

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

February 12, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, February 12, 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 8:57 a.m.

INVOCATION

- The invocation was delivered by Board Member Warren Glover.

MINUTES

- The Board reviewed the minutes from the January 8, 2020 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 Board was given a copy of the annual public service announcement article regarding filing deadlines, which was published in the January 9, 2020 edition of the White County News.
- The Board was given a copy of the annual paid advertisement announcing the 2020 meeting schedule. The ad originally ran in the January 16, 2020 edition of the White County News with errors. The corrected ad ran in the January 23, 2020 edition. Secretary Jennifer Saxon stated that the ad would only be charged once, as the errors were with the printing the first time.
- Chief Appraiser Payne told the Board that the 2020 dates for CAVEAT had been announced for May 12, 13 and 14. The regular May meeting is scheduled for May 13, 2020. The Board agreed to reschedule the May meeting for May 6, 2020.

OLD BUSINESS

- Annual Review of Policies & Procedures: Secretary Saxon provided a copy of the current Policy & Procedure manual for the Board's approval. Two revisions were made to the manual for 2020. Item 15 under the Policies for Covenant Properties was revised to clarify covenant eligibility and the Motor Vehicle Policy was revised to reflect changes to the Rules and Regulations for O.C.G.A. 48-5C-1 which governs the Title Ad Valorem Tax fee. After reviewing the revisions, Board Member Schofill made a motion to adopt the 2020 Policy and Procedure Manual, with a second from Board Member Glover and the motion was carried. The 2020 manual will be distributed to all staff members.
- Mull, Robert – 2017 Ford F250 – 2nd Appeal: Mr. Mull's first appeal was heard at the January board meeting. The Board set the vehicle value at \$27,613 based on the Black Book value which was provided. Mr. Mull appealed a second time stating that the mileage for the truck was very high and asked that the Board consider that information. The Black Book value was recalculated using the mileage adjustment and condition factor and a value of \$22,600 was determined to be the correct assessment. Board Member Glover made a motion to set the vehicle value at \$22,600 based on the new information, with a second from Board Member Schofill and the motion was carried.

NEW BUSINESS

- FY 2021 Budget Presentation: Chief Appraiser Payne presented the FY 2021 Proposed Budget to the Board for review. Chief Appraiser Payne and the Board discussed quotes from Traylor Business Services and GIS1 LLC regarding contract services that would streamline the office functions. Chief Appraiser Payne and the Board also discussed the office remodeling plan. Board Member Glover made a motion to approve the budget as presented with the addition of a \$3,000 request for Traylor Business Services, a \$5,400 request for GIS1 LLC and a \$10,000 request for remodeling, with a second from Board Member Schofill and the motion was carried. The budget will be submitted to the Finance department on February 21, 2020.
- Preliminary In House Sales Ratio: Chief Appraiser Payne presented a preliminary sales ratio to the Board for review. Chief Appraiser Payne stated that this was the raw data only and that there is much more work to be completed before the ratio is a true indication of where the values stand. Board Member Schofill made a motion to accept the preliminary ratio, with a second from Board Member Glover and the motion was carried. The ratio is **Attachment 1** to these minutes.

