

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

August 14, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 14, 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 Member Warren Glover.

MINUTES

- The Board reviewed the minutes from the July 10, 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 Collection Order: The Board reviewed the 2019 Collection Order from the Georgia Department of Revenue which was presented to Tax Commissioner Cindy Cannon on Monday, August 12, 2019. The order is **Attachment 1** to these minutes.
- 2019 Millage Rate: The Board reviewed the 2019 millage rates for the County, School Board, City of Cleveland and City of Helen. The County adopted a millage rate of 10.750; The School Board adopted a millage rate of 17.481; the City of Cleveland adopted a millage rate of 6.000 and the City of Helen adopted the rollback millage rate of 5.768, being the only entity to adopt a rollback millage rate. The County, School and City of Cleveland's millage rates remained the same as the 2018 tax year.
- 2020 FY Budget Status: Chief Appraiser Payne stated that the ideal budget percentage for August is 92% and the office had an actual remaining budget percentage of 94%.

OLD BUSINESS

- 2019 Appeals to the Board of Equalization: Chief Appraiser Payne advised the Board that the 2019 30 day appeals had expired on Friday, August 9, 2019. There are 42 appeals being certified to the Board of Equalization for 2019. The Board reviewed a listing of those appeals. Board Member Glover made a motion to approve forwarding the appeals to the Board of Equalization, with a second from Board Member Schofill and the motion was carried by consensus vote.

NEW BUSINESS

- Haney, Melanie – ES5 Homestead Exemption: Ms. Haney applied for an ES5 Veteran’s Exemption for the property identified as 050-255 and provided the qualifying paperwork showing her eligibility. The application was approved and signed.
- Helton, David – Request to end CUVA Covenant: Mr. Helton has asked to end his conservation use covenant on the property identified as 061-238. Mr. Helton met all the requirements to end his covenant. The request was granted and the release was signed.
- Locklair, Nicholas – ES5 Homestead Exemption : Mr. Locklair applied for an ES5 Veteran’s Exemption for the property identified as 047D-022 and provided the qualifying paperwork showing his eligibility. The application was approved and signed. Mr. Locklair’s exemption is retroactive for the 2017 and 2018 billing year and Error & Release #2018-R-20 was signed and sent to the Tax Commissioner’s office for processing.

APPEALS

- Almand, Donald – 2011 Dodge Ram 1500: The Department of Revenue value for the vehicle is \$13,600. Black Book value for the vehicle is \$9,150. The acceptable range for the bill of sale is between \$7,778 and \$10,523. Mr. Almand provided a bill of sale for \$6,000. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$9,150 with a second from Board Member Schofill and the motion was carried by consensus vote.
- Bryan, John – 2016 Nissan Frontier: The Department of Revenue value for the vehicle is \$17,950. Black Book value for the vehicle is \$11,400. The acceptable range for the bill of sale is between \$9,690 and \$13,100. Mr. Bryan provided a bill of sale for \$11,500. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range of value. Board Member Schofill made a motion to set the vehicle value at \$11,500, with a second from Board Member Glover and the motion was carried by consensus vote.
- Cai, Ri Huan – 2000 AMGM H1 Hummer: The Department of Revenue value for the vehicle is \$65,300. Black Book value for the vehicle was not available. Mr. Cai provided a bill of sale with no purchase amount shown. Board Member Glover made a motion to use the Department of Revenue value of \$65,300 due to lack of further information, with a second from Board Member Schofill and the motion carried by consensus vote.
- Mauzy, Emmett – 2008 Dodge Ram 1500: The Department of Revenue value for the vehicle is \$7,650. Black Book value for the vehicle is \$3,738. The acceptable range for the bill of sale is between \$3,177 and \$4,299. Mr. Mauzy provided a bill of sale for \$1,200. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,738 with a second from Board Member Schofill and the motion was carried by consensus vote.

APPEALS – Contd.

- Partin, Wiley – 2007 Honda VTX 1300 Motorcycle: The Department of Revenue value for the motorcycle is \$2,850. Black Book value for the motorcycle is \$2,815. The acceptable range for the bill of sale is between \$2,393 and \$3,237. Mr. Partin provided a bill of sale for \$1,800. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the motorcycle value at \$2,815, with a second from Board Member Schofill and the motion was carried by consensus vote.
- Torregiano, Victor – Ford Expedition: The Department of Revenue value for the vehicle is \$30,800. Black Book value for the vehicle is \$25,250. The acceptable range for the bill of sale is between \$21,463 and \$29,038. Mr. Torregiano provided a bill of sale for \$25,000. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range of value. Board Member Glover made a motion to set the vehicle value at \$25,000, with a second from Board Member Schofill and the motion was carried by consensus vote.

2019 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

MAP / PARCEL	TAXPAYER/APPLICANT NAME	APPROVED / DENIED
071-047A	YOUNG, HOWARD / REBECCA	APPROVED
074-147B	RONALD MORGAN, ET AL	APPROVED
074-163	RONALD MORGAN, ET AL	APPROVED
078-106B	YOUNG, COREY	APPROVED

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
RAMATS, NATHAN	049-138-001	2019-M-041	MOBILE HOME
DNL REAL PROPERTY LLC	023-030	2018-R-019	REAL PROPERTY
LOCKLAIR, NICHOLAS	047D-022	2018-R-020	REAL PROPERTY

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:39 a.m. with a second from Board Member Schofill. The motion carried by consensus vote and the meeting was adjourned.

Approved this 11th day of September, 2019.

Roy Johnson

Warren Glover

William Schofill



David M. Curry
Commissioner

State of Georgia
Georgia Department of Revenue
Local Government Services Division
Digest Section
4125 Welcome All Road SW
Atlanta GA 30349-1824
(404) 724-7000
August 12, 2019

Ellen Mills
Director

MS CINDY CANNON
WHITE COUNTY TAX COMMISSIONER
113 N BROOKS ST
CLEVELAND GA 30528

Ref #: 201922497530151

Dear Ms. Cannon:

The 2019 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2019 Ad Valorem taxes is enclosed.

On August 1, 2020, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

David M. Curry
Commissioner

Enc. Order Regarding 2019 County Tax Digest

Copy to
MR. ROY D. JOHNSON, Chairman, Board of Tax Assessors
MR. TRAVIS TURNER, Chairman, Board of County Commissioners

An Equal Opportunity Employer

TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

ORDER REGARDING 2019 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the WHITE County digest for 2019 was submitted by the Tax Commissioner of WHITE County on August 12, 2019, and

WHEREAS the Commissioner has determined that the WHITE County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of WHITE County is hereby authorized to be used for the collection of 2019 taxes.

This the 12th day of August, 2019.



David M. Curry
Revenue Commissioner