

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

October 10, 2018

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, October 10, 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 Chairman Johnson.

MINUTES

- The Board reviewed and signed the minutes from the September 12, 2018 regular meeting. A motion was made by Board Member Warren 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 he was ready to close the 2018 year to changes and open the 2019 year in the CAMA system. No more changes can be made to a tax roll year once it has been closed.
- Chief Appraiser Payne stated that a date needed to be considered for the annual Christmas luncheon because the November meeting has been cancelled due to scheduling conflicts with the staff. Last year, the luncheon was held in the office after the regular December meeting and the Board agreed that would be a good date again this year. The meeting is scheduled for December 12 at 9:00 am. Secretary Jennifer Saxon suggested moving the meeting time to 10:30 am so the Board would not have to leave and come back and they agreed. Chairman Johnson asked Secretary Saxon to make sure the amended start time was published and she stated that she would advertise it in the Community Calendar in the White County News and also on the website. Secretary Saxon also stated that she would advertise the November meeting cancellation in the Community Calendar.

OLD BUSINESS

- 2018 Board of Equalization Hearing Results: Chief Appraiser Payne reviewed a listing of the 2018 Board of Equalization hearing results with the Board. That listing is Attachment 1 to these minutes.

NEW BUSINESS

- 2018 Public Utility Assessment Notices: Chief Appraiser Payne reviewed the 2018 Public Utility Assessment Notices with the Board. The notices were received from the Department of Revenue on 9/24/2018 via email. The assessments have increased approximately \$2,500,000 over the 2017 year. Chairman Johnson signed the notices and Secretary Saxon was instructed to mail them after the meeting. The notices are Attachment 2 to these minutes.

NEW BUSINESS – Contd.

- Applebaum, Sandy – Homestead Exemption Application: Ms. Applebaum applied for homestead exemption and is a permanent resident of the United States, however she is a citizen of Canada and is in the country legally on a permanent VISA. Because the state homestead application form asks for citizenship status, Chief Appraiser Payne submitted her application for review by the Board. The statute outlining eligibility requirements, O.C.G.A. 48-5-40, refers to paragraph (15) of Code Section 40-5-1 for the definition of a resident of the state. Pursuant to that Code Section, Ms. Applebaum qualifies as a resident of Georgia and her application was approved.

APPEALS

- Burnett, Christopher – 1999 Ford Taurus: The Department of Revenue value for the vehicle is \$1,350. Mr. Burnett provided a qualified bill of sale for \$600. Board Member Schofill made a motion to set the vehicle value at \$600, with a second from Board Member Glover and the motion carried by consensus vote.
- Cabe, James – 1998 Ford Ranger: The Department of Revenue value for the vehicle is \$2,025. Mr. Cabe provided a qualified bill of sale for \$500. Board Member Glover made a motion to set the vehicle value at \$500, with a second from Board Member Schofill and the motion carried by consensus vote.
- Davidson, Richard – 1986 Mercedes 560 SEL: The Department of Revenue value for the vehicle is \$4,250. 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.
- Faircloth, Timothy – 1999 Ford Taurus: This is the same vehicle that was appealed by Mr. Christopher Burnett. The Department of Revenue value for the vehicle is \$1,350. Mr. Faircloth provided a qualified bill of sale for \$500, however, the Board agreed that if the vehicle sold to Mr. Burnett for \$600, then Mr. Faircloth had set the value of the vehicle by accepting \$600 for it. Board Member Schofill made a motion to set the vehicle value at \$600, with a second from Board Member Glover and the motion carried by consensus vote.
- Faircloth, Timothy – 2010 Ford Edge Sport: The Department of Revenue value for the vehicle is \$11,550. Mr. Faircloth provided a qualified bill of sale for \$8,999. Board Member Glover made a motion to set the vehicle value at \$8,999, with a second from Board Member Schofill and the motion carried by consensus vote.
- Palmer, Rudolph – 2006 Ford F-150: The Department of Revenue value for the vehicle is \$6,975. Mr. Palmer provided a qualified bill of sale for \$1,700. Board Member Schofill made a motion to set the vehicle value at \$1,700, 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
MINUTELLO, LOUIS JR.	076-241C	2018-R-007	REAL PROPERTY
EDUCATIONAL MEDIA FOUNDATION	POO70286	2018-P-003	PERSONAL PROPERTY

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 10:11 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 December, 2018.

