

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

June 10, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, June 10, 2020. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne and Acting Secretary Robert Messmore.

CALL TO ORDER

- Board Chairman Roy Johnson called the meeting to order at 9:00 a.m.

INVOCATION

- The invocation was delivered by Board Member Bill Schofill.

MINUTES

- The Board reviewed and signed the minutes from the May 13, 2020 regular meeting. A motion was made by Board Member 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 7%, with the office having an actual percentage of 15% remaining. The new fiscal year begins July 1, 2020.
- 2020 Real and Personal NOA Appeals: Chief Appraiser Payne stated the notices of assessment this year contained an informational slip outlining the electronic appeal procedures for taxpayers. Chief Appraiser Payne explained that this year the taxpayer can submit the appeal via email and a confirmation number will be assigned manually and emailed back to the taxpayer. In the future, the process would need to be automated with a more reliable tracking system.
- Property Photos on website: Chief Appraiser Payne stated that the property photos were ready for upload to qPublic and that the process would be taking place soon.

OLD BUSINESS

- There was no old business for June.

NEW BUSINESS

- Parker, Cecelia – Homestead Exemption Application 059D-023A: On May 19, 2020, Ms. Parker came into the office to apply for the L2 school exemption. The deadline to file for this exemption was April 1, 2020. Ms. Parker would like for the Board to grant her the exemption for 2020 because she stated that our offices were closed on April 1, and she was denied the opportunity to apply. Employees were present in the office on the deadline and every day during the state and county shutdown to assist taxpayers via phone, internet/email, and by regular mail. The homestead applications were available online, and notices were posted on the exterior doors providing taxpayers the phone number to our office for assistance.

NEW BUSINESS-Contd.

Ms. Parker was able to apply for this exemption from her birthday on August 19, 2019 through April 1, 2020 for this tax year. O.C.G.A. 48-5-45(a)(2) states: *The failure to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.* Board Member Schofill made a motion to deny accepting Ms. Parker's application for 2020, with a second from Board Member Glover and the motion was carried. Ms. Parker can appeal further to the Board of Equalization.

- Perry, Suzanne – Conservation Use Easement 079-024: Mrs. Perry is in a legal dispute with a landlocked neighboring property owner who is using an old easement across her property to access his residence. Per a court ruling, the neighbor is using the easement illegally and in an effort to provide a solution, Mr. and Mrs. Perry have discussed selling the neighbor six acres of their parcel so that he will have access to his. The Perry's parcel is under Conservation Use. Mrs. Perry asked the Board if they would consider waiving the breach penalties if they do sell the neighbor the six acre portion. Board Chairman Johnson stated that the Board cannot waive a penalty. Chief Appraiser Payne confirmed that the sale would constitute a breach and the only way to avoid breaching the covenant would be to sell the neighbor at least ten acres so that he could continue the covenant. Chief Appraiser Payne advised however, that if the ten acre portion was breached, the Perry's covenant would also be breached because it held the original covenant. Board Member Schofill suggested adding the penalty amount to the selling price in order to recoup the loss. Mrs. Perry stated that she understood the situation