

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

April 23, 2019

9:00 A.M.

The White County Board of Assessors held a called meeting on Tuesday, April 23, 2019. In attendance were Board Chairman Roy Johnson, 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 8:55 a.m.

#### INVOCATION

- The invocation was delivered by Board Chairman Johnson.

#### MINUTES

- The Board reviewed the minutes from the April 10, 2019 regular meeting. A motion was made by Board Member Schofill to approve the minutes with a second from Board Chairman Johnson and the motion was carried.

#### NEW BUSINESS

- 2019 Real Property Assessment Notice File: Chief Appraiser Payne presented the 2019 Real Property Assessment Notice summary to the Board for approval. Board Chairman Johnson made a motion to approve the mailing of the 2019 notices, with a second from Board Member Schofill and the motion was carried. The summary is **Attachment 1** to these minutes.
- 2019 Personal Property Assessment Notice File: Chief Appraiser Payne presented the 2019 Real Property Assessment Notice summary to the Board for approval. Board Chairman Johnson made a motion to approve the mailing of the 2019 notices, with a second from Board Member Schofill and the motion was carried. The summary is **Attachment 2** to these minutes.
- 2019 Freeport Applications: The Board reviewed the 2019 Freeport Exemption applications. Board Member Schofill made a motion to approve the applications, with a second from Board Chairman Johnson and the motion was carried. The Freeport Application summary is **Attachment 3** to these minutes.
- 2018 In-House Sales Ratio: Chief Appraiser Payne presented the final 2018 In-House Sales Ratio study to the Board for approval. There were 605 qualified sales, resulting in a Median Ratio of 37.61%. The Co-Efficient of Dispersion is 7.836% and the Price Related Differential is 1.007%. All categories are satisfactory. Board Member Schofill made a motion to accept the 2018 Sales Ratio, with a second from Board Chairman Johnson and the motion was carried. The ratio summary is **Attachment 4** to these minutes.

**2019 Conservation Use Approvals / Denials**

- The Board signed the following Conservation Use Covenants:

MAP / PARCEL	TAXPAYER/APPLICANT NAME	APPROVED / DENIED
031-120	HEAD, ROBERT GLOVER	APPROVED
031-123	ESTATE OF LOUISE HEAD	APPROVED
044D-073A	KASTNER, SUSAN BETH	APPROVED
049-070	ESTATE OF ALGENE PARDUE	APPROVED
049C-026	PARTIN, DOUG	APPROVED
050-135	BARRETT, JOE / TAMMY	APPROVED
060B-037	MCLEAN, FLETCHER	APPROVED
062-078	ESTATE OF JUANITA CRUMLEY	APPROVED
063-106	STATON, JAMES / BONNIE	APPROVED
070-347	SIDWELL, JEFFREY / FIGHT, ERIN	APPROVED
074-086	MCLEAN, LINDA	APPROVED
074-086A	SOSEBEE, JUSTIN / DANIELLE	APPROVED
074-216	SOSEBEE, DANIELLE	APPROVED
077-041	ESTATE OF WILFORD DEAN	APPROVED
088-007	IRVIN, MARK / VANDIVER, BRENDA / HAWKINS, RITA	APPROVED
089-084	ESTATE OF J.T. WADE	APPROVED
089-115	ESTATE OF J.T. WADE	APPROVED

**E & R SIGNATURES**

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
DAVIS, ELLEN	089-034B-001	2019-M-035	MOBILE HOME NOD
DAVIS, ELLEN	089-034B-002	2019-M-036	MOBILE HOME

**ADJOURNMENT**

- Board Member Schofill made a motion to adjourn at 9:42 a.m. with a second from Board Chairman Johnson. The motion carried by consensus vote and the meeting was adjourned.

Approved this 8<sup>th</sup> day of May, 2019.

\_\_\_\_\_  
Roy Johnson

\_\_\_\_\_  
Warren Glover

\_\_\_\_\_  
William Schofill

ATTACHMENT 1



WHITE COUNTY ASSESSORS OFFICE  
1241 HELEN HIGHWAY  
SUITE 180  
CLEVELAND, GA 30528

Roy Johnson, Chairman  
Warren Glover  
William Schofill

Bryan Payne, Chief Appraiser  
Phone (706) 865-5328  
Fax (706) 219-7679

Let it be recorded in the official minutes of the April 23, 2019 called meeting of the White County Board of Assessors that the assessment notice flat file for Real Property has been generated and approved for printing. The 2019 file contains 19,008 Real Property Notices to be mailed on May 1<sup>st</sup> by SouthData, Inc.

Signed this 23<sup>rd</sup> day of April, 2019

A handwritten signature in cursive script, appearing to read 'Roy Johnson', is written over a horizontal line.

Roy Johnson, Chairman Board of Assessors

Warren Glover, Member

A handwritten signature in cursive script, appearing to read 'Wm Schofill', is written over a horizontal line.

William Schofill, Member

ATTACHMENT 2



WHITE COUNTY ASSESSORS OFFICE  
1241 HELEN HIGHWAY  
SUITE 180  
CLEVELAND, GA 30528

Roy Johnson, Chairman  
Warren Glover  
William Schofill

Bryan Payne, Chief Appraiser  
Phone (706) 865-5328  
Fax (706) 219-7679

Let it be recorded in the official minutes of the April 23, 2019 called meeting of the White County Board of Assessors that the assessment notice flat file for Personal Property has been generated and approved for printing. The 2019 file contains 938 Personal Property Notices to be mailed on May 1<sup>st</sup> by SouthData, Inc.

Signed this 23<sup>rd</sup> day of April, 2019

  
\_\_\_\_\_  
Roy Johnson, Chairman Board of Assessors

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Warren Glover, Member

  
\_\_\_\_\_  
William Schofill, Member

**ATTACHMENT 3**

2019 FREEPORT COMPANIES

<b>COMPANY NAME</b>	<b>AMOUNT OF FREEPORT</b>	<b>RETURN MADE</b>	<b>APPROVED/DENIED</b>
CHARLIE WEST POTTERY	\$7,506	YES	APPROVED
FRUEDENBERG NOK	\$8,777,911	YES	APPROVED
HOGAN LUMBER	\$47,000	YES	APPROVED
KITCHEN OF DANA	\$16,000	YES	APPROVED
NORTH GA HARDWOODS	\$4,241,935	YES	APPROVED
ORIGINAL APPALACHIAN ARTWORKS	\$675,524	YES	APPROVED
PALLEN ENTERPRISES	\$14,258	YES	APPROVED
PIEDMONT AUTOMOTIVE	\$249,851	YES	APPROVED
PLASTEK WERKS	\$4,319	YES	APPROVED
YONAH MOUNTAIN VINEYARDS	\$725,155	YES	APPROVED

# ATTACHMENT 4

RUN DATE: 4/22/2019 7:17 PM

## SALES REPORT WHITE COUNTY

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### White County Sales Ratio Analysis

Number of Sales: 605		
Mean Ratio %: 91.940		
Median Ratio %: 94.034		
Mode Ratio %: 100		
Weighted Mean %: 91.339		
Price-Related Differential %: 1.007		
Mean Std Dev %: 9.524	Coef. of Var. %: 10.359	Coef. of Disp %: 7.836
Median Std Dev %: 9.752	Coef. of Var. %: 10.371	Coef. of Disp %: 7.422