

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

March 11, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, March 11, 2020. 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 Chief Appraiser Bryan Payne.

MINUTES

- The Board reviewed and signed the minutes from the February 12, 2020 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Warren Glover. By consensus vote the motion was carried.

OFFICE UPDATE

- Monthly Budget Update: Chief Appraiser Payne stated that the ideal remaining budget percentage is 34%, with the office having an actual percentage of 42% remaining. Assessment Notices mailed in May will be applied to the 2020 FY budget, which will reduce the remaining percentage.
- Updated Sales Ratio: Chief Appraiser Payne reviewed an updated sales ratio report with the Board. Chief Appraiser Payne stated that the majority of new construction has not yet been keyed in, so the ratio is still in the working stage. The current ratio reflects a Median Ratio of 94.213%, a Price-Related Differential of 1.050% and a Coefficient of Dispersion of 24.611%. A final ratio will be presented to the Board for approval when all work on the 2020 digest is completed.

OLD BUSINESS

- 2019 FY Vehicle Request: Chief Appraiser Payne appeared at the February 24, 2020 Board of Commissioners called work session/meeting to present quotes for the replacement vehicle which was budgeted for the 2019 FY. He presented two quotes, one for a Ford Explorer and one for a Dodge Durango. Both quotes were for front wheel drive vehicles. The Board of Commissioners advised Chief Appraiser Payne to have the vehicles re-quoted with four wheel/all-wheel drive and resubmit the new quotes at the March Board of Commissioners meeting.

NEW BUSINESS

- Head, Howell – S4 Homestead Exemption Income Limit: Mr. Head had applied for the ES4 homestead exemption which has a net income limit of \$10,000. When the application was accepted, Mr. Head's gross income exceeded \$10,000, however after reviewing the information the Board determined that the net income was within the acceptable range and the exemption was granted.

NEW BUSINESS – CONTD.

- McCay, Boyd – Homestead Exemption Eligibility: Mr. McCay has applied for homestead exemption on a recreational camper which is sitting on a 5.35 acre tract on Deavours Lane. After reviewing Mr. McCay's application, Board Member Glover made a motion to deny the application because a camper is a tagged vehicle and not real property in the State of Georgia. Board Member Schofill seconded the motion and it was carried.
- POA/HOA Request For Tax Exemption: The Property Owner's Association for Skylake Community and Innsbruck Community have submitted requests to the Board to have all the common areas valued at nominal values. Chief Appraiser Payne supplied the Board with some preliminary information regarding the valuation of common areas, but asked that the matter be tabled until he could gather more data. This item will appear again on the April agenda under Old Business.
- 2020 Base Rate Increases: Chief Appraiser Payne gave the Board a listing of county base rates that will be increasing in 2020 for approval. The Board reviewed the amended base rates and Board Member Schofill made a motion to accept the changes, with a second from Board Member Glover and the motion was carried. The amended base rate schedule is **Attachment 1** to these minutes.

