

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

January 9, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, January 9, 2019. 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.

ELECTION OF 2019 BOARD CHAIRMAN

- The floor was opened to nominations for 2019 Board Chairman. Board Member Warren Glover made a motion to nominate Roy Johnson. Board Member Schofill moved that the nominations be closed, and Mr. Johnson was named Board Chairman for the 2019 assessment year.

ELECTION OF 2019 BOARD SECRETARY

- The floor was opened to nominations for 2019 Board Secretary. Board Chairman Johnson nominated Jennifer Saxon. Board Member Glover seconded the nomination and the nominations were closed. Jennifer Saxon was named Board Secretary for the 2019 assessment year.

MINUTES

- The Board reviewed and signed the minutes from the December 5, 2018 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Member Schofill. By consensus vote the motion was carried.

OFFICE UPDATE

- Annual Newspaper Articles: Copies of the annual meeting schedule newspaper ad and the public service article regarding the filing period for exemptions were reviewed by the Board. The schedule ad ran in the December 27, 2018 edition of the White County News and the exemption article ran the following week, January 3, 2019. Newspaper excerpts of the two articles are Attachment 1 to these minutes.

OLD BUSINESS

- There was no Old Business to discuss.

NEW BUSINESS

- 083-044D – Joseph Cohen Conservation Breach Inquiry: Mr. Cohen appeared before the Board regarding Parcel 083-044D, a 21.04 acre parcel under conservation use assessment and owned by Ms. Cecelia Meggs. Mr. Cohen owns a house and one acre which is located within the boundaries of Ms. Meggs parcel and has no road frontage. Mr. Cohen would like to purchase an additional acre from Ms. Meggs in order to straighten up the property lines and make his parcel more accessible. After reviewing the information, the Board determined that if Ms. Meggs were to sell Mr. Cohen the additional acre, that sale would constitute a breach of her covenant with penalty because Mr. Cohen's acreage would not qualify for conservation use assessment. Ms. Meggs does not meet the statute requirements to opt-out of the covenant, and the covenant will not expire until 2022. The Board expressed to Mr. Cohen that they were unable to grant an exception to the statute. Mr. Cohen thanked the Board for the consideration.
- Annual Review of Policies & Procedures: The Board reviewed the Motor Vehicle section of the Policy and Procedure manual. The policy currently states that the Board will use a buyer's bill of sale value as the TAVT value if it is a qualified bill of sale. In order for a bill of sale to be considered qualified, the purchase value must be within 15% of the Black Book valuation. In the absence of a qualified bill of sale the Board will use Black Book, NADA, Kelley Blue Book and Edmunds to determine a value. Board Member Glover made a motion effective immediately that the Board would enforce the 15% rule to determine whether a bill of sale is qualified, and in the case that a bill of sale does not meet that criteria, the Board will use either the Black Book value or the bill of sale value, whichever is higher, and in the absence of a bill of sale the Board would use the Black Book valuation, with NADA to be used for motor homes, motorcycles and specialty vehicles. Board Member Schofill seconded the motion and it was carried by consensus vote. Secretary Saxon stated that she would amend the appeal valuation form to include the 15% range and remove the other pricing guides. She also provided the Board with copies of the current Policy and Procedures manual for the annual review. Secretary Saxon asked the Board to please review the manual over the upcoming month and provide any revisions desired. The Policy & Procedures will be revisited at the February meeting.

APPEALS

- Burnett, Christopher – 2007 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$2,525. Black Book value for the vehicle is \$375. The acceptable range for the bill of sale is \$319 to \$431. Mr. Burnett provided a bill of sale for \$1,500. Pursuant to Board policy, the bill of sale value shall be used if it is higher than the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,500, with a second from Board Member Schofill and the motion carried by consensus vote.
- Faircloth, Timothy – 2007 Ford Crown Victoria: This is the same vehicle that was appealed by Mr. Christopher Burnett. The Department of Revenue value for the vehicle is \$2,525. Mr. Faircloth provided a qualified bill of sale for \$500, however, the Board agreed that if the vehicle sold to Mr. Burnett for \$1,500 then Mr. Faircloth had set the value of the vehicle by accepting \$1,500 for it. Board Member Glover made a motion to set the vehicle value at \$1,500, with a second from Board Member Schofill and the motion carried by consensus vote.

APPEALS – Contd.

