# WHITE COUNTY BOARD OF ASSESSORS

### **Meeting Minutes**

December 14, 2016 9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, December 14, 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 Warren Glover.

#### **MINUTES**

• The Board reviewed and signed the minutes from the November 9, 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**

- <u>Budget Update:</u> Chief Appraiser Bryan Payne provided the Board with a 2017 FY budget update. The target remaining budget percentage provided by the finance department is 58%; the Assessors Office has 64% of the budget remaining for the 2017 FY.
- <u>Deed Processing:</u> Chief Appraiser Payne informed the Board that the 2016 deeds were processed to date, matching the indexed deeds in the Clerk of Court's office.
- One-Third County Review: Chief Appraiser Payne informed the Board that pursuant to Department of Revenue APM requirements, one-third of the parcels in White County had been reviewed for 2017.
   Field appraisers Jeanette Deyton and Robert Messmore completed the work in November.
- <u>Personal Property Return Forms:</u> Chief Appraiser Payne informed the Board that the personal property return forms would be going out to taxpayers the first week of January. The return deadline is April 1, 2017.
- D.O.R. Three Year Review: Chief Appraiser Payne informed the Board that Grant Hilton, representative for the Georgia Department of Revenue, Local Govt. Services Division, visited the office on Wednesday, November 30, 2016 for the three year digest review. In 2012, the Coefficient of Dispersion was not in compliance. Chief Appraiser Payne explained that the C.O.D. must be in compliance by the 2015 digest, and it was found to be satisfactory. Mr. Hilton will send a formal report to the county when he has completed the audit.

#### **OFFICE UPDATE – Contd.**

- Weekly Staff Meetings with the County Manager: Board Chairman Johnson asked Chief Appraiser Payne for an update on the weekly staff meetings with County Manager Michael Melton for the department heads. Chief Appraiser Payne informed the Board that on October 5, 2016, he had received an email from County Manager Melton stating that "Monday staff meetings are cancelled until further notice". The email was sent to Chief Appraiser Payne, Extension Agent Nathan Eason, EMS Director Bill Scandrett and Library Director Michael Humphrey. Board Chairman Johnson asked Chief Appraiser Payne for a copy of the email and expressed concern because the Board of Commissioners had specifically requested that Chief Appraiser Payne attend the meetings. Board Chairman Johnson stated that he would inquire about the email.
- Board Member Medley's Final Meeting: On November 28, 2016, the White County Board of Commissioners appointed Mr. William Schofill to replace Board Member Adrian Medley. Chief Appraiser Payne and Chairman Johnson expressed their gratitude to Board Member Medley for his service to the Board and Chief Appraiser Payne presented Board Member Medley with a Certificate of Appreciation from the Board and the Staff of the Assessors Office.

# **OLD BUSINESS**

• There was no old business to discuss.

#### **NEW BUSINESS**

- 030C-033D James Rupp L2 Exemption Denial: On October 7, 2016 Mr. Rupp applied for the L2 school exemption for the 2017 billing year. Mr. Rupp was advised by Appraisal Clerk Jean Spear that his income exceeded the limits provided in the exemption, however, he requested that the Board review his application for approval. Upon review of Mr. Rupp's reported income, the Board determined that Appraisal Clerk Spear was correct and that Mr. Rupp did not qualify. Board Member Medley made a motion to deny the exemption, with a second from Board Member Glover and the motion was carried by consensus vote. Secretary Jennifer Saxon will notify Mr. Rupp of the Board's decision via first class mail.
- O76-091 Rocky Brown CUVA Split: Mr. Brown deeded a portion of his conservation use property to his son Rocky Shane Brown in 2015. Mr. Shane Brown should have been notified via letter that the CUVA covenant could be continued, however a letter was not sent. Mr. Brown contacted the office when he received his 2016 tax bill to inquire as to why the conservation use assessment was not applied. At that time Mapper Lee Johnson discovered that Mr. Brown had not received the required letter and accepted an application to continue the covenant for 2016. Board Member Medley made a motion to accept the application for continuation, with a second from Board Member Glover and the motion was carried by consensus vote.
- <u>2017 Board Calendar:</u> Secretary Saxon presented the preliminary 2017 Board of Assessors Calendar for review. Secretary Saxon will distribute copies to the staff.

#### **NEW BUSINESS – Contd.**

Approval of the 2017 Mobile Home Digest: Secretary Saxon presented the 2017 Mobile Home digest
to the Board for approval. After reviewing the digest and consolidation page, Board Member Medley
made a motion to approve the digest, with a second from Board Member Glover and the motion was
carried by consensus vote. The digest will be forwarded to the White County Tax Commissioner for
billing.

# **APPEALS**

- <u>Jackson, Charles Jr. 2006 Chrysler Town & Country:</u> The Department of Revenue value for the vehicle is \$5,425. Mr. Jackson provided a qualified bill of sale for \$1,800. Board Member Medley made a motion to set the vehicle value at \$1,800, with a second from Board Member Glover and the motion carried by consensus vote.
- <u>Lovett, James R. 1976 Jeep CJ5</u>: The Department of Revenue value for the vehicle is \$12,105. Mr. Lovett provided a qualified bill of sale for \$6,000. Board Member Glover made a motion to set the vehicle value at \$6,000, 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
HATCHER, JOE	P0059211	2016-P-015	PERSONAL PROPERTY
PETERS, ROY D.	P0069857	2016-P-016	PERSONAL PROPERTY
TATUM, PAIGE	P0061297	2016-P-017	PERSONAL PROPERTY
ALPINE CHEVRON – NOD	P0073221	2016-P-018	PERSONAL PROPERTY
LIVELY, JOSIAH	P0071091	2016-P-019	PERSONAL PROPERTY
PPR GROUP	P0069823	2016-P-020	PERSONAL PROPERTY
MTN AIR APPAREL & EMBROID.	P0071044	2016-P-021	PERSONAL PROPERTY
GREEN GROVES LANDSCAPING	P0069798	2016-P-022	PERSONAL PROPERTY
COLUMBO, MARK & DAWN	079-009	2016-R-017	REAL PROPERTY
DUNBAR, DONNA	079-009E	2016-R-018	REAL PROPERTY
BROWN, ROCKY SHANE	076-091F	2016-R-019	REAL PROPERTY

# **ADJOURNMENT**

• Board Member Medley made a motion to adjourn at 9:35 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this	_day of January, 2017.
Roy Johnson	
Marran Claver	
Warren Glover	