

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

June 12, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, June 12, 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 the minutes from the May 8, 2019 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Bill Schofill and the motion was carried by consensus vote.

#### **OFFICE UPDATE**

- 2019 FY Remaining Budget: Chief Appraiser Payne stated that the ideal remaining budget percentage for June is 8% and the office had an actual remaining budget percentage of 17%. He also advised the Board that there were a few purchases remaining for the 2019 year that would be processed before July 1<sup>st</sup>.
- 2019 45 Day Appeal Period: Chief Appraiser Payne reminded the Board that the 45 day notice appeal period would expire on Monday, June 17, 2019. Board Member Schofill asked Chief Appraiser Payne to explain the appeal procedure and asked if a taxpayer could appeal to the Board of Assessors rather than to the staff. Chief Appraiser Payne stated that taxpayers could meet with the Board to discuss an appeal upon request.

#### **OLD BUSINESS**

- 2018 Department of Audits Ratio Study Results: Chief Appraiser Payne advised the Board that the results of the yearly audit had been received from the Department of Audits and Accounts (DOAA). The overall ratio from 279 samples is 38.94% or 97.35% of market. Chief Appraiser Payne stated that the ratio met acceptable criteria in all classes and categories. Board Member Schofill made a motion to accept the 2018 DOAA ratio study with a second from Board Member Glover and the motion was carried by consensus vote. The audit summary is Attachment 1 to these minutes.

## NEW BUSINESS

- **2019 Exempt Property Digest:** Chief Appraiser Payne submitted the 2019 Exempt Property Digest to the Board for review and approval. After review, Board Member Schofill made a motion to approve the 2019 Exempt Digest, with a second from Board Member Glover and the motion was carried by consensus vote.
- **2019 45 Day NOA Appeals:** Chief Appraiser Payne submitted a list of 45 day Notice of Assessment appeals received to date for the Board's review. 106 appeals have been processed as of Tuesday, June 11, 2019.
- **Approval of Digest Submission to Tax Commissioner:** Chief Appraiser Payne advised the Board that he would be ready to give the 2019 tax digest to the Tax Commissioner on Friday, June 21, 2019. Georgia Statute requires the tax digest be delivered to the Tax Commissioner each year prior to July 15<sup>th</sup>. Board Member Glover made a motion to approve submission of the digest to the Tax Commissioner with a second from Board Member Schofill and the motion was carried by consensus vote.
- **Approval to Publish Field Photographs on the qPublic Website:** Chief Appraiser Payne asked the Board for permission to publish the field photographs onto the qPublic website. He provided the Board with samples from other counties who have photographs. Board Member Schofill made a motion to approve publishing the field photographs, with a second from Board Member Glover and the motion was carried by consensus vote.

## APPEALS

- **Allen, Henry – 1995 Ford F350:** The Department of Revenue value for the vehicle is \$4,250. Black Book value for the vehicle is \$1,825. The acceptable range for the bill of sale is between \$1,551 and \$2,099. Mr. Allen provided a bill of sale for \$1,900. 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 \$1,900 with a second from Board Member Glover and the motion carried by consensus vote.
- **Griffin, Stephanie – 2007 Ford F350 SD:** The Department of Revenue value for the vehicle is \$13,350. Black Book value for the vehicle is \$8,650. The acceptable range for the bill of sale is between \$7,353 and \$9,948. Ms. Griffin provided a bill of sale for \$6,000. Pursuant to Board policy, the Black Book value shall be used if the bill of sale does not fall within the acceptable range of value. Board Member Glover made a motion to set the vehicle value at \$8,650, with a second from Board Member Schofill and the motion carried by consensus vote.
- **Jarrard, Benjamin – 1996 Ford F350 XLT:** The Department of Revenue value for the vehicle is \$7,900. Black Book value for the vehicle is \$3,650. The acceptable range for the bill of sale is between \$3,103 and \$4,198. Mr. Jarrard provided a bill of sale for \$4,000. 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 \$4,000 with a second from Board Member Schofill and the motion carried by consensus vote.