- Faircloth, Timothy – 2011 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$4,925. Mr. Faircloth provided a bill of sale for \$500. Black Book value for the vehicle is \$825. The acceptable range for the bill of sale is between \$700 and \$950. Because the bill of sale is not within a 15% range of the Black Book value, Board Member Glover made a motion to set the vehicle value at \$825, with a second from Board Member Schofill and the motion carried by consensus vote.
- Faircloth, Timothy – 1998 Ford Expedition: The Department of Revenue value for the vehicle is \$2,450. Black Book value for the vehicle is \$600. Mr. Faircloth provided a qualified bill of sale for \$530. Board Member Glover made a motion to set the vehicle value at \$530, with a second from Board Member Schofill and the motion carried by consensus vote.
- Flanders, Daniel – 2000 Toyota Landcruiser: The Department of Revenue value for the vehicle is \$7,000. Black Book value for the vehicle is \$1,525. The acceptable range for the bill of sale is between \$1,296 and \$1,754. Mr. Flanders provided a bill of sale for \$3,250. Pursuant to Board policy, the bill of sale value shall be used if it is higher than the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,250, with a second from Board Member Schofill and the motion carried by consensus vote.
- Medley, Noah – 2007 Suzuki GS500FK7: The Department of Revenue value for the vehicle is \$2,050. Mr. Medley provided a bill of sale for \$500. NADA value for the motorcycle is \$1,480. Board Member Schofill made a motion to set the vehicle value at \$1,480, with a second from Board Member Glover and the motion was carried by consensus vote.
- Owenby, Teresa – 2010 Chevrolet Silverado 1500: The Department of Revenue value for the vehicle is \$13,375. Ms. Owenby provided a bill of sale for \$1,500. Black Book value for the vehicle is \$3,400. The acceptable range for the bill of sale is between \$2,980 and \$3,910. Board Member Schofill made a motion to set the vehicle value at \$3,400, with a second from Board Member Glover and the motion was carried by consensus vote.
- Robinson, Rondal – 2013 GMC 1500: Mr. Robinson’s appeal was filed after the deadline date. The Board took no action.
- Taylor, Joshua – 1998 Ford Ranger Super: The Department of Revenue value for the vehicle is \$3,575. Mr. Taylor provided a bill of sale for \$1,500. Black Book value for the vehicle is \$950. The acceptable range for the bill of sale is between \$807 and \$1,093. Pursuant to Board policy, the bill of sale value shall be used if it is higher than the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,500, 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
ANDERSON, SPENCER	031-108-001	2019-M-001	MOBILE HOME NOD
ASHTON, BONITA	017-035-001	2019-M-002	MOBILE HOME
CARNES, RODNEY	017-076-001	2019-M-003	MOBILE HOME NOD
PILCHER, MELISSA	049C-006-001	2019-M-004	MOBILE HOME NOD
GANNON, WILBUR	051A-094-001	2019-M-005	MOBILE HOME NOD
DORSEY, KEITH	071-190-001	2019-M-006	MOBILE HOME NOD
SAGE, CRAIG	078-006A-002	2019-M-007	MOBILE HOME
KASTNER, BETH	044D-072A-001	2019-M-008	MOBILE HOME
HOLLIDAY, ALVIN	090-030-001	2019-M-009	MOBILE HOME
KINSEY, GARVIS	061-007-001	2019-M-010	MOBILE HOME
DAVIS, ROBERT	049A-003-001	2019-M-011	MOBILE HOME
VILLAGE HOUSE	P0066781	2018-P-006	PERSONAL PROPERTY
MT. YONAH HOMES	061-146K	2018-R-013	REAL PROPERTY

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 10:02 a.m. with a second from Board Member Schofill. The motion carried by consensus vote and the meeting was adjourned.

Approved this 13th day of February, 2019.

Roy Johnson

Warren Glover

William Schofill

Community Calendar

To have an event listed here, please email news@whitecountynews.net

Upcoming events

Saturday, Dec. 29

• **Contra Dance**, a fun evening of dance in Sautee will begin with a potluck and waltz at 6 p.m., followed by swing and contra until midnight. The main band is the Hoboheims, a hobo-themed band from Athens, specializing in music from the 1910s, '20s, and '30s. The caller for the contra dances will be Jennie Wakefield. Activities will be

held at the Sautee Nacoochee Cultural Center historic gym, at 283 Ga. 255 N., ¼ mile off Ga. 17 in Sautee, 706-878-3300. Cost is \$12 for adults, \$10 for SNCA members, \$7 for students, and free for children under 12. Visit www.sauteecontra.com or www.snca.org for more information.

Monday, Dec. 31

• **Annual Dropping of the Edelweiss** will take place at the Helen Festhalle from 8 p.m. to midnight. Come help us bring in the New Year with music, food, fun, party hats, dancing and the annual Dropping of

the Edelweiss! Light hors d'oeuvres, party favors and midnight champagne toast. This is a family-friendly event. The cost is \$20 per person, \$35 per couple, ages 6-12 are half price and kids under 6 are free. For more information, call 706-878-1908 or visit www.helenchamber.com.

Tuesday, Jan. 1

• **First Day Hike** will be held at Hardman Farm State Historic Site at 10 a.m. All across the county, park rangers are inviting Americans to start the New Year with an energizing first day hike. In Georgia's State Parks and Historic Sites, dozens of guided treks will encourage friends and families to connect with nature and each other. First Day Hikes are part of a nationwide initiative from America's State Parks to get people outdoors, with hundreds of hikes scheduled in all 50 states. Take a 2-mile rangeland hike along the Chattahoochee River from Hardman Farm to downtown Helen, and back. You will see famous Noa Mill Granary dam, interactive interpretive panels along the trail and follow the old Gainesville Railroad. This is an out and back, 2-mile round trip hike, starting and ending at Hardman Visitor Center. The trail is child, bike and pet-friendly and ADA accessible. For more information, contact 706-878-1077 or visit <http://ga.stateparks.org/HardmanFarm>.

