

## **WHITE COUNTY BOARD OF ASSESSORS**

### **Meeting Minutes**

January 8, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, January 8, 2020. In attendance were Board Member Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, and Secretary Jennifer Saxon.

#### **CALL TO ORDER**

- Board Member Roy Johnson called the meeting to order at 8:56 a.m.

#### **INVOCATION**

- The invocation was delivered by Board Member Warren Glover.

#### **ELECTION OF 2020 CHAIRMAN**

- Board Member Glover nominated Roy Johnson as the 2020 Board Chairman. Board Member Schofill closed the nominations and Roy Johnson was named Chairman by acclamation for 2020.

#### **ELECTION OF 2020 SECRETARY**

- Board Chairman Johnson nominated Jennifer Saxon as the 2020 Board Secretary. Board Member Schofill closed the nominations and Board Chairman Johnson moved that Mrs. Saxon was appointed secretary by acclamation. The motion was seconded by Board Member Glover and was passed.

#### **MINUTES**

- The Board reviewed the minutes from the December 11, 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**

- The Board reviewed the annual public service announcement article regarding filing deadlines, which is scheduled to run in the January 9, 2020 edition of the White County News.
- The Board also reviewed the annual paid advertisement of the Board of Assessors annual meeting schedule. The ad is scheduled to run in the January 16, 2020 edition of the White County News.
- Chief Appraiser Payne advised the Board that the filing period was underway and that the office has been busy with taxpayers filing homestead, conservation and mobile home appeals.

#### **OLD BUSINESS**

- There was no old business to discuss.

## NEW BUSINESS

- Annual Review of Policies & Procedures: Secretary Saxon provided a copy of the current Policy & Procedure manual for the Board to review. The manual, after any changes, is to be adopted in the February meeting.
- Notice LGS 2019-002 – Proposed changes to TAVT Rules & Regulations: A memorandum was received from the Department of Revenue Legal Affairs & Tax Policy Division on December 19, 2019 regarding changes to O.C.G.A. 48-5C-1, the statute outlining the TAVT Fee. Rule 560-11-14-.01 updates the definition of “fair market value” which will directly affect the Board’s policy on handling appeals. The amendments are to be adopted on January 21, 2020 at 10:00 a.m. The Board agreed to wait until after the amendments are adopted to make changes to the manual. The matter will be revisited at the February meeting.
- Wilbanks, Richard – Map 016 Parcel 055 Conservation Use split: Dr. Richard Wilbanks appeared before the Board to inquire about selling approximately 1 acre of his parcel 016-055 to the adjoining property owner, Red Dirt Holdings LLC. Red Dirt Holdings owns parcels 003-044 and 004-100 which border Dr. Wilbanks parcel. Currently, there is an easement to 8 lots outlined in a Default Judgment recorded in White County deed book 491 pg 150-151, which states each owner has a non-exclusive, unobstructed right of ingress and egress. The entire easement is on Dr. Wilbanks parcel. Dr. Wilbanks stated that Red Dirt Holdings LLC wishes to purchase the easement area from him and he had no reason to retain the easement because he has alternate access to his parcel. Chief Appraiser Payne stated that the area to be sold is too small to qualify for a covenant, and that the members of Red Dirt Holdings LLC are not family members of Dr. Wilbanks, so the current covenant cannot be continued on that portion, therefore the sale would constitute a breach. Chairman Johnson advised that the Board could not waive a breach and Dr. Wilbanks stated that he understood. Chief Appraiser Payne provided Dr. Wilbanks with a copy of the estimated breach and stated that he could still sell the property and pay the breach, but the remainder of his parcel would not qualify for a new covenant until 2021.

## APPEALS

- Mull, Robert – 2017 Ford F250: The Department of Revenue value for the vehicle is \$30,350. Black Book value for the vehicle is \$27,613. The acceptable range for the bill of sale is between \$23,471 and \$31,755. Mr. Mull provided a bill of sale for \$10,500. 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 \$27,613 with a second from Board Member Schofill and the motion was carried.
- Payne, William – 1998 Holiday Rambler 37WDS: The Department of Revenue value for the vehicle is \$17,450. This vehicle is a motorhome and the value was not adjusted for condition. The vehicle is in poor condition and Mr. Payne supplied photographs to document this. Mr. Payne provided a bill of sale for \$9,000. Based on the condition of the vehicle, Board Member Schofill made a motion to set the vehicle value at \$9,000 with a second from Board Member Glover and the motion was carried.
- Smith, Robert – 2006 Chevrolet Silverado: The Department of Revenue value for the vehicle is \$7,725. Black Book value for the vehicle is \$3,863. The acceptable range for the bill of sale is between \$3,284 and \$4,442. Mr. Smith provided a bill of sale for \$2,250. 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 \$3,863 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
TURNER, ROBERT WESLEY	063-067-001	2020-M-001	MOBILE HOME
GREY, SUSAN	021-033-001	2020-M-002	MOBILE HOME
GREY, SUSAN	021-033-002	2020-M-003	MOBILE HOME
FITZGERALD, TIM	050-107D-001	2020-M-004	MOBILE HOME
JONES, EMORY	034B-031-001	2020-M-005	MOBILE HOME
D & G INVESTMENTS	033-055-001	2020-M-006	MOBILE HOME
ABERNATHY, LISA	062-117-001	2020-M-007	MOBILE HOME
PATTERSON, JOE	042B-056-001	2020-M-008	MOBILE HOME
CAMPBELL, JOE	018-058B-001	2020-M-009	MOBILE HOME
DUKEMAN, BRIAN	019-292A-001	2020-M-010	MH NOD
JACKSON, LARRY	069-553B-001	2020-M-011	MH NOD
G & H DAIRIES	P0059547	2019-P-015	PERS. PROPERTY
ONSITE COMMUNICATIONS	P0060532HE	2019-P-016	PERS. PROPERTY
BRABRALAND	P0062634	2019-P-017	PERS. PROPERTY
TOMBARELLO, SUSAN	090-143	2019-R-013	REAL PROPERTY

**ADJOURNMENT**

- Board Member Schofill made a motion to adjourn the regular meeting at 9:43 a.m. with a second from Board Member Glover. The motion carried and the meeting was adjourned.

Approved this 12<sup>th</sup> day of February, 2020.

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Roy Johnson

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Warren Glover

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William Schofill