APPEALS

- Allen, Harold – 2008 Keystone Challenger Fifth Wheel: The Department of Revenue value for the vehicle is \$18,400. N.A.D.A. value for the vehicle is \$11,850. This is not a new purchase, Mr. Allen is being taxed yearly for ad valorem tax. Board Member Glover made a motion to set the vehicle value at \$11,850, with a second from Board Member Schofill and the motion was carried.
- Gann, Holly – 1998 Nissan Sentra: The Department of Revenue value for the vehicle is \$1,450. Ms. Gann provided a bill of sale for \$456. The vehicle is in very poor condition. Black Book wholesale value for the vehicle is \$500. Board Member Glover made a motion to set the vehicle value at the wholesale Black Book value of \$500 based on the condition of the car, with a second from Board Member Schofill and the motion was carried.
- Skelton, Bart – 2002 Chevrolet Silverado 1500: The Department of Revenue value for the vehicle is \$3,250. Black Book value for the vehicle is \$1,975. The acceptable range for the bill of sale is between \$1,679 and \$2,271. Mr. Skelton provided a bill of sale for \$800. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified. Board Member Glover made a motion to set the vehicle value at \$1,975, with a second from Board Member Schofill and the motion was carried.
- Sutton, Christy – 2012 Nissan Altima : The Department of Revenue value for the vehicle is \$4,825. This vehicle has a salvaged title. Black Book value for the vehicle is \$1,788. Ms. Sutton provided a bill of sale for \$2,000. The acceptable range for the bill of sale is between \$1,519 and \$2,056. Pursuant to Board policy, the bill of sale value shall be used when the bill of sale is qualified. Board Member Schofill made a motion to set the vehicle value at \$2,000, 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
007-014	Helton, Dearl/Ferguson, Amanda	Approved
020-001B	Samj Revocable Trust	Approved
021C-027	Thomas, Genell	Denied
021C-034	Pardue, Mildred	Denied
022-131	O’Neill, James/Arlene	Approved
030D-058	Howard, Dickie	Approved
035-009A	Ellis, Melinda	Approved
036-090	Smith Family Trust	Approved
037-021A	Welch, John / Robinette	Approved
044D-001	Vandiver, Barry/Vandiver, Drew	Approved
046-068	Turner, Timothy/Rhonda	Approved
049-067	Meaders, Mildred	Approved
049-120B	Ferguson Family Trust	Released
049-120B	Ferguson Family Trust	Approved
049A-010	SR Enterprises Group Inc.	Approved
050-159B	Henderson II, Jere	Approved
055-083	Vandiver, Anthony/Tina	Approved
057-013	Logan’s Corner Properties LLC	Denied
060D-033	Moad, Joseph/Siegel, Corrine	Approved
061-093	Morelli, Nicole	Denied
062-019	O’Donell, Michael/Jeannie	Approved
062-039	Bagley, Gwen	Approved
062-078	Cain, Casey / Kala	Approved
063-002	Reece, Betty	Approved
063-007	Hamilton, James	Approved
064-004	Satterfield, Lynn	Approved
064-063	Crane Jr., Eugene	Approved
068-008A	Wilkins, Michael	Approved
069-020	Sims, Mark	Approved
070-313	Schwartz, Denise/Merton, Robert	Approved
071-074	Logan’s Corner Properties LLC	Denied
071-111	Windham, Dan/Barbara	Approved
071-153	Windham, Barbara	Approved
072-263	Marsh, Mary/Brooks, Kerry	Approved
072-279	Logan’s Corner Properties LLC	Approved
075-406	Dean Mountain Road LLC	Approved
076-073	Bowen, Egbert	Approved
076-251	Free Farms Homeplace LLC	Approved
077-013	Lawson, Stanley / Julia	Approved
077-017	Lawson, Stanley	Approved
078-084	Carpenter, Donald	Approved
078-106	Corcimiglia, Samuel/Maria	Approved
079-054	Fowler, Donald / Sharon	Approved
084-005	Cunningham, Daniel / Sherry	Approved
088-097	Humphrey, Michael/Veronica	Approved
089-058	Irvin, Willard	Approved
089-062	Irvin, Raymond	Approved
089-063	Mccormack, Thad	Approved
089-079	Stapleford, Richard/Mildred	Approved
090-104	Helton, Molly	Approved
090-141	Glaze, Thomas	Approved

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Roach, Dennis	019-186-001	2019-M-046	Mobile Home
Garcia-Mathier, Margaret	074-157-001	2020-M-018	Mobile Home
Smith, Marraine	069-145-001	2020-M-019	MH NOD
Exler, Dee	049-150-001	2020-M-020	Mobile Home
Grizzle Properties LLC	050-209-001	2020-M-022	Mobile Home

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 10:06 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 8th day of April, 2020.

Roy Johnson

Warren Glover

William Schofill

ATTACHMENT 1

2020 PROPOSED BASE RATE INCREASES

CODE	IMPROVEMENT TYPE	CURRENT RATE	PROPOSED RATE	INCREASE/SF
01	SINGLE FAMILY RESIDENTIAL	70.00	75.00	5.00
04	CONDOMINIUM	64.00	75.00	11.00
06	CONDOMINIUM HIGH RISE	70.00	75.00	5.00
07	SINGLE FAMILY RESORT	70.00	75.00	5.00
12	CAR WASH	30.00	45.00	15.00
50	RURAL HOME SITE	70.00	75.00	5.00
59	PERMANENT SWMH	30.00	32.00	2.00
69	RENTAL CABINS	70.00	78.75	8.75
72	SCHOOL/COLLEGE - PRIVATE	125.00	150.00	25.00