

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

February 13, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, February 13, 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 Secretary Jennifer Saxon.

#### MINUTES

- The Board reviewed and signed the minutes from the January 9, 2019 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Warren Glover. By consensus vote the motion was carried.

#### OFFICE UPDATE

- Annual Newspaper Articles: Secretary Saxon advised the Board that the newspaper had kindly run the Exemption Filing Period article for two additional weeks. The article ran for a total of three weeks for 2019.

#### OLD BUSINESS

- Approval of the 2019 Policy & Procedure Manual: Chief Appraiser Bryan Payne asked the Board if they had any additional changes to the 2019 Policy and Procedure Manual. The Board expressed that they were satisfied with the content for 2019. Board Member Glover made a motion to accept the Policy as written, with a second from Board Member Schofill and the motion was carried by consensus vote.

#### NEW BUSINESS

- Brady Betterton Conservation Breach Inquiry for 077-118: Mr. Betterton appeared before the Board regarding Parcel 077-118, a 10.25 acre parcel under conservation use assessment and owned by Mr. Tommy Anderson. Mr. Anderson wishes to sell 5.87 acres to Mr. Clayton Betterton who is an adjoining property owner. Mr. Clayton Betterton's intention is to combine the 5.87 acres with his existing 74.86 acre parcel which is also in conservation use assessment. After reviewing the information, the Board determined that if Mr. Anderson sells less than 10 acres to Mr. Clayton Betterton, that sale would constitute a breach of his covenant with penalty. The penalty would be approximately \$4,000. Mr. Betterton stated that he understood the Board's decision and the Board thanked him for his inquiry.

## NEW BUSINESS - CONTD.

- Timothy Faircloth – Appeal of TAVT Decision: Mr. Timothy Faircloth appeared before the Board to ask for an explanation of the tag appeal process. Mr. Faircloth had appealed a vehicle in January which was being appealed by the person he sold it to also. The Board determined that the value of the vehicle was set when Mr. Faircloth sold it and two values could not be assigned to the same vehicle in the same month. Mr. Faircloth accepted the Board’s decision and further questioned the process for valuing vehicles which he buys for the purpose of dismantling. Mr. Faircloth stated that he holds a Georgia Used Car Dealer License and also a Salvager’s License. He explained that he purchases surplus vehicles from municipalities and then removes the bodies for scrap and ships the chassis to Africa. He stated that he must title the vehicles in his name before he can take them to salvage, which creates a Title Ad Valorem Tax or TAVT fee on every vehicle. He expressed that the state valuation guide does not make provisions for vehicles in extremely poor condition, like the ones he is dismantling. He stated that he would not be able to continue this work if he were going to have to pay TAVT based on the values set by the Department of Revenue because there would be no profit in it. After discussion of the current statute which outlines TAVT, the Board agreed that there is nothing in the statute which addresses vehicles in extremely poor condition and voted to amend the Motor Vehicle Appeal policy in the Policy and Procedures manual to make an exception for these vehicles. Board Member Schofill made a motion effective immediately to use the bill of sale on vehicles to be salvaged or dismantled with a second from Board member Glover and the motion carried by consensus vote. Secretary Saxon stated she would amend the manual.
- Virginia Jones 072-037 & 072-037A – Appeal of Cease and Desist Letter: Mrs. Jones appeared before the Board regarding the sale of her property located at 675 Teresa Drive in Santee Nacoochee. In January, 2018, Mrs. Jones sold a 5.6 acre portion of her 10.72 acre parcel which was under a conservation use covenant through 2019. Mrs. Jones then sold the remaining 5.11 acres in July of 2018. These sales constituted a breach of Mrs. Jones covenant and a Cease and Desist letter was sent to Mrs. Jones on December 26, 2018 giving her 30 days to rectify the situation in order to avoid a penalty. Mrs. Jones stated to the Board that her lawyer, Carl Free, had verified with an employee of the Assessor’s Office via email that the sale would not constitute a breach. She explained that Mr. Free had attached an addendum to the closing paperwork regarding the conservation use covenant and the fact that the sale would not breach the covenant and that there was no need to collect a penalty at closing. When Mrs. Jones notified Mr. Free that she was in violation of the covenant because of the sale, Mr. Free advised Chief Appraiser Payne that Mrs. Jones is no longer physically able to reside on the property and sold the property in order to move closer to her doctors and children. Because Mrs. Jones had to sell for a medically demonstrable reason, the statute allows an owner to end the covenant with the penalty being only the tax which would have been due without the exemption in the year of the breach. Mrs. Jones provided a letter from her attending physician stating that she was unable to live on the property any longer. After reviewing the physician’s letter, Board Member Glover made a motion to release Mrs. Jones from the covenant with the 2018 taxes to be reassessed without the exemption. Board Member Schofill seconded the motion and the motion was carried by consensus vote. Mrs. Jones expressed her concern that she and her lawyer had been given erroneous information which has caused her to incur additional legal fees.
- FY 2020 Budget Presentation: Chief Appraiser Payne reviewed the FY 2020 Budget summary with the Board. Chief Appraiser Payne stated that the budget request had increased approximately \$40,000 over last year’s request with the majority of the increase being updated proposed fees for a personal property audit and a new field vehicle. After review, Board Member Schofill made a motion to approve the FY 2020 budget proposal, with a second from Board Member Glover and the motion carried by consensus vote. A copy of the budget summary is Attachment 1 to these minutes.