Roy Johnson, Chairman

Warren Glover

William Schofill

2018 BOE HEARING RESULTS

PARCEL	ATTENDED MEETING	FINAL VALUE	TAXPAYER / BOA	VALUE FOR 3 YEARS
007-032	YES	\$70,000	TAXPAYER	YES
030-090	YES	\$156,020	BOA	YES
030-091	YES	\$25,000	BOA	YES
045D-022	YES	\$485,350	BOA	YES
045D-025	YES	\$80,000	TAXPAYER	YES
046-133	YES	\$99,900	TAXPAYER	YES
047B-033	YES	\$386,340	TAXPAYER	YES
050-159A	NO	\$213,360	BOA	NO
060C-136	NO	\$50,000	BOA	NO
063-111C	NO	\$119,670	BOA	NO
070-084	YES	\$51,480	BOA	YES
070-093	NO	\$20,590	BOA	NO
070-093A	NO	\$47,240	BOA	NO
070-093B	NO	\$82,930	BOA	NO
071-018	NO	\$65,630	BOA	NO
071-154	NO	\$37,190	BOA	NO
072-230	NO	\$178,340	BOA	NO
072-279	NO	\$661,580	BOA	NO
072-297	YES	\$160,450	BOA	YES
089-049	NO	\$126,060	BOA	NO
090-011A	YES	\$145,630	BOA	YES
H03D-072-G01	YES	\$140,000	TAXPAYER	YES
H04C-142	NO	\$1,000,000	BOA	YES
H04F-021	NO	\$1,115,000	BOA	YES



**State of Georgia
Department of Revenue
Local Government Services Division
Public Utility Section**

Information Memorandum

To: Chairman, Board of Tax Assessors
From: Ellen Mills, Director
Re: Public Utility Equalization Ratio

Enclosed are the proposed 2018 Public Utility assessments.

In accordance with 48-2-18, the Board of Tax Assessors has 30 days to determine the final equalization ratio and issue assessment notices to the public utility companies. Once that has been done, please complete the required information below and return it to the Department of Revenue, Public Utility Section.

The information is used for digest review purposes and the assessment of property owned by railroad equipment car companies.

Please complete the information below.

The White County Board of Assessors set a final equalization ratio of 40.00 %
for the 2018 Public Utility assessment notices and mailed those notices on 10/10/18 (Date)

Signed _____ Date 10/10/2018

Title Chairman, Board of Assessors

Please mail this completed memo to:

*Georgia Department of Revenue
Local Government Services Division
Public Utility Section*

WHITE COUNTY BOARD OF ASSESSORS
 1241 HELEN HWY STE 180
 CLEVELAND GA 30528
 Page 1

CHANGE OF ASSESSMENT NOTICE
 Public Utility Operating Properties
 Tax Year 2018

Prepared on: September 21, 2018

AT&T CORP. COMMUNICATIONS
 ATTN: JAMES DIFERDINANDO
 PROPERTY TAX GROUP
 ONE AT&T WAY 2B116E
 BEDMINSTER NJ 07960

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company		6,915	N/A	N/A	N/A
Proposed by Revenue		9,365	40.00		3,746
Final by County		9,365			
HELEN					
Returned by Company		7,036	N/A	N/A	N/A
Proposed by Revenue		9,529	40.00		3,812
Final by County		9,529			
Company Total					
Returned by Company	0	13,951		N/A	N/A
Proposed by Revenue	0	18,894		0	7,558
Final by County	0	18,894			

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. It also shows the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, it shows the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (706) 865 5328.

