

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

March 13, 2019

9:00 A.M.

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

MINUTES

- The Board reviewed and signed the minutes from the February 13, 2019 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

- Monthly Budget Update: Chief Appraiser Payne stated that the ideal remaining budget percentage is 34%, with the office having an actual percentage of 43% remaining. Assessment notices are still to be deducted from the 2019 FY remaining budget.
- Preliminary Sales Ratio: Chief Appraiser Payne reviewed a preliminary sales ratio report with the Board. Chief Appraiser Payne noted that the data at this point is raw data and will continue to change. The preliminary report reflects a Mean Ratio of 96.345%, a Price Related Differential (PRD) of 1.09 and a Coefficient of Dispersion (COD) of 23.05. The PRD must be below 1.05 and the COD must be below 15 in order for the digest to be in compliance with the Department of Audits and Accounts. Chief Appraiser Payne stated that the raw data is satisfactory at this stage. The sales ratio summary is Attachment 1 to these minutes.
- Office Procedures Update: Chief Appraiser Payne advised the Board that this year's return/filing period had been slower than usual with many personal property account returns and conservation use renewals still outstanding. The filing deadline is Monday, April 1, 2019.

OLD BUSINESS

- There was no old business for March.

NEW BUSINESS

- Higgins, D. Aubrey – Conservation Acreage Maximum Breach: Chief Appraiser Payne presented a spreadsheet from the Department of Revenue’s Conservation Registry showing all the covenants for Mr. D. Aubrey Higgins in Georgia. Mr. Higgins holds covenants in a six county area of Northeast Georgia. In 2013, Mr. Higgins entered into new covenants which caused him to exceed the 2,000 acre maximum limit. Two of those covenants are held in White County and are identified as Parcel 073-162 and 073-184. Parcel 073-162 consists of 37.08 acres, while Parcel 073-184 is a 13.46 acre tract. There are 12 other covenants in surrounding counties also in violation. Chief Appraiser Payne asked the Board to please advise as to what action should be taken and after discussion Board Member Glover made a motion that the parcels were in breach and that the action to move forward with the breach procedures should be taken. Board Member Schofill offered a second, and by consensus vote the motion carried.
- Cook, Sarah L. Griffin Et. Al. – 084 – 042: Chief Appraiser Payne advised the Board that while working values for a neighborhood he discovered a parcel with no identifying parcel number. After some deed research, Chief Appraiser Payne found that the parcel lies in White and Habersham counties and that the entire acreage was being taxed and collected by Habersham County. Chief Appraiser Payne asked the Board to advise as to what action they would like to take concerning the matter. Board Member Schofill made a motion approving the creation of White County parcel 084 – 042 identifying the 71.50 acre portion situated in White County, with a second from Board Member Glover and the motion was carried by consensus vote. The new parcel will be assessed and billed in White County beginning with the 2019 tax year.
- 2019 Land Base Rate Increase: Chief Appraiser Payne stated to the Board that he was still researching sales for 2018 and the Board tabled this item to the April meeting.

APPEALS

- Faircloth, Timothy – 2008 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$2,325. Black Book value for the vehicle is \$350. Mr. Faircloth provided a bill of sale for \$600. Pursuant to Board policy, the vehicle is to be salvaged and shall be valued at the bill of sale. Board Member Glover made a motion to set the vehicle value at \$600, with a second from Board Member Schofill and the motion carried by consensus vote.
- Knaus, Ethan – 1999 Chevrolet Silverado: The Department of Revenue value for the vehicle is \$3,950. Black Book value for the vehicle is \$2,838. The acceptable range for the bill of sale is between \$2,412 and \$3,264. Mr. Knaus provided a bill of sale with a zero sale price. Pursuant to Board policy, Black Book value shall be used in the absence of a qualified bill of sale. Board Member Glover made a motion to set the vehicle value at \$2,838, with a second from Board Member Schofill and the motion carried by consensus vote.
- Rambrass International – 1996 Winnebago P30: The Tax Commissioner’s Office charged a TAVT fee based on a value of \$15,150. N.A.D.A. low retail value for the vehicle is \$12,570. The acceptable range for the bill of sale is between \$10,685 and \$14,456. Rambrass International provided a bill of sale for \$1,650. Pursuant to Board policy, when a bill of sale is not qualified, then the N.A.D.A. value shall be used. Board Member Glover made a motion to set the vehicle value at \$12,570, with a second from Board Member Schofill and the motion carried by consensus vote.

APPEALS – CONTD.

