

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

November 9, 2016

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, November 9, 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 Chairman Johnson.

#### MINUTES

- The Board reviewed and signed the minutes from the October 12, 2016 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Member Medley and the motion was carried by consensus vote.

#### OFFICE UPDATE

- Budget Update: Chief Appraiser Bryan Payne provided the Board with a 2017 FY budget update. The target remaining budget percentage provided by the finance department is 67%; the Assessors Office has 71% of the budget remaining for the 2017 FY.
- 2016 Employee Christmas Luncheon: Chief Appraiser Payne told the Board that the employees had expressed a desire to have a potluck gathering for the Christmas Luncheon this year rather than having lunch out. This had been the practice in the past, and the staff felt that the potluck lunch was more personal than eating out. The Board agreed and Secretary Jennifer Saxon stated that she would keep them informed of the details. Chief Appraiser Payne suggested having the meal on December 14<sup>th</sup>, after the regular Board meeting in December. Everyone was in agreement with the date.
- 2016 County Christmas Luncheon: Chief Appraiser Payne informed the Board that the annual county Christmas luncheon would be held on December 7<sup>th</sup>, 2016, at Babyland General. The luncheon will be held between 11 a.m. and 1 p.m.
- 2017 CUVA Renewal Packets: Chief Appraiser Payne informed the Board that the 2017 Conservation Use Valuation Assessment renewal packets were mailed November 1, 2016. Approximately 105 covenants are eligible for renewal for 2017.

#### OLD BUSINESS

- There was no old business to discuss.

## **NEW BUSINESS**

- 019-113 – O.E. Robinson CUVA Sale: Mr. Robinson spoke with mapper Lee Johnson regarding his conservation use property and requested guidance from the Board as to whether a sale would breach his existing covenant. Mr. Robinson stated to Ms. Johnson that he was experiencing a serious medical condition and that he needed to sell a portion of his property and his house so that he could move closer to the main road. An ambulance is unable to reach his home now due to the road conditions. O.C.G.A. 48-5-7.4 has a provision for ending a covenant due to medical hardship if an owner provides *“satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability;”*. Board Member Medley made a motion to table a decision pending the receipt of said evidence; and that Mr. Robinson should be notified via first class mail to please provide documentation for the Board’s review. Board Member Glover seconded the motion and it was carried by consensus vote.
- 058C-145 – Dan Albertus CUVA Withdrawal Request: Mr. Albertus is in his second CUVA term and meets the age requirement to opt out of the program. Mr. Albertus signed the withdrawal application and has agreed to pay the penalty, which is the current year’s tax bill without conservation use values applied. Board Member Medley made a motion to approve the withdrawal application, with a second from Board Member Glover and the motion was carried by consensus vote. The withdrawal application will be filed with the White County Clerk of Superior Court.
- C01B-026 – Woodmen of the World Tax Exempt Request: Ms. Faye Franks, Woodmen of the World Representative, had asked Chief Appraiser Payne if she may petition the Board for tax exempt status for property owned by Woodmen of the World and located at 148 Woodman Hall Road, Cleveland, GA. Ms. Franks was not in attendance, and no documentation has been received designating W.O.W. as a tax exempt organization. Board Member Medley made a motion to table a decision pending the receipt of said documentation; and that Ms. Franks should be notified via first class mail or by phone to please provide documentation for the Board’s review. Board Member Glover seconded the motion and it was carried by consensus vote.
- 2016 Public Utility Assessments: Secretary Saxon presented the 2016 Public Utility assessment notices from the Georgia Department of Revenue to the Board for approval. The assessments reflect an increase of \$668,327 for 2016. Board Member Medley made a motion to accept and approve mailing of the 2016 Public Utility assessments, with a second from Board Member Glover and the motion was carried by consensus vote.

## **APPEALS**

- Ferguson, Katherine – 2001 Kia Sportage: The Department of Revenue value for the vehicle is \$13,250. Ms. Ferguson provided a qualified bill of sale for \$10,000. Board Member Medley made a motion to set the vehicle value at \$10,000, with a second from Board Member Glover and the motion carried by consensus vote.
- Jarvis II, Harold – 2010 Subaru Forester: The Department of Revenue value for the vehicle is \$11,400. Mr. Jarvis is transferring his tag from South Carolina. When no bill of sale is present, it is the Board’s policy to use the Black Book Value. Board Member Glover made a motion to set the vehicle value at the Black Book Value of \$9,375, with a second from Board Member Medley and the motion carried by consensus vote.

## APPEALS – CONTD.

- Marin, Mirica – 2013 Volkswagen Touareg: The Department of Revenue value for the vehicle is \$31,150. Ms. Marin provided a qualified bill of sale for \$14,255. This vehicle has a salvage/rebuilt title. Board Member Medley made a motion to set the vehicle value at \$14,255, with a second from Board Member Glover and the motion carried by consensus vote.
- McCoy, David – 2011 Chevrolet Impala: The Department of Revenue value for the vehicle is \$8,250. Mr. McCoy provided a qualified bill for \$3,232. Board Member Medley made a motion to set the vehicle value at \$3,232, with a second from Board Member Glover and the motion carried by consensus vote.
- Moises, Tomas – 1988 Honda Civic LX: The Department of Revenue value for the vehicle is \$1,875. Mr. Moises provided a qualified bill for \$900. Board Member Medley made a motion to set the vehicle value at \$900, with a second from Board Member Glover and the motion carried by consensus vote.
- Ravan, Freddie – 2015 Ford Expedition: The Department of Revenue value for the vehicle is \$31,650. Mr. Ravan provided a qualified bill for \$7,000. This vehicle has a salvaged title. Board Member Medley made a motion to set the vehicle value at \$7,000, with a second from Board Member Glover and the motion carried by consensus vote.
- Skinner, Seth – 2001 Ford Escape: The Department of Revenue value for the vehicle is \$3,075. Mr. Skinner provided a qualified bill for \$700. Board Member Glover made a motion to set the vehicle value at \$700, with a second from Board Member Medley and the motion carried by consensus vote.
- Willis, Gary – 2010 Ford Transit Connect XLT: The Department of Revenue value for the vehicle is \$10,750. Mr. Willis provided a qualified bill for \$6,500. Board Member Medley made a motion to set the vehicle value at \$6,500, 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
MT. YONAH ANIMAL HOSPITAL	P0068182	2016-P-014	PERSONAL PROPERTY
GA MTN FLYERS	063A-062	2016-R-009	REAL PROPERTY
FEDERAL NATL MORTGAGE	069-587	2016-R-010	REAL PROPERTY NOD
HILTS, BRENDA	078-106	2016-R-011	REAL PROPERTY
DYER, THOMAS & LAVON	034D-016	2016-R-012	REAL PROPERTY
WILFORD ASH PKWY LLC	C01A-017A	2016-R-013	REAL PROPERTY
VANDIVER, JAMES & SYDNEY	045A-013	2016-R-014	REAL PROPERTY
MOSE, MONICA	H04D-054-501	2016-R-015	REAL PROPERTY
KLEIN, RUTELEDGE & HAROLDA	091-052	2016-R-016	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 December, 2016.

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Roy Johnson, Chairman

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Warren Glover

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Adrian Medley