

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

August 8, 2018

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 8, 2018. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, 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 Bill Schofill.

MINUTES

- The Board reviewed and signed the minutes from the July 11, 2018 regular meeting. A motion was made by Board Member Schofill to approve the minutes with a second from Board Member Warren Glover. By consensus vote the motion was carried.

OFFICE UPDATE

- 2018 Digest Collection Order: Secretary Jennifer Saxon provided the Board with a copy of the 2018 Digest Collection Order from the Georgia Department of Revenue. The order was granted to Tax Commissioner Cindy Cannon on August 1, 2018 after review of the 2018 Digest. A copy of the order is Attachment 1 to these minutes.
- 2018 Millage Rate Adoption: Secretary Saxon provided the Board with a copy of the 2018 adopted millage rates for the county unincorporated and the Cities of Cleveland and Helen. A copy of the millage rates is Attachment 2 to these minutes.

OLD BUSINESS

- 007-003 – Monroe Dockery Trust Application for Conservation: This covenant was breached for 2018 when three acres and a commercial building were sold. Mr. Vernon Dockery, Trustee, Mrs. Tressy Cantrell and Mr. Tony Cantrell were in attendance to discuss the breach penalty. Mr. Dockery states that he was told in our office that three acres of property had been omitted from the covenant and that he would not be in breach if he sold the property. Originally, the parcel with the commercial building was not part of the covenant, however when the covenant renewed in 2013 Mr. Dockery combined the two parcels (007-003 and 007-005) and the total acreage went into the renewal covenant, with three acres being assessed at fair market value, one acre for each of the three buildings showing on the mapped area for the property. There were only two buildings on the property, and there were only two buildings being assessed on the property, however because the mapping showed three buildings incorrectly, three acres were assessed at full value in error. Only two acres should have been assessed at full value. Chief Appraiser Payne stated that he would correct the covenant acreage values and have the breach penalty recalculated based on the corrected acreage and that Mr. Dockery would receive corrected bills. Mr. Dockery would have 60 days from the date of the new bills to pay the breach penalty. Mr. Cantrell stated that he and the family needed to discuss this and meet back with the Board in September for a resolution. Board Chairman Johnson advised Secretary Saxon to place Mr. Dockery back on the agenda for September.

NEW BUSINESS

- There was no new business for August.

APPEALS

- Fain, Melanie – 2014 Ford Explorer Limited: The Department of Revenue value for the vehicle is \$24,725. Ms. Fain provided a qualified bill of sale for \$14,000. Board Member Glover made a motion to set the vehicle value at \$14,000, with a second from Board Member Schofill and the motion carried by consensus vote.
- Fuller, Paul – 2002 Chevrolet Suburban: The Department of Revenue value for the vehicle is \$4,125. Mr. Fuller provided a qualified bill of sale for \$750. Board Member Glover made a motion to set the vehicle value at \$750, with a second from Board Member Schofill and the motion carried by consensus vote.
- Gibson, Jesse – 2012 Ford F250 SRW Super Duty: The Department of Revenue value for the vehicle is \$21,750. Mr. Gibson provided a qualified bill of sale for \$13,500. Board Member Schofill made a motion to set the vehicle value at \$13,500, with a second from Board Member Glover and the motion carried by consensus vote.
- Hawkins, Steely – 2013 Ford Fusion: Mr. Hawkins is registering the vehicle in Georgia from South Carolina. The Department of Revenue value for the vehicle is \$9,925. Mr. Hawkins presented a bill of sale for \$500. Based on the condition of the vehicle, the Board agreed that the bill of sale did not represent a true value for the vehicle and pursuant to Board policy agreed to value the vehicle at the Black Book value of \$7,238. Board Member Glover made the motion, with a second from Board Member Schofill and the motion carried by consensus vote.
- Ramey, J.B. – 2013 Freightliner M2 106: The Department of Revenue value for the vehicle is \$32,675. Mr. Ramey purchased the vehicle salvaged, repaired it and re-sold it before appealing. Because there were no pictures, no inspection and no bill of sale available, the Board was unable to make an appraisal for this vehicle. Board Member Glover made a motion to leave the state value of \$32,675, with a second from Board Member Schofill and the motion carried by consensus vote.
- Roberts, Katie – 2006 Buick Lucerne: The Department of Revenue value for the vehicle is \$3,850. Ms. Roberts provided a qualified bill of sale for \$2,500. Board Member Glover made a motion to set the vehicle value at \$2,500, with a second from Board Member Schofill and the motion carried by consensus vote.
- Sandefur, Kevin – 2008 Ford Ranger Sport Supercab: The Department of Revenue value for the vehicle is \$5,750. Mr. Sandefur provided a qualified bill of sale for \$3,000. Board Member Schofill made a motion to set the vehicle value at \$3,000, with a second from Board Member Glover and the motion carried by consensus vote.

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
ENGWIS, LON	018-184	2017-R-022	REAL PROPERTY

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:51 a.m. with a second from Board Member Schofill. The motion carried by consensus vote and the meeting was adjourned.

Approved this 12th day of September, 2018.

Roy Johnson, Chairman

Warren Glover

William Schofill

Attachment 1



Lynnette T. Riley
Commissioner

State of Georgia
Georgia Department of Revenue
Local Government Services Division
Digest Section
4125 Welcome All Road SW
Atlanta GA 30349-1824
(404) 724-7000
August 1, 2018

Ellen Mills
Director

MS CINDY CANNON
WHITE COUNTY TAX COMMISSIONER
113 N BROOKS ST
CLEVELAND GA 30528

Ref #: 201821397498494

Dear Ms. Cannon:

The 2018 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2018 Ad Valorem taxes is enclosed.

On August 1, 2019, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

A handwritten signature in cursive script that reads "Lynnette T. Riley".

Lynnette T. Riley
Commissioner

Enc. Order Regarding 2018 County Tax Digest

Copy to

**TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

ORDER REGARDING 2018 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the WHITE County digest for 2018 was submitted by the Tax Commissioner of WHITE County on August 1, 2018, and

WHEREAS the Commissioner has determined that the WHITE County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of WHITE County is hereby authorized to be used for the collection of 2018 taxes.

This the 1st day of August, 2018.



Lynnette T. Riley
Revenue Commissioner

Attachment 2

Below is a breakdown of the 2018 Adopted Millage Rates for the County, City of Cleveland, and City of Helen.

2018 MILLAGE RATES			
	COUNTY UNINCORPORATED	CLEVELAND	HELEN
COUNTY	0.010750	0.010750	0.010750
SCHOOL	0.017481	0.017481	0.017481
CITY	0.000000	0.006000	0.006118
TOTAL	0.028231	0.034231	0.034349