APPEALS

- Ellin, Travis – 2007 Ford F150 Crew Cab: The Department of Revenue value for the vehicle is \$7,250. Black Book value for the vehicle is \$2,888. The acceptable range for the bill of sale is between \$2,455 and \$3,321. Mr. Ellin provided a bill of sale for \$2,000. 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 \$2,888 with a second from Board Member Schofill and the motion was carried.
- Higgins, Brian – 2013 Hyundai Veloster: The Department of Revenue value for the vehicle is \$6,900. Black Book value for the vehicle is \$3,775. The acceptable range for the bill of sale is between \$3,209 and \$4,341. Mr. Higgins provided a bill of sale for \$4,200. 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 \$4,200 with a second from Board Member Glover and the motion was carried.
- Merck, Doug – 2016 Dodge Grand Caravan: The Department of Revenue value for the vehicle is \$12,900. Black Book value for the vehicle is \$6,588. The acceptable range for the bill of sale is between \$5,600 and \$7,576. Mr. Merck provided a bill of sale for \$5,000. 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 \$6,588 with a second from Board Member Schofill and the motion was carried.
- Payne, Don – 2003 Mack Heavy Duty Truck: The Department of Revenue value for the vehicle is \$20,629. Black Book value for the vehicle is \$9,913. The acceptable range for the bill of sale is between \$8,426 and \$11,400. Mr. Payne provided a bill of sale for \$10,500. 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 \$10,500 with a second from Board Member Schofill and the motion was carried.
- Tomas, George – 2005 Toyota Camry Sedan: The Department of Revenue value for the vehicle is \$3,500. Black Book value for the vehicle is \$1,638. The acceptable range for the bill of sale is between \$1,392 and \$1,884. Mr. Tomas provided a bill of sale for \$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 \$1,638 with a second from Board Member Schofill and the motion was carried.

APPEALS – Contd.

- Wallace, Andrew – 2006 GMC Sierra K2500: The Department of Revenue value for the vehicle is \$13,175. Black Book value for the vehicle is \$6,588. The acceptable range for the bill of sale is between \$5,600 and \$7,576. Mr. Wallace provided a bill of sale for \$7,000. 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 \$7,000 with a second from Board Member Schofill and the motion was carried.
- Wons, Daniel – 2005 BMW M3: The Department of Revenue value for the vehicle is \$8,909. Black Book value for the vehicle is \$6,475. The acceptable range for the bill of sale is between \$5,504 and \$7,446. Mr. Wons 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 Schofill made a motion to set the vehicle value at \$6,500 with a second from Board Member Glover and the motion was carried.

2020 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
006-083	Schwartz, Michael	Approved
006-135	Dye, Kendrick / Debbie	Approved
031B-041	Abernathy, Bonnie / Randy	Approved
031B-080	Sims, Gerald / Rebecca	Approved
031B-084	Sims, Gerald / Rebecca	Approved
033-020	Black, E. Ray	Approved
045A-043	Allen, Wallace	Approved

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
ANDREW, RODNEY	048A-105	2019-R-014	REAL PROPERTY
WHELCHER, JOSEPH	069-498	2019-R-015	REAL PROPERTY
BRAY, NORMAN	P0076452	2019-P-018	PERSONAL PROP.
MIKE’S FULL SERVICE LLC	P0059052	2019-P-019	PERSONAL PROP.
FRYE, ROBERT	032-017-004	2020-M-012	MOBILE HOME
KING, ERIC	031B-072-001	2020-M-013	MH NOD
JSC RENTALS LLC	050-107D-001	2020-M-014	MOBILE HOME
JACKSON, LARRY	069-553B-001	2020-M-015	MOBILE HOME
REED, DONNA	034C-013-001	2020-M-016	MH NOD
BUTES, NANCY	065-055-002	2020-M-017	MOBILE HOME

ADJOURNMENT

- Board Member Schofill made a motion to adjourn the regular meeting at 10:17 a.m. with a second from Board Member Glover. The motion carried and the meeting was adjourned.

Approved this 11th day of March, 2020.

Roy Johnson

Warren Glover

William Schofill

ATTACHMENT 1

RUN DATE: 2/7/2020 3:24 PM

SALES REPORT WHITE COUNTY

White County Sales Ratio Analysis

Number of Sales: 715		
Mean Ratio %: 96.797		
Median Ratio %: 90.329		
Mode Ratio %: 81		
Weighted Mean %: 91.289		
Price-Related Differential %: 1.060		
Mean Std Dev %: 51.844	Coef. of Var. %: 53.560	Coef. of Disp %: 26.488
Median Std Dev %: 52.246	Coef. of Var. %: 57.840	Coef. of Disp %: 27.545