

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

September 12, 2018

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, September 12, 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 9:10 a.m.

INVOCATION

- The invocation was delivered by Board Member Warren Glover.

MINUTES

- The Board reviewed and signed the minutes from the August 8, 2018 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Member Bill Schofill. By consensus vote the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne informed the Board that the staff was up to date on all work at this time and that work in the 2019 digest file continued at the normal schedule. Chief Appraiser Payne also updated the Board on Personal Property Appraiser Linda Holman's medical leave, stating that her recovery was going as planned and that she would most likely return to work by November 1, 2018.

OLD BUSINESS

- 007-003 – Monroe Dockery Trust Conservation Breach Review: This case is continued from the August meeting. After discussion and consideration, the Board agreed that due to the circumstances of the sale, with the buyer being unable to continue the covenant and the acreage exceeding the one acre surrounding the building, that the breach was valid and in accordance with O.C.G.A. 48-5-7.4. Because the statute governs the sale and transfer of conservation use properties, the Board does not have the authority to release the breach. Board Member Schofill made a motion to leave the breach assessment, with a second from Board Member Glover and the motion carried by consensus vote. Secretary Jennifer Saxon was instructed to notify the affected parties via first class mail.

NEW BUSINESS

- 036-081D Smith, Lynn – Sale of Conservation Use Parcel: Mr. Lynn Smith appeared before the Board regarding parcel 036-081D which is in conservation use assessment. Mr. Smith had excluded one acre of said property from the covenant with the intention of selling it to the adjoining property owner, however, when Mr. Smith had the area surveyed the acreage calculated to 1.82 acres. Mr. Smith inquired as to whether the sale of the increased acreage would constitute a breach of his covenant. After discussion and review of the circumstances, with the adjacent property owner being unable to continue the covenant, the Board agreed that the sale would constitute a breach. Board Member Glover made a motion confirming that the sale of the increased acreage would constitute a breach, with a second from Board Chairman Johnson and the motion carried by consensus vote. Secretary Saxon was instructed to notify Mr. Smith via first class mail.

NEW BUSINESS – CONTD.

- 058C-069 – Black Bear Treatment Center 2018 Final Value: Chief Appraiser Payne presented the Board with a final assessment for Black Bear Treatment Center of \$5,226,380. This value has been agreed upon by James Lee, Representative for Black Bear and agent of Property Valuation Services. This value reflects an adjustment to the land value per acre due to the combination of all the parcels owned by Black Bear, as well as the addition of three partially completed new buildings. Board Member Schofill made a motion to accept the final assessment, with a second from Board Member Glover and the motion carried by consensus vote.
- Personal Property Audit – First Draft: Chief Appraiser Payne presented a first draft of the personal property audit Request for Proposal package for approval. After review, Board Member Glover made a motion to proceed with the presented format, with a second from Board Member Schofill and the motion carried by consensus vote.
- Re-schedule the regular November Meeting: Chief Appraiser Payne will be attending the Department of Revenue Short Course the week of November 14th, the same week as the regular meeting. After discussion, the Board agreed to cancel the November meeting at this time, however, if anything requiring urgent attention arose before the December meeting, the November meeting could be called. Board Member Glover made a motion to accept the amended meeting schedule, with a second from Board Member Schofill and the motion carried by consensus vote.

APPEALS

- Berzsenyi, Patrick – 2004 Toyota Tacoma: The Department of Revenue value for the vehicle is \$12,100. This vehicle is taxed under the previous ad valorem tax system in Georgia, so no bill of sale is available. Mr. Berzsenyi stated a value of \$7,500. The Board policy is to use Black Book value when no bill of sale is available. Board Member Schofill made a motion to set the vehicle value at the Black Book value of \$7,288, with a second from Board Member Glover and the motion carried by consensus vote.
- Davidson, Richard – 1989 Mercedes 560 SEL: The Department of Revenue value for the vehicle is \$4,200. Mr. Davidson provided a qualified bill of sale for \$300. Board Member Glover made a motion to set the vehicle value at \$300, with a second from Board Member Schofill and the motion carried by consensus vote.
- Shuler, Moody – 2013 Mitsubishi FUSO FE180 Panel Truck: The Department of Revenue value for the vehicle is \$26,875. Mr. Shuler provided a qualified bill of sale for \$18,000. Board Member Glover made a motion to set the vehicle value at \$18,000, with a second from Board Member Schofill 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 |
|-----------------------------|------------|-------------|----------------|
| FARGO, CYNDI & GABRIEL | 068-035 | 2018-R-001 | REAL PROPERTY |
| SHEDD, SUSAN/WILLIAMS, HUGH | 041-036 | 2018-R-002 | REAL PROPERTY |
| HAY, SHANNON | 022-116A | 2018-R-003 | REAL PROPERTY |
| ROBINSON, JR. OLAF E. | 019-113 | 2018-R-004 | REAL PROPERTY |
| BOYES, JOHN | 059D-011 | 2018-R-005 | REAL PROPERTY |
| HABERSHAM ON THE RIVER | P0021251 | 2018-P-002 | PERS. PROPERTY |

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 10:01 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 10th day of October, 2018.

Roy Johnson, Chairman

Warren Glover

William Schofill