 (Signature)
 MR. ROY D. JOHNSON, Chairman
 County Board of Tax Assessors

October 10, 2018

 Date of Notice

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company	12,965	324,134	N/A	N/A	N/A
Proposed by Revenue	12,965	324,134	40.00	5,186	129,654
Final by County	12,965	324,134			
COUNTY UNINCORPORATED					
Returned by Company	39,408	985,203	N/A	N/A	N/A
Proposed by Revenue	39,408	985,203	40.00	15,763	394,081
Final by County	39,408	985,203			
Company Total					
Returned by Company	52,373	1,309,337		N/A	N/A
Proposed by Revenue	52,373	1,309,337		20,949	523,735
Final by County	52,373	1,309,337			

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 CLEVELAND GA 30528
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CHANGE OF ASSESSMENT NOTICE
 Public Utility Operating Properties
 Tax Year 2018

BELLSOUTH TELECOM/ AT&T GEORGIA
 ATTN: JAMES DIFERDINANDO
 AT&T PROPERTY TAX GROUP
 ONE AT&T WAY 2B116E
 BEDMINSTER NJ 07960

Prepared on: September 21, 2018

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
COUNTY UNINCORPORATED					
Returned by Company	21	537	N/A	N/A	N/A
Proposed by Revenue	25	644	40.00	10	258
Final by County	25	644			
Company Total					
Returned by Company	21	537		N/A	N/A
Proposed by Revenue	25	644		10	258
Final by County	25	644			

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 CLEVELAND GA 30528
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CHANGE OF ASSESSMENT NOTICE
 Public Utility Operating Properties
 Tax Year 2018

EARTHLINK BUSINESS, LLC
 ATTN: TRAVIS E. LILES
 C/O DUFF & PHELPS, LLC
 PO BOX 2629
 ADDISON TX 75001

Prepared on: September 21, 2018

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company		4,911	N/A	N/A	N/A
Proposed by Revenue		4,911	40.00		1,964
Final by County		4,911			
Company Total					
Returned by Company	0	4,911		N/A	N/A
Proposed by Revenue	0	4,911		0	1,964
Final by County	0	4,911			

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District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company	195,201	4,880,035	N/A	N/A	N/A
Proposed by Revenue	195,201	4,880,035	40.00	78,080	1,952,014
Final by County	195,201	4,880,035			
HELEN					
Returned by Company	89,818	2,245,465	N/A	N/A	N/A
Proposed by Revenue	89,818	2,245,465	40.00	35,927	898,186
Final by County	89,818	2,245,465			
COUNTY UNINCORPORATED					
Returned by Company	401,291	10,032,287	N/A	N/A	N/A
Proposed by Revenue	401,291	10,032,287	40.00	160,516	4,012,915
Final by County	401,291	10,032,287			
Company Total					
Returned by Company	686,310	17,157,787		N/A	N/A
Proposed by Revenue	686,310	17,157,787		274,523	6,863,115
Final by County	686,310	17,157,787			

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 CLEVELAND GA 30528
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CHANGE OF ASSESSMENT NOTICE
 Public Utility Non-operating Properties
 Tax Year 2018

GEORGIA POWER COMPANY
 ATTN: MICHAEL DUQUAINE
 241 RALPH MCGILL BLVD
 TAX DEPT BIN 10120
 ATLANTA GA 30308

Prepared on: September 21, 2018

District	DOR ID#	Description	Stratum	FMV	Equalization Ratio	Assessment
COUNTY UNINCORPORATED						
Returned by Company	009	FS/RW .11 AC TRACT 1	3	600	N/A	N/A
Proposed by Revenue				600	40.00	240
Final by County				600		
Returned by Company	010	FS/RW .27 AC TRACT 2	3	1,620	N/A	N/A
Proposed by Revenue				1,620	40.00	648
Final by County				1,620		
Returned by Company	039	1.44 Ac, Long Mt,LL 18,2nd dst	3	23,328	N/A	N/A
Proposed by Revenue				23,328	40.00	9,331
Final by County				23,328		
District Total				<hr/>		
Returned by Company				25,548		N/A
Proposed by Revenue				25,548		10,219
Final by County				25,548		
Company Total				<hr/>		
Returned by Company				25,548		N/A
Proposed by Revenue				25,548		10,219
Final by County				25,548		

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The above figures show the value of your non-operating property as returned by you to the Georgia Department of Revenue. It also shows the value of your non-operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, it shows the final value of your non-operating property based on the final equalization ratio as determined by the county board of tax assessors.

