilbanks, and is also under CUVA. Mr. Betterton intends to add the purchased acreage to his existing covenant. After review of the information, Board Member Medley made a motion that the purchase would not breach either covenant provided Mr. Betterton added the acreage to his existing CUVA, however, if the acreage was not added the purchase would be a breach of covenant with penalty on parcel 016-053B. Board Member Glover seconded the motion and it was carried by consensus vote. Board Member Medley confirmed with Secretary Saxon that she would notify the involved parties of the Board's decision via letter.
- 077-053X Request for Exemption by Wade Ayers: On April 15, 2004, Mr. Terry Fowler called the office and stated that he had sold his house at Union Grove Holiness Campground to Mr. Wade Ayers. A staff member contacted Mr. Ayers to confirm the purchase and to obtain his mailing address. At that time a property record was created for the structure only and was billed to Mr. Ayers. Mr. Ayers has filed an appeal for the 2016 billing year based on information he was given by other owners at Union Grove. The structures at the campground are currently listed in the Church's ownership and are therefore tax exempt. Mr. Ayers has requested tax exemption on his structure. In order to grant tax exemption, the structure must be transferred into Union Grove Holiness Campground as owner of record. White County has at least two other church campgrounds where the structures are exempt but members retain ownership, being Mossy Creek Methodist Campground and Loudsville Methodist Campground. Because there are no deeds filed with the Clerk of Court stating that Mr. Ayers is the legal owner and based on the location of the structure, Board Member Glover made a motion to transfer the structure into the church's name and grant the exemption. Board Member Medley seconded the motion and it was carried by consensus vote. Secretary Saxon stated that she would contact Mr. Ayers via first class mail to advise him of the Board's decision.
- 083-045 Clyde Broadway Request for Refund: Mr. Broadway purchased the subject property March 31, 2015. He stated to Chief Appraiser Bryan Payne that he purchased the property as a 47.88 acre tract, but a survey filed 03/13/2015 shows the parcel as 30.83 acres. On June 22, 2016, Mr. Broadway paid the tax bill then visited our office after he had been advised by the Tax Commissioners Office to contact us regarding the value on the 2015 tax bill. Mr. Broadway was not the owner of record for 2015, the new plat was not filed until March of 2015 and the acreage has been corrected for the 2016 year based on the new plat. The Board of Assessors is unable to hear an appeal on a 2015 Assessment as the deadline for those appeals has passed. Based on the provided information, Board Member Glover made a motion that no action be taken regarding this request with a second from Board Member Medley and the motion was carried by consensus vote.

APPEALS

- <u>Fain, David 2002 Toyota Tacoma:</u> The Department of Revenue value for the vehicle is \$7,225. Mr.
 Fain traded a 1995 Toyota truck for this vehicle. Pursuant to Board policy when no qualified bill of sale is available Board Member Glover made a motion to set the value at the Black Book value of \$6,400 with a second from Board Member Medley and the motion carried by consensus vote.
- Mutton, Gary 2008 Freightliner Sprinter 2500: The Department of Revenue value for the vehicle is \$21,375. Mr. Mutton provided a qualified bill of sale for \$9,890. Board Member Medley made a motion to set the value at \$9,890, with a second from Board Member Glover 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
AIKEN, BENNETT JR.	P0053908	2015-PP-037	PERSONAL PROPERTY
THACKER, RICHARD	P0049411	2015-PP-041	PERSONAL PROPERTY
COMPTON, GEORGE	P0064245	2015-PP-042	PERSONAL PROPERTY
FRANKLIN, RICKY	P0059379	2015-PP-043	PERSONAL PROPERTY
BROADWELL, NEAL	P0062916	2015-PP-044	PERSONAL PROPERTY
			PERSONAL PROPERTY
NO. GA. ENVIRONMENTAL	P0072349	2015-PP-045	N.O.D.

ADJOURNMENT

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

Approved this	_day of August, 2016.	
D. Jahana Chaire		
Roy Johnson, Chairma	n	
Warren Glover		
Adrian Medley		