## APPEALS

- Crane, Jared – 2007 Toyota Tundra: The Department of Revenue value for the vehicle is \$16,750. Black Book value for the vehicle is \$15,100. The acceptable range for the bill of sale is between \$12,835 and \$17,365. Mr. Crane provided a bill of sale for \$13,500. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$13,500, with a second from Board Member Schofill and the motion carried by consensus vote.
- Faircloth, Timothy – 2010 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$3,400. Black Book value for the vehicle is \$1,850. Mr. Faircloth provided a bill of sale for \$505. Pursuant to new Board policy enacted in this meeting, the vehicle is to be salvaged and shall be valued at the bill of sale. Board Member Schofill made a motion to set the vehicle value at \$505, with a second from Board Member Glover and the motion carried by consensus vote.
- Faircloth, Timothy – 2003 Ford Expedition: The Department of Revenue value for the vehicle is \$3,175. Black Book value for the vehicle is \$1,938. The acceptable range for the bill of sale is between \$1,647 and \$2,229. Mr. Faircloth provided a bill of sale for \$2,077. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Schofill made a motion to set the vehicle value at \$2,077, with a second from Board Member Glover and the motion carried by consensus vote.
- Garrett, Lucas – 2008 Ford F150: The Department of Revenue value for the vehicle is \$7,000. Black Book value for the vehicle is \$1,750. The acceptable range for the bill of sale is between \$1,488 and \$2,013. Mr. Garrett provided a bill of sale for \$1,800. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,800, with a second from Board Member Schofill and the motion carried by consensus vote.
- Landry, Steven – 2008 Ford F250: The Department of Revenue value for the vehicle is \$6,800. Black Book value for the vehicle is \$3,500. The acceptable range for the bill of sale is between \$2,975 and \$4,025. Mr. Landry provided a bill of sale for \$3,000. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,000, with a second from Board Member Schofill and the motion carried by consensus vote.
- Meaders, Jason – 2015 Chevrolet Suburban: The Department of Revenue value for the vehicle is \$46,225. Black Book value for the vehicle is \$33,150. The acceptable range for the bill of sale is between \$28,178 and \$38,123. Mr. Meaders provided a bill of sale for \$33,603. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$33,603, with a second from Board Member Schofill and the motion carried by consensus vote.
- Smith, Steven – 1965 MG MGB: The Tax Commissioners Office charged Mr. Smith a TAVT fee based on a value of \$20,500. N.A.D.A. Antique Car Value for the vehicle is \$10,850 based on the current condition. Mr. Smith provided a bill of sale for \$4,000. Pursuant to O.C.G.A. 48-5C-1(17) any vehicle manufactured between 1965 and 1985 shall be valued at 50% of the N.A.D.A. value and taxed at a rate of 1% for TAVT. Board Member Glover made a motion to set the vehicle value at \$5,425, with a second from Board Member Schofill and the motion carried by consensus vote.

