

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

October 12, 2016

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, October 12, 2016. In attendance were Board Member Warren Glover, Board Member Adrian Medley, Chief Appraiser Bryan Payne and Secretary Jennifer Saxon.

#### **CALL TO ORDER**

- Board Member Adrian Medley 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 September 14, 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**

- Chief Appraiser Bryan Payne informed the Board that Field Appraiser Robert Messmore was on medical leave and would return to work on Tuesday, October 18<sup>th</sup>.

#### **OLD BUSINESS**

- Cell Tower Audit Expenditure Resolution: At the October 3, 2016 regular meeting of the White County Board of Commissioners, the B.O.C. voted unanimously to amend the 2016 FY budget for the audit expenditure overage. Attached to these minutes is a memorandum detailing said expenditure.

#### **NEW BUSINESS**

- 022-119 Marvin Brown CUVA Land Swap: Mr. Marvin Brown appeared before the Board requesting permission to swap .73 acres of his property with his brother in order to gain easier access to the parcel. Mr. Brown's property is under the Current Use Valuation Assessment program (CUVA). The Board agreed that the land swap would not constitute a breach of the covenant. Board Member Medley made a motion stating such, with a second from Board Member Glover and the motion was carried by consensus vote.

## **NEW BUSINESS – Contd.**

- 070-166; 070-351 – Estate of Marie McCord CUVA Removal: Mrs. McCord passed away in 2015, which automatically ended the CUVA agreement for the two parcels. The 2016 Notice of Assessment letters reflected that the CUVA assessment had been removed and also reflected the estimated tax bills. The assessment notices were sent to Mr. John McCord, Mrs. McCord's son and co-trustee of her estate. On October 7, 2016, Mr. McCord's attorney, Allan Ramsay, sent a letter to the Board asking for a waiver of the filing deadline and asking that the Board consider granting the CUVA exemption to the estate. After reviewing the assessment notices, the Board agreed that no action could be taken because the filing deadline and appeal period have both ended for 2016. Board Member Medley made a motion to deny the waiver, with a second from Board Member Glover and the motion was carried by consensus vote.
- 076-141 – Peggy Parker Tisdale CUVA Sale: Ms. Tisdale's parcel consists of 11.71 acres with two residences. When Ms. Tisdale applied for the conservation use assessment in 2013, she provided a plat and requested that 1.123 acres around one of the residences be excluded from the covenant. Per covenant requirements, an additional acre around the primary residence must also be excluded. The total acreage held out of the CUVA application should have been 2.123 acres, however when the acreage was keyed in only 2 acres were excluded. Ms. Tisdale appeared before the Board to ask if selling the house and the 1.123 acres would breach the existing covenant. After reviewing the information and plats Board Member Medley made a motion to approve the correction to the property record, with a second from Board Member Glover and the motion was carried by consensus vote. The correction will exclude the property being sold from the covenant, therefore it is not subject to a breach.

## **APPEALS**

- All Saints Orthodox Mission – 1994 Chevrolet C1500: The Department of Revenue value for the vehicle is \$1,500. Ms. Helena Kulyk, representative for All Saints, provided a qualified bill of sale for \$600. Board Member Medley made a motion to set the vehicle value at \$600, with a second from Board Member Glover and the motion was carried by consensus vote.
- All Saints Orthodox Mission – 2002 Oldsmobile Bravada: The Department of Revenue value for the vehicle is \$1,750. Ms. Helena Kulyk, representative for All Saints, provided a qualified bill of sale for \$600. Board Member Medley made a motion to set the vehicle value at \$600, with a second from Board Member Glover and the motion was carried by consensus vote.
- Busto, Michael – 2011 Cadillac CTS: The Department of Revenue value for the vehicle is \$15,800. Mr. Busto provided a qualified bill of sale for \$8,351. Board Member Medley made a motion to set the vehicle value at \$8,351, with a second from Board Member Glover and the motion carried by consensus vote.
- Wiley, Dennis – 1999 Nissan UD1200: The Department of Revenue value for the vehicle is \$4,800. Mr. Wiley provided a qualified bill of sale for \$1,000. Board Member Glover made a motion to set the vehicle value at \$1,000, 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
SUNITAV INC.	P0069359	2016-P-005	PERSONAL PROPERTY
SUNITAV INC.	P0003193	2016-P-006	PERSONAL PROPERTY
MCMAHON, BRYAN	P0071094	2016-P-007	PERSONAL PROPERTY
JJ DISCIPLES LLC	P0072072	2016-P-008	PERSONAL PROPERTY
LOVETT, JAMES R.	P0069898	2016-P-010	PERSONAL PROPERTY
DUBOIS CONSTRUCTION	P0071015	2016-P-011	PERSONAL PROPERTY
SELLERS CONSTRUCTION	P0070987	2016-P-012	PERSONAL PROPERTY
BRANTLEY, SHIRLEY	005D-008H	2016-R-003	REAL PROPERTY
LAUREL RIDGE WATER ASSN.	059D-113	2016-R-004	REAL PROPERTY
FERNANDEZ, BILL & MARY	055D-075A	2016-R-005	REAL PROPERTY
OWENBY FAMILY TRUST	079-005	2016-R-006	REAL PROPERTY
IRVIN, DAVID & NORMA JO	089-076	2016-R-007	REAL PROPERTY
MITCHEL, JOE & JANE	069-065	2016-R-008	REAL PROPERTY

**ADJOURNMENT**

- Board Member Medley made a motion to adjourn at 9:42 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this \_\_\_\_\_ day of November, 2016.

\_\_\_\_\_  
Roy Johnson, Chairman

\_\_\_\_\_  
Warren Glover

\_\_\_\_\_  
Adrian Medley

Attachment 1 to the Minutes:



## WHITE COUNTY BOARD OF ASSESSORS

### MEMORANDUM

Let it be recorded in the official minutes for the White County Board of Assessors that on October 3, 2016, the White County Board of Commissioners did make a unanimous vote to amend the 2016 Fiscal Year budget in the amount of \$8,161 for invoices paid to Traylor Business Services, Inc. for services rendered in the form of a personal property audit of cell tower accounts in White County, GA. Said vote took place in a regularly scheduled Board of Commissioners meeting held in the Administration Building at 4:30 p.m.