

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

May 8, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, May 8, 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 8:55 a.m.

#### **INVOCATION**

- The invocation was delivered by Board Member Warren Glover.

#### **MINUTES**

- The Board reviewed the minutes from the April 23, 2019 called meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Member Bill Schofill and the motion was carried by consensus vote.

#### **OFFICE UPDATE**

- 2020FY Budget Hearing: Chief Appraiser Payne stated that he had his annual budget hearing before the Board of Commissioners on Thursday, May 2. Chief Appraiser Payne advised the Board that only a few items were increased for the 2020 budget based on actual figures for 2019.

#### **OLD BUSINESS**

- 2019 Real and Personal Assessment Notices: Chief Appraiser Payne stated that the 2019 Assessment Notices were mailed on schedule on Wednesday, May 1, 2019. The staff is taking phone calls regarding the notices and a few appeals have been received. The notices will expire on Monday, June 17, 2019.

#### **NEW BUSINESS**

- There was no new business for May.

## APPEALS

- Faircloth, Timothy – 2005 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$2,025. Black Book value for the vehicle is \$650. Mr. Faircloth provided a bill of sale for \$570. 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 \$570, with a second from Board Member Schofill and the motion was carried.
- Gibson, Jesse – 2012 Ford F250: The Department of Revenue value for the vehicle is \$21,750. Black Book value for the vehicle is \$15,050. The acceptable range for the bill of sale is between \$12,792 and \$17,308. Mr. Gibson provided a bill of sale for \$15,799. 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 \$15,799, with a second from Board Member Schofill and the motion carried by consensus vote.
- Hamilton, Bryan – 1990 Fleetwood Bounder RV: The Tax Commissioner's Office charged a TAVT fee based on a value of \$10,300. N.A.D.A. low retail value for the vehicle is \$8,550. The acceptable range for the bill of sale is between \$7,267 and \$9,833. Mr. Hamilton provided a bill of sale for \$7,000. Pursuant to Board policy, when a bill of sale is not qualified, then the N.A.D.A. value shall be used. Board Member Schofill made a motion to set the vehicle value at \$8,550, with a second from Board Member Glover and the motion carried by consensus vote.
- Hubbard, Lori – 2015 GMC Yukon XL: The Department of Revenue value for the vehicle is \$34,175. Black Book value for the vehicle is \$30,100. The acceptable range for the bill of sale is between \$25,585 and \$34,615. Ms. Hubbard provided a bill of sale for \$28,000. 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 \$28,000, with a second from Board Member Schofill and the motion carried by consensus vote.
- Maher, Terry – 2007 Toyota Tundra: The Department of Revenue value for the vehicle is \$12,000. Black Book value for the vehicle is \$6,425. Mr. Maher is a new Georgia resident and has transferred the vehicle from South Carolina. Board Member Glover made a motion to set the vehicle value at \$6,425, with a second from Board Member Schofill and the motion carried by consensus vote.
- Turner, Aaron Dwayne – 2016 Chevrolet Silverado: Mr. Turner appeared before the Board regarding his purchase. Mr. Turner purchased the tag for his vehicle on January 24, 2019. His deadline to appeal his tag purchase was March 10, 2019. Mr. Turner asked the Board to accept his appeal after the deadline based on the information he stated he was given by the Assessor's Office. Mr. Turner stated that he was told by an Assessor's Office employee that he would need to have his title before he could appeal. Mr. Turner did not know who he had spoken with in the office. In order to appeal a tag, a taxpayer is not required to have the title, but the tag must be purchased before it may be appealed. Mr. Turner's title was issued on February 11, 2019 but he did not return to the office to file his appeal until April 26, 2019. Board Chairman Johnson explained that the Board did not have the authority to extend a state deadline. Mr. Turner thanked the Board and no action was taken on the matter.

**2019 Conservation Use Approvals / Denials**

- The Board signed the following Conservation Use Covenants:

MAP / PARCEL	TAXPAYER/APPLICANT NAME	APPROVED / DENIED
004-001A	Dickert, Lisa	Approved
007-002	Dockery, Betty Jean	Approved
007-031	Dockery, Betty Jean	Approved
020-107	Estate of Barbara Allison	Approved
032-107C	Ravan, Lynda ReNae	Approved
032-128	Tyson, Julia Bagwell	Approved
045D-015A	Galbiati, Donna / Peter	Approved
047B-021	London Ventures, Inc.	Approved
048D-028	Graham Rogers Trust	Approved
064-072	Palmer, Harold G.	Approved
065-125	CRA Property Management, LLC	Approved
077-059	Boggs, Annie	Approved
083-014	Porter, Jennifer / Stancil, Brooke	Approved
090-032	William J. Standridge Living Trust	Approved

**E & R SIGNATURES**

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Allison, Stetson & Morgan	062-029-001	2019-M-037	Mobile Home
Thompson, Todd / Kevin	069-148-001	2019-M-038	Mobile Home

**ADJOURNMENT**

- Board Member Schofill made a motion to adjourn at 9:44 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 12<sup>th</sup> day of June, 2019.

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Roy Johnson

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Warren Glover

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William Schofill