**2019 Conservation Use Approvals / Denials**

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
004 – 012	Nordan, Patricia	Approved
004 – 028	Frazer, Marsha	Approved
005D – 012	Rich, Ronda / Nix, Louise	Approved
018D – 052	Knight, William	Approved
019 – 270	Lance, Marie / William	Approved
020 – 108	Shelnut, Kenneth	Approved
020 – 111	Adams, Myrtice	Approved
021 – 086	Griffin, Lesa	Approved
021C – 029	Therion, Thomas	Approved
033 – 058	Bonin, Rhonda	Approved
034A – 093A	Adams, Myrtice	Approved
034B – 093	Adams, Myrtice	Approved
036 – 095	Watson, Bryan / Deanna	Approved
043 – 010	Adams, M.D.	Approved
048B – 103	McKay, Charles	Approved
048D – 041	Allison, Dorothy Lee	Approved
049C – 031	Dennis J. Freeman Properties LLC	Approved
050 – 126	Clayton, Carl / Robin	Approved
055D – 020	Barnette, Lita Ellen Tipton	Approved
055D – 118	Anderson, Alvin / Cammie	Approved
056B – 053	Whitener, Lynn / John	Approved
059 – 040A	Seabolt, Debra / Kenneth	Approved
060C – 052	Dunn, Betty	Approved
061 – 238C	Cain, Warren / Carla	Approved
065 – 096	Murrer, Albert / Denise	Approved
069 – 622	Chambers, Brian / Teresa	Approved
071 – 081	Luce, Mary Jim Fuller Lester	Approved
071 – 199	Geidel, Christopher / Mary	Approved
074 – 047D	DeLong, Scott / Candace	Approved
074 – 047E	DeLong, Scott / Candace	Approved
074 – 133	Shook, Michael / Thelma	Approved
075 – 029	Jones, Mary Ruth	Approved
089 – 060	Cathey, Bondell Trustee	Approved
019 – 124	Coe, Rex / Helen	Denied

**E & R SIGNATURES**

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Mountain Lakes	031E – 152	2018-R-014	Real Property
Baker, Robert	049C – 014A	2018-R-015	Real Property
Starling, Georgia	033-017A	2018-R-016	Real Property
Martin, Stanley	023-074A-001	2019-M-012	Mobile Home
Adams, Scott	077-091E-001	2019-M-013	Mobile Home NOD
Jackson, Latasha	018-211-001	2019-M-014	Mobile Home NOD
Neal, Dayna	018-195-001	2019-M-015	Mobile Home NOD
Peters, Sara	037-037-001	2019-M-016	Mobile Home
Glass, David	065-040A-001	2019-M-017	Mobile Home NOD
Chastain, Urania	076-338-001	2019-M-018	Mobile Home
Hunnicutt, Joann	031-133-002	2019-M-019	Mobile Home
Kimsey, Martha	H02D-001-002	2019-M-020	Mobile Home
Bowen, Janet	049A-106-001	2019-M-021	Mobile Home NOD

**ADJOURNMENT**

- Board Member Schofill made a motion to adjourn at 10:48 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 13th day of March, 2019.

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Roy Johnson

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Warren Glover

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William Schofill

ATTACHMENT 1

FY 2020 WHITE COUNTY GOVERNMENT				
DEPARTMENT:		320 ASSESSORS OFFICE		
BUDGET SUMMARY WORKSHEET				
Account Name	Account Number	Operating Request	Expanded Request	Total Request
Salaries - Includes BOA	51.1100.000	\$361,108		\$361,108
Overtime - Includes BOA	51.1110.000	\$0		\$0
Health Insurance	51.1120.000	\$70,136		\$70,136
Life Insurance	51.1122.000	\$854		\$854
Short Term Disability	51.1124.000	\$1,380		\$1,380
Long Term Disability	51.1125.000	\$1,315		\$1,315
Dental Insurance	51.1126.000	\$336		\$336
Social Security - Includes BOA	51.1130.000	\$22,389		\$22,389
Medicare - Includes BOA	51.1140.000	\$5,236		\$5,236
Retirement	51.1150.000	\$16,866		\$16,866
Worker's Compensation - Includes BOA	51.1170.000	\$8,838		\$8,838
Advertising Legal & Other	52.2100.000	\$150		\$150
Dues-Professional	52.2105.000	\$750		\$750
Insurance-Liability	52.2115.000	\$5,500		\$5,500
Leases-Equip (over 12 mos)	52.2120.000	\$2,000		\$2,000
Training/Professional Dev.	52.2155.000	\$2,950		\$2,950
Travel	52.2160.000	\$4,200		\$4,200
Professional Services Attorney	52.2200.000	\$5,000		\$5,000
Maintenance Agreements	52.2350.000	\$11,130		\$11,130
Vehicle Repairs & Maintenance	52.2500.000	\$9,000		\$9,000
Supplies - Other	53.3130.000	\$3,000		\$3,000
Supplies - Office	53.3140.000	\$6,000		\$6,000
Gas, Oil & Lube	53.3220.000	\$1,750		\$1,750
Postage	53.3230.000	\$15,750		\$15,750
Subscriptions	53.3240.000	\$2,500		\$2,500
Phone Expense	53.3255.000	\$2,295		\$2,295
Tires	53.3257.000	\$1,200		\$1,200
New Programs/Expenditures	52.2205.000	-	\$25,150	\$25,150
Capital Outlay	54.4100.000	-	\$25,000	\$25,000
Revenues :		\$ (400)		(\$400)

**FY 2020 Total Operating Request:**  
**\$611,782**