

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

November 13, 2019

9:00 A.M.

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

INVOCATION

- The invocation was delivered by Board Member Warren Glover.

MINUTES

- The Board reviewed the minutes from the October 9, 2019 regular 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.

OFFICE UPDATE

- The County Christmas Luncheon will be held Wednesday, December 4, 2019 at Babyland General at noon. County offices will be closed from 11:30 am until 1:30 pm.
- The Board discussed dates for the office Christmas potluck lunch and chose December 11, 2019 after the regular monthly meeting. The Board asked Secretary Jennifer Saxon to schedule and advertise the meeting for 10:00 am for December.

OLD BUSINESS

- Letter to Clerk of Court Regarding PT-61 Processing: Chief Appraiser Payne presented the letter to the Clerk of Superior Court to the Board for review and approval. After review, Board Member Glover made a motion to approve and send the letter drafted addressing the PT-61 filing process, with a second from Board Member Schofill and the motion was carried.

NEW BUSINESS

- Canty, Susan Dorsey – Map 071 Parcel 166: Mrs. Canty's property was assessed at 10.67 acres based on the deed history. Mrs. Canty questioned the billable acreage after speaking with London Land Surveying regarding a new survey. The original plat recorded in Plat Book 3 Page 138 shows Mrs. Canty's parcel as having frontage on Bean Creek Road, however, the current mapping shows three parcels between Mrs. Canty's parcel and the road. Between the time Mrs. Canty acquired the property in 1978 and now, those three parcels were sold and split out of her parcel. The split parcels are mapped correctly and billed to the proper owners, however no deeds can be found for the split parcels. With the three split parcels subtracted from Mrs. Canty's parcel, the corrected acreage is 7.11 acres. The acreage was corrected for 2019 and an assessment notice was sent on July 10, 2019. Mr. and Mrs. Canty were inquiring with the Board as to whether a refund could be granted for the years that she had paid on 10.67 acres. Chief Appraiser Payne stated that O.C.G.A. 48-5-303 allows for a three year period for corrections and that the 2019 year would count as the first correction, with the 2018 and 2017 years being re-billed with the correct acreage. Secretary Jennifer Saxon stated she would prepare the necessary paperwork.

NEW BUSINESS – CONTD.

- Thomas, Phillip – Map 017 Parcel 125 CUVA Withdrawal: Mr. Thomas appeared before the Board asking to end his renewal conservation covenant effective January 1, 2020. Because Mr. Thomas is 65 years of age and because he will complete the third renewal year of the covenant prior to the withdrawal, he qualifies to opt-out of the covenant pursuant to O.C.G.A. 48-5-7.4 without penalty. Board Member Glover made a motion to approve the withdrawal, with a second from Board Member Schofill and the motion was carried. Mr. Thomas' cancellation will be filed with the January conservation applications.
- 2019 Public Utility Assessments: Chief Appraiser Payne presented the 2019 Public Utility Assessments for review and approval. Chairman Johnson signed the assessments and Secretary Saxon stated she would mail them after the meeting. The deadline for appeals on the public utility assessments is December 28, 2019.
- 560-11-16 – Qualified Timberland Property Rules and Appraisal Manual: Chief Appraiser Payne asked the Board to review Notice LGS 2019-01 regarding new rules to be adopted on November 22, 2019 by the Department of Revenue. These rules create a Qualified Timberland Property appraisal manual and rules governing the implementation of Article 13 of Chapter 5 of Title 48 of the Georgia Code regarding ad valorem taxation of Qualified Timberland Property. The Department of Revenue is asking for all comments regarding this notice to be submitted no later than 10:00 am on November 22, 2019 for consideration. Chief Appraiser Payne stated that these rules had been discussed at CAVEAT also.

