

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes
December 11, 2019
10:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, December 11, 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 10:00 a.m.

INVOCATION

- The invocation was delivered by Board Member Bill Schofill.

MINUTES

- The Board reviewed the minutes from the November 13, 2019 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Schofill and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Payne provided a current FY2020 budget report for the Board. The ideal remaining budget percentage is 58%. The BOA budget is currently at 64%, about 6% under budget so far for the year.

OLD BUSINESS

- Michael Rosenthal November Tag Appeal: Chief Appraiser Payne advised the Board that Michael Rosenthal, who had appealed his 2016 Chrysler Town & Country van in November, had contacted the office regarding the Board's decision. Mr. Rosenthal paid \$6,900 for the van and was taxed at the dealership on a state value of \$16,800. After visiting the Tax Commissioner's Office, Mr. Rosenthal appealed the valuation. The Board adjusted the value of the van to the Black Book value of \$9,288 because Mr. Rosenthal's bill of sale was not within the acceptable range of value pursuant to Board policy. Mr. Rosenthal contacted the office and stated he still did not agree that he should be taxed for more than he paid and filed an appeal to the Board of Equalization.

NEW BUSINESS

- 2020 Mobile Home Digest Approval: Chief Appraiser Payne submitted the 2020 Mobile Home Digest to the Board for approval. The digest is compiled of 1,417 pre-bill mobile homes with a total value of \$6,941,592.00. Board Member Glover made a motion to approve the 2020 mobile home digest for submission to the Tax Commissioner, with a second from Board Member Schofill and the motion was carried.
- 2020 BOA Calendar: Secretary Jennifer Saxon submitted the 2020 BOA Calendar for review. She noted to the Board that the November meeting would be held on the third Wednesday because Veteran's Day is the second Wednesday in November, 2020. Board Member Schofill made a motion to accept the BOA calendar, with a second from Board Member Glover and the motion was carried.

NEW BUSINESS – CONTD.

- 2019 Appeal Settlement Conferences: Chief Appraiser Payne stated that four taxpayers had expressed the intention to appeal their Board of Equalization decisions to Superior Court. Pursuant to O.C.G.A. 48-5-311, the Board of Assessors must schedule a settlement conference with each party wishing to appeal to Superior Court prior to certifying the appeal to the Clerk of Court. Board Member Glover made a motion to hold the conferences on January 8, 2020 with January 15, 2020 being the alternate date, with a second from Board Member Schofill and the motion was carried.

APPEALS

- Bardenwerper, Tamera – 2002 Elite Horse Trailer: The Tax Commissioner’s Office valued the vehicle at \$20,000. This vehicle is handled like an ad valorem appeal, with the owner paying on a set value each year rather than paying the TAVT fee once. The trailer was not depreciated by the Tax Commissioner’s Office from the last year’s value. Board Member Glover made a motion to set the vehicle value at the depreciated value of \$13,900 with a second from Board Member Schofill and the motion was carried.
- Gross, Marci – 2011 Acura MDX: The Department of Revenue value for the vehicle is \$13,550. Black Book value for the vehicle is \$9,413. The acceptable range for the bill of sale is between \$8,001 and \$10,825. Ms. Gross provided a bill of sale for \$9,000. 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 \$9,000 with a second from Board Member Schofill and the motion was carried.
- McClellon, Kelsi – 2006 Chevrolet H2 Hummer: The Department of Revenue value for the vehicle is \$17,075. Black Book value for the vehicle is \$15,588. The acceptable range for the bill of sale is between \$13,250 and \$17,926. Ms. McClellon 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 \$15,588 with a second from Board Member Schofill and the motion was carried.
- Pearson, David – 2015 Chevrolet Silverado 2500: The Department of Revenue value for the vehicle is \$35,125. Black Book value for the vehicle is \$33,162. The acceptable range for the bill of sale is between \$28,188 and \$38,136. Mr. Pearson provided a bill of sale for \$29,500. 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 \$29,500 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
Cricket Wireless	P0073325	2019-P-014	Personal Property
Marathon Group, LLC	032-078	2019-R-011	Real Property
Dorsey, Susan	071-166	2019-R-012	Real Property

ADJOURNMENT

- Board Member Glover made a motion to adjourn the regular meeting at 10:38 a.m. with a second from Board Member Schofill. The motion carried and the meeting was adjourned.

Approved this 8th day of January, 2020.

Roy Johnson

Warren Glover

William Schofill