- Seabolt, Michael S. – 1970 Ford F100: The Tax Commissioners Office charged Mr. Seabolt a 1% TAVT fee based on a value of \$28,860. N.A.D.A. Antique Car Value for the vehicle is \$14,150 based on the current condition. Mr. Seabolt traded for the vehicle, therefore the bill of sale has no sale value. 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 \$7,075, 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
016 – 053A	Vinson, Heath / Lindsey	Approved
023 – 047	Stripling, Mary Griffin	Approved
030D – 028B	Barrett, Mitchell / Barrett, Michelle	Approved
030D – 028C	Barrett, Mitchell / Powell, Tara	Approved
034C – 007	Adams, Myrtice	Approved
034D – 166	McLean, Neil / Margaret	Approved
034D – 167	McLean, Neil / Margaret	Approved
034D – 168	McLean, Neil / Margaret	Approved
034D – 169	McLean, Neil / Margaret	Approved
037 – 021D	Holcombe, Timothy / Oliver, Anne	Approved
048D – 007	Knaack, Roland / Pamela	Approved
049A – 007	Freeman, Richard	Approved
049C – 026A	Freeman, Shirley	Approved
050 – 127	Bean, Craig / Jennifer	Approved
059 – 039B	Fuller, Cathy S.	Approved
059D – 014	Marshall, John / Karla	Approved
063 – 067A	Meeler, Scott / Melanie	Approved
063A – 024	Hulsey, Jasper	Approved
064 – 070	Kinsey, Glenda	Approved
065 – 041	Crow, Wayne	Approved
065 – 053	Glass, David / Marcey	Approved
070 – 337A	Baird, Cecil / Jennifer	Approved
072 – 203	Pease, Arthur / Gene	Approved

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Velazquez, Ventura	051-015-001	2019-M-022	Mobile Home
Thomas, Phillip	016-027-001	2019-M-023	Mobile Home
Hughes, C. Lynn	075-375-001	2019-M-024	Mobile Home NOD
Lamb, Zackery	022-052C-004	2019-M-025	Mobile Home NOD
Garrison, Tommy V.	007-040-001	2019-M-026	Mobile Home NOD
Ellis, Donald A. Et Al	022-052A-001	2019-M-027	Mobile Home NOD
Allen, R.E.	051A-031-001	2019-M-028	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 Glover made a motion to adjourn at 10:06 a.m. with a second from Board Member Schofill. The motion carried by consensus vote and the meeting was adjourned.

Approved this 10th day of April, 2019.

Roy Johnson

Warren Glover

William Schofill

ATTACHMENT 1

RUN DATE: 3/12/2019 3:37 PM

**SALES REPORT
WHITE COUNTY**

Parcel#	Land Code	U/M	#Bldgs	AYB	EYB	Style	Q	MKT-D	Land Units	Zone	O/B Value	Land Value	App Value	Book	Page	Date	IN	Q	I/V	Sales Price	%Ratio	\$Unit
H04 D 054 309	0300	04/03	1	1986	1986	4	03	02	0.000	AC R4	0	0	92,370	01688	0305	Aug 24 2018	LW	Q	I	143,100	64.549	82.48
PIN#: H03 026 309 NBH#: 07712 Heated Area: 2,060 \$Heated Area: 69.47																						
H04 D 064 106	9010	16/07	1	1989	1989	1	03	02	1.000	UT C3	0	0	17,820	01668	0012	Jan 31 2018	LW	Q	I	52,000	34.269	30.73
PIN#: H03 040106 NBH#: 01412 Heated Area: 1,650 \$Heated Area: 31.52																						
H04 D 135	0309	69/01	1	2003	2003	3	03	02	1.000	LT PUD	1,750	4,400	121,770	01697	0455	Nov 14 2018	LW	Q	I	156,000	78.058	95.59
PIN#: NBH#: 02445 Heated Area: 1,600 \$Heated Area: 97.50																						
H04 E 016	0100	69/01	1	1981	1991	3	03	03	0.500	AC R1	0	20,000	159,430	01696	0568	Nov 15 2018	LW	Q	I	155,000	102.858	58.45
PIN#: 049B 072 NBH#: 11300 Heated Area: 2,720 \$Heated Area: 56.99																						
H04 E 031	0100	01/01	1	1979	1979	5	03	01	0.500	AC R1	0	23,000	110,810	01672	0174	Mar 20 2018	LW	Q	I	90,000	123.122	53.83
PIN#: 049B 056 NBH#: 11300 Heated Area: 1,536 \$Heated Area: 58.59																						
H04 F 002	0100	01/01	1	1971	1971	3	03	03	1.420	AC R1	0	23,640	117,110	01674	0145	Apr 6 2018	LW	Q	I	194,000	60.366	91.34
PIN#: 049B 092 NBH#: 11000 Heated Area: 1,856 \$Heated Area: 104.53																						

White County Sales Ratio Analysis

Number of Sales: 689		
Mean Ratio %: 96.345		
Median Ratio %: 90.986		
Mode Ratio %: 100		
Weighted Mean %: 88.146		
Price-Related Differential %: 1.093		
Mean Std Dev %: 50.720	Coef. of Var. %: 62.644	Coef. of Disp %: 23.051
Median Std Dev %: 51.003	Coef. of Var. %: 56.056	Coef. of Disp %: 23.571