

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

December 5, 2018

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, December 5, 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 Secretary Jennifer Saxon.

MINUTES

- The Board reviewed and signed the minutes from the November 7, 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 advised the Board that work in the office was up to date and that Personal Property Returns would be going out at the end of December. The new construction permits for the 2019 billing year were up to date as well and everything is on schedule and the office is in good standing going into the 2019 year.
- Secretary Saxon reminded the Board that the office potluck would be held on Wednesday, December 19th at noon.
- Chief Appraiser Payne informed the Board that he and Deputy Chief Appraiser Saxon had attended the Board of Commissioners meeting on December 3, 2018. The Board of Commissioners had the 2019 Board of Assessors appointment on the agenda, however, due to a voting conflict with one commissioner not being present, the appointment was tabled. Commission Chairman Travis Turner stated that the Board of Commissioners would be having a special called meeting before the end of the year and Secretary Saxon stated that she would contact County Clerk Shanda Murphy to confirm that the appointment would be on that agenda.

OLD BUSINESS

- Business Personal Property Audit: Chief Appraiser Payne confirmed to the Board that he and Deputy Chief Appraiser Saxon had attended the December 3, 2018 Board of Commissioners meeting regarding the bid award for the personal property audit which was approved for funding in the FY2019 budget. Board of Commissioners member Craig Bryant made a motion to deny the Assessors Office from conducting the audit and that motion was seconded and carried. Commission Chairman Turner addressed Chief Appraiser Payne after the vote to confirm the audit would not be performed. Chief Appraiser Payne addressed the Board of Assessors today regarding the funding. He stated to the Board that the money was already approved and in the BOA budget and questioned the Board as to whether he could contact County Manager Michael Melton about reassigning the funds so that the office reconfiguration could be completed. The Board agreed that he could proceed with that request.

OLD BUSINESS – CONTD.

- Monroe Dockery Trust Conservation Breach 007-003: Chief Appraiser Payne informed the Board that Mr. Dockery had withdrawn his request to appear before the Board of Commissioners regarding the breach of covenant. The original breach bills were adjusted by Tax Commissioner Cindy Cannon at some point, however no documentation regarding that action has been provided to the Board of Assessors. Mr. Dockery has paid the breach bills and the matter is now closed.

NEW BUSINESS

- Mr. Randell Kent – Conservation Inquiry: Mr. Kent called Wednesday morning prior to the meeting to withdraw his request to meet with the Board of Assessors. No action was required on the part of the Board.
- Mr. Robert Donald – Personal Property Inquiry: Mr. Donald did not attend the meeting, therefore no action was required on the part of the Board.
- 2019 BOA Calendar: Secretary Saxon provided the 2019 calendar for Board review. No changes were requested. The calendar is Attachment 1 to these minutes.
- 2019 Mobile Home Digest: Chief Appraiser Payne submitted the 2019 mobile home digest summary for approval. The digest includes 1,435 pre-bill mobile homes with a total value of \$6,844,576.00. Board Member Glover made a motion to approve the 2019 mobile home digest, with a second from Board Member Schofill and the motion carried by consensus vote.

APPEALS

- Davis, Faith – 2010 Ford Escape: The Department of Revenue value for the vehicle is \$5,950. Ms. Davis provided a qualified bill of sale for \$500. Board Member Schofill made a motion to set the vehicle value at \$500, with a second from Board Member Glover and the motion carried by consensus vote.
- McLean, Neil – 1999 Dodge Ram 1500: The Department of Revenue value for the vehicle is \$2,850. Mr. McLean 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.
- Payne, Don – 1997 Damon Daybreak RV: The Department of Revenue value for the vehicle is \$15,150. Mr. Payne provided a bill of sale for \$100. The Board agreed that this did not meet the requirements for a qualified bill of sale because the seller’s name and address was not shown on the document, only a signature, which was illegible. The NADA value of the vehicle is \$12,570 and Board Member Glover made a motion to set the vehicle value at \$6,285 being one-half the NADA value based on the condition, 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
MYERS, LARRY E.	050-329	2018-R-012	REAL 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 9th day of January, 2019.

Roy Johnson, Chairman

Warren Glover

William Schofill

ATTACHEMENT 1:

White County Assessors Office 2019 Department Calendar

January 1	New Year's Day Holiday – Office Closed
January 2	Return process begins: start accepting 2019 returns.
January 4	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
January 7	Work to begin on 2018 sales reviews
January 9	BOA meeting – 9:00 a.m.: Elect Officers
January 21	MLK Holiday – Office Closed
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February 1	Work on final sales ratio report; Begin working returns
February 8	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
February 13	BOA meeting – 9:00 a.m.; Department Policy Adoption; Budget Approval
February 18	President's Day Holiday – Office Closed
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March 1	Budget due to Finance Department
March 8	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
March 13	BOA meeting – 9:00 a.m.
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April 1	Deadline for 2019 Homestead applications, Returns, CUVA Applications. Building Permits completed. Sort returns into parcel number order for appraiser review. Review of Conservation Use and Exempt Properties and Timber Harvest.
April 5	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
April 10	BOA meeting – 9:00 a.m., BOA meeting to consider approval of 2019 Digest, 2019 Exempt Digest, Final Sales Ratio and mailing of Assessment Notices. White County Assessors Office Workload Summary Report given to the BOA to review.
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May 1	Mail 45 day Annual Notice of Assessment letters
May 3	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
May 8	BOA meeting – 9:00 a.m.; Chief Appraiser's Annual Review by BOA. Preliminary Digest to Commissioners
May 14, 15, 16	CAVEAT @ UGA – tentative dates based on former year
May 27	Memorial Day Holiday – Office Closed
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June 7	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
June 12	BOA meeting – 9:00 a.m.
June 17	45 day notice expiration
June 24	Mail 30 day Change of Assessment letters
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July 4	Independence Day Observed – Office Closed
July 5	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
July 10	BOA meeting – 9:00 a.m.
July 24	30 day notice expiration

August 1	Digest to DOR for approval
August 2	Hearings for 2 nd appeals
August 9	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
August 14	BOA meeting – 9:00 a.m.
August 15	Any remaining 2 nd appeals certified to Clerk of Court for BOE
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September TBA	Board of Equalization Hearings
September 2	Labor Day Holiday – Office Closed
September 6	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
September 11	BOA meeting – 9:00 a.m.
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October 4	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
October 9	BOA meeting – 9:00 a.m.
October 14	Columbus Day Holiday – Office Closed
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November 1	Field work completed on mobile homes Canvas County for personal property accounts (This should be done all year)
November 8	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
November 11	Veteran’s Day Holiday – Office Closed
November 13	BOA meeting – 9:00 a.m.
November 28, 29	Thanksgiving Holidays – Office Closed
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December 2	Run all UC codes and start work
December 6	Staff meeting – 8:30 a.m.; Noon cut-off for tag appeals; Agenda issued
December 11	BOA meeting – 9:00 a.m.
December 11	Office Christmas Luncheon
December 24, 25	Christmas Holidays – Office Closed
December 31	Mail personal property return forms

All these dates are subject to change on an as needed basis.