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CHANGE OF ASSESSMENT NOTICE
 Public Utility Operating Properties
 Tax Year 2018

GEORGIA TRANSMISSION CORP
 ATTN: DEBBIE ATKINS
 2100 EAST EXCHANGE PLACE
 TUCKER GA 30084

Prepared on: September 21, 2018

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company		1,928,397	N/A	N/A	N/A
Proposed by Revenue		1,928,397	40.00		771,359
Final by County		1,928,397			
COUNTY UNINCORPORATED					
Returned by Company		9,674,577	N/A	N/A	N/A
Proposed by Revenue		9,674,577	40.00		3,869,831
Final by County		9,674,577			
Company Total					
Returned by Company	0	11,602,974		N/A	N/A
Proposed by Revenue	0	11,602,974		0	4,641,190
Final by County	0	11,602,974			

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CHANGE OF ASSESSMENT NOTICE
 Public Utility Operating Properties
 Tax Year 2018

HABERSHAM E M C
 ATTN: KELLY J. WILKINS
 6135 HIGHWAY 115 WEST
 CLARKESVILLE GA 30523

Prepared on: September 21, 2018

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company		278,604	N/A	N/A	N/A
Proposed by Revenue		278,604	40.00		111,442
Final by County		278,604			
HELEN					
Returned by Company		961	N/A	N/A	N/A
Proposed by Revenue		961	40.00		384
Final by County		961			
COUNTY UNINCORPORATED					
Returned by Company		21,692,515	N/A	N/A	N/A
Proposed by Revenue		21,692,515	40.00		8,677,006
Final by County		21,692,515			
Company Total					
Returned by Company	0	21,972,080		N/A	N/A
Proposed by Revenue	0	21,972,080		0	8,788,832
Final by County	0	21,972,080			

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CHANGE OF ASSESSMENT NOTICE
 Public Utility Operating Properties
 Tax Year 2018

JACKSON E M C
 ATTN: JANE MIXON
 ACCOUNTING ANALYST
 P O BOX 38
 JEFFERSON GA 30549

Prepared on: September 21, 2018

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
COUNTY UNINCORPORATED					
Returned by Company		37,274	N/A	N/A	N/A
Proposed by Revenue		37,274	40.00		14,910
Final by County		37,274			
Company Total					
Returned by Company	0	37,274		N/A	N/A
Proposed by Revenue	0	37,274		0	14,910
Final by County	0	37,274			

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 Tax Year 2018
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MCI METRO ACCESS TRANS SERV LLC
 DBA VERIZON ACCESS
 ATTN: PATRICIA A. SUAREZ
 PROPERTY TAX DEPT
 PO BOX 521807
 LONGWOOD FL 32752

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company		179	N/A	N/A	N/A
Proposed by Revenue		261	40.00		104
Final by County		261			
COUNTY UNINCORPORATED					
Returned by Company		187	N/A	N/A	N/A
Proposed by Revenue		272	40.00		109
Final by County		272			
Company Total					
Returned by Company	0	366		N/A	N/A
Proposed by Revenue	0	533		0	213
Final by County	0	533			

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 Public Utility Operating Properties
 Tax Year 2018

WINDSTREAM STANDARD LLC
 ATTN: TRAVIS E. LILES
 C/O DUFF & PHELPS LLC
 P O BOX 2629
 ADDISON TX 75001

Prepared on: September 21, 2018

District	Franchise FMV	Total FMV	Equalization Ratio	Franchise Assessment	Total Assessment
CLEVELAND					
Returned by Company	210,396	4,657,071	N/A	N/A	N/A
Proposed by Revenue	259,100	5,735,121	40.00	103,640	2,294,048
Final by County	259,100	5,735,121			
HELEN					
Returned by Company	31,554	698,434	N/A	N/A	N/A
Proposed by Revenue	38,858	860,112	40.00	15,543	344,045
Final by County	38,858	860,112			
COUNTY UNINCORPORATED					
Returned by Company	243,986	5,400,566	N/A	N/A	N/A
Proposed by Revenue	300,465	6,650,725	40.00	120,186	2,660,290
Final by County	300,465	6,650,725			
Company Total					
Returned by Company	485,936	10,756,071		N/A	N/A
Proposed by Revenue	598,423	13,245,958		239,369	5,298,383
Final by County	598,423	13,245,958			

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. It also shows the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, it shows the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (706) 865 5328.

 (Signature)
 MR. ROY D. JOHNSON, Chairman
 County Board of Tax Assessors

October 10, 2018
 Date of Notice