**APPEALS – Contd.**

- Jim Young Construction – 2010 Ford F350: The Tax Commissioner’s Office used the full bill of sale value for the vehicle of \$29,725. Black Book value for the vehicle is \$16,750. The acceptable range for the bill of sale is between \$14,238 and \$19,263. Mr. Young’s bill of sale for \$29,725 included additional equipment not subject to TAVT. After extracting the personal property equipment, the bill of sale reflects a value of \$16,890. 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 \$16,890 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
019-124	COE, REX D / HELEN	APPROVED
023-044	ANDERT, CLAYTON	APPROVED
036-081	CHAPMAN, RODNEY / SHAWNA	APPROVED
036-081B	MOORE, STEVEN / ALLISON	APPROVED
048D-009B	CHARLOTTE PALMER TRUST	APPROVED
048D-009C	PALMER, DANIEL / MALISSA	APPROVED
050-014A	HAMILTON, SARAH	APPROVED
051A-010	AYERS FAMILY	APPROVED
060D-033	MOAD, MOHAMED ET AL	APPROVED
061-182	CHASTAIN, RONDAL	APPROVED
061-183	CHASTAIN, RONDAL	APPROVED
062-024	HOWARD, JOHN J	APPROVED
062-255B	DOLES, JAMES / GAYLEN	APPROVED
069-148	THOMPSON, KEVIN / TODD	APPROVED
075-139B	BARROW, JOHN	APPROVED
076-022	CARTER, ELAINE	APPROVED
076-032	CARTER, ELAINE	APPROVED
076-207	CHASTAIN, RONDAL	APPROVED
077-042	MCDONALD, CLARENCE	APPROVED
077-091E	ADAMS, SCOTT / CHASTITY	APPROVED
078-065B	SUTTON, NEAL SHANNON	APPROVED
078-119B	MITCHELL, EDGAR / ERICA	APPROVED
078-119E	WIGLEY, ODELE / LELAND	APPROVED
079-022	SILLS, DOUG / KELLEY	APPROVED
079-037	SKELTON, BART / JULI	APPROVED
083-005	DONNELLY, JAMES JR.	APPROVED
083-008A	RAND, MARY ELLEN	APPROVED
089-059	BANKS, DORIS IRVIN / TAYLOR, BEVERLY	APPROVED
090-036C	BURTON, JEREMY	APPROVED
090-056	HICKS, CHARLIE PRICE	APPROVED
091-026	ESTATE OF SANDRA ALEXANDER	APPROVED
071-047A	YOUNG, HOWARD / REBECCA	TABLED

**E & R SIGNATURES**

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Christy, Deron	021-002-004	2019-M-039	Mobile Home

**ADJOURN TO EXECUTIVE SESSION**

- The Board entered into Executive Session at 10:20 a.m. to discuss personnel issues. Executive Session was adjourned at 10:45 a.m.

**ADJOURNMENT**

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

Approved this 10<sup>th</sup> day of July, 2019.

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Roy Johnson

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Warren Glover

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William Schofill



**DEPARTMENT OF AUDITS AND ACCOUNTS**  
**SALES RATIO DIVISION**  
**2018 SALES RATIO STUDY**

154 - WHITE COUNTY

COMPUTATION SHEET

**1. STUDY DATA**

NUMBER OF SAMPLES IN STUDY.....	<u>279</u>
OVERALL RATIO.....	<u>38.94</u>

**2. ADJUSTED 100% DIGEST COMPUTATIONS**

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>858,056,875</u>	÷	<u>38.94 %</u>	=	<u>2,203,283,110</u>
PERSONAL PROPERTY	=	<u>53,693,511</u>	÷	<u>38.94 %</u>	=	<u>137,871,986</u>
CURRENT USE	=	<u>16,155,885</u>	÷	<u>40.00 %</u>	=	<u>40,389,713</u>
MOTOR VEHICLES	=	<u>23,944,170</u>	÷	<u>40.00 %</u>	=	<u>59,860,425</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY .....						<u>2,441,405,234</u>

**3. 100% VALUE COMPUTATIONS**

LOCALLY ASSESSED PROPERTY .....	<u>2,441,405,234</u>
PUBLIC UTILITY PROPERTY.....	<u>65,375,940</u>
TIMBER.....	<u>77,563</u>
TOTAL 100% ADJUSTED COUNTY DIGEST.....	<u>2,506,858,737</u>