APPEALS

- Collins, Danny – 2008 Ford F250: The Department of Revenue value for the vehicle is \$7,800. Black Book value for the vehicle is \$7,375. The acceptable range for the bill of sale is between \$6,269 and \$8,481. Mr. Collins provided a bill of sale for \$6,500. 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 \$6,500 with a second from Board Member Schofill and the motion was carried.
- Faircloth, Timothy – 2011 Ford Crown Victoria: The Department of Revenue value for the vehicle is \$3,675. Black Book value for the vehicle is \$694. Mr. Faircloth provided a bill of sale for \$690. 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 \$690, with a second from Board Member Schofill and the motion carried by consensus vote.
- Hart, Stacey – 2004 Chevrolet Avalanche: The Department of Revenue value for the vehicle is \$4,775. Black Book value for the vehicle is \$1,550. The acceptable range for the bill of sale is between \$1,318 and \$1,783. Mr. Hart provided a bill of sale for \$1,000. 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 \$1,550 with a second from Board Member Schofill and the motion was carried.

APPEALS – Contd.

- McCallister, Jody – 2009 Toyota Tacoma: The Department of Revenue value for the vehicle is \$15,175. Black Book value for the vehicle is \$11,800. The acceptable range for the bill of sale is between \$10,030 and \$13,570. Mr. McCallister provided a bill of sale for \$10,000. 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 \$11,800, with a second from Board Member Schofill and the motion was carried.
- McIntosh, Justin – 2014 Mazda 3: The Department of Revenue value for the vehicle is \$9,950. Black Book value for the vehicle is \$7,925. The acceptable range for the bill of sale is between \$6,736 and \$9,114. Mr. McIntosh provided a bill of sale for \$7,900. 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 \$7,900 with a second from Board Member Schofill and the motion was carried.
- Roby, Spencer – 2011 Jeep Patriot: The Department of Revenue value for the vehicle is \$6,200. Black Book value for the vehicle is \$3,425. The acceptable range for the bill of sale is between \$2,911 and \$3,939. Mr. Roby provided a bill of sale for \$3,500. 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 \$3,500 with a second from Board Member Glover and the motion was carried.
- Rosenthal, Michael – 2016 Chrysler Town & Country: The Department of Revenue value for the vehicle is \$16,800. Black Book value for the vehicle is \$9,288. The acceptable range for the bill of sale is between \$7,895 and \$10,681. Mr. Rosenthal provided a bill of sale for \$6,900. 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 \$9,288, with a second from Board Member Schofill and the motion was carried.
- Souther, Brian – 2011 Ford Escape: The Department of Revenue value for the vehicle is \$6,000. Black Book value for the vehicle is \$3,075. The acceptable range for the bill of sale is between \$2,614 and \$3,536. Mr. Souther provided a bill of sale for \$3,200. 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 \$3,200, with a second from Board Member Schofill and the motion was carried.
- Spano, Ryan – 2002 Lincoln Blackwood: The Department of Revenue value for the vehicle is \$6,575. Black Book value for the vehicle is \$6,050. The acceptable range for the bill of sale is between \$5,143 and \$6,958. Mr. Spano provided a receipt for \$1,000. 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 \$6,050, with a second from Board Member Schofill and the motion was carried.

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Daunch & Hirschi	P0028463	2019-P-003	Personal Property
Medlink GA Inc.	P0076977	2019-P-012	Personal Property
Talley, David	P0074605	2019-P-013	Personal Property

ADJOURN TO EXECUTIVE SESSION

- Board Member Glover made a motion at 10:02 am to adjourn to executive session to discuss personnel, with a second from Board Member Schofill and the motion was carried.

ADJOURN EXECUTIVE SESSION

- Board Member Glover made a motion at 10:24 am to adjourn from executive session with a second from Board Member Schofill and the motion was carried.

ADJOURNMENT

- Board Member Glover made a motion to adjourn the regular meeting at 10:30 a.m. with a second from Board Member Schofill. The motion carried and the meeting was adjourned.

Approved this 11th day of December, 2019.

Roy Johnson

Warren Glover

William Schofill