• **Soup Cook-Off** will be at 5 p.m. at the Holiday Inn Express in Helen. This cook-off will offer a variety of fabulous soups, stews, and chowders, to which our guests will decide who has the best. The public is invited to attend and sample the soups. Each attendee will be given a set of tickets to use to vote for their favorites. Additional tickets can be purchased, if needed, to make sure your favorite wins. In addition to tasting and voting on the soups, attendees may also win one of the many door prizes. The cost is \$15 per attendee for sampling. Kids 5 and under eat for free. There is a \$20 entry fee for cooks, and professional and home cooks are encouraged to participate.

THIS WEEKEND

Winter Bear Plunge will be held Saturday, Dec. 29.

Winter Bear Plunge will be held at Unicoi Beach on Saturday, Dec. 29. Check in is at 10 a.m., with the plunge starting at noon. There will be a raffle drawing at 12:30 p.m. The cost is \$25 per family, \$10 per adult. There will be a bonfire, hot chocolate, refreshments and music.



BABYLAND
 Open Mon-Sat 9-5 & Sun 10-5
 300 N. O.K. Drive, Cleveland, GA 30538 • 706-865-3177
 Visit our website for upcoming special event calendar
www.cbbaggagekids.com • Facebook Kids Fun Page • Instagram

2019 MEETING SCHEDULE

White County Board of Assessors

Meetings begin at 9 a.m. on the second Wednesday of each month. They are held in the Assessor's Office located at 1241 Helen Hwy, Suite 180, Cleveland, GA.

Jan. 9	July 10
Feb. 13	Aug. 14
March 13	Sep. 11
April 10	Oct. 9
May 8	Nov. 13
June 12	Dec. 11

• **Veterans Winter Art Workshop** will be from 1 p.m. to 3 p.m. at the Helen Arts & Heritage Center. This workshop is free to military veterans and spouse/companion. Lisa Cahill is the instructor.

• **Turkey call makers show** will be held at Unicoi State Park and Lodge from 9 a.m. to 3 p.m. This event will have custom turkey call makers, knife makers, call pouches and authors from all over the United States. Admission is free.

• **Preserve Trails monthly meeting** will be from 6 p.m. to 7:30 p.m. in the Mauney Building, Suite 150, 1241 Helen Highway in Cleveland. Come help, share, learn about Southern Off-Road Bicycle Association and the multi-user trails now open at White County's Yonah Preserve, 1054 Albert Reid Road, Cleveland.

Friday, Jan. 11

• **Turkey call makers show** will be held at Unicoi State Park and Lodge from 9 a.m. to 3 p.m. This event will have custom turkey call makers, knife makers, call pouches and authors from all over the United States. Admission is free.

Saturday, Jan. 12

• **Mark Twain and Me. Clemens, Tonight!** will be held at the Sautee Nacoochee Center theatre at 7:30 p.m. This event stars Kurt Sutton, who will portray Mark Twain and Samuel Clemens on the stage at the same time. The cost is \$15 for members, \$18 for non-members and \$10 for children 16 and under. For tickets and more information, call 706-878-3300.

Saturday, Jan. 19

• **Mark Twain and Me. Clemens, Tonight!** will be held at the Sautee Nacoochee Center theatre at 7:30 p.m. This event stars Kurt Sutton, who will portray Mark Twain and Samuel Clemens on the stage at the same time. The cost is \$15 for members, \$18 for non-members and \$10 for children 16 and under. For tickets and more information, call 706-878-3300.

Sunday, Jan. 20

• **Mark Twain and**

Local News

Property exemption filing period begins at county assessors office

The White County Board of Assessors is reminding county residents that it is time to file for homestead and conservation exemptions, as well as to file real property and personal property returns. State law requires all property owners to file a real property return every year by April 1 if there have been any changes to structures or the acreage of their property, or if they feel their property is assessed incorrectly and would like for it to be reappraised. Business owners should also file personal property returns by April 1 to report personal property. This should be done every year regardless of whether

changes were made to insure the correct assessment of personal property. Full-time residents of White County who are not receiving homestead on any other property may file for homestead exemption year-round, but must apply by April 1 to receive credit for the current year. There are a variety of additional homestead exemptions available for senior citizens who qualify. Contact the Assessors Office for more information. Taxpayers do not need to reapply for homestead each year, unless there has been a change of ownership or the taxpayer's primary residence has changed.

The conservation exemption deadline is April 1. This exemption is for property owners with 10 or more acres of agricultural or farm use property. Contact the Assessors Office for more information. For more information on filing applications, returns or exemptions, please contact the White County Assessors Office at 1241 Helen Highway, Suite 180, in Cleveland. Business hours for the Assessors Office are Monday through Friday, 8 a.m. until 5 p.m. The Assessors Office may also be reached by phone at 706-865-5328 or online at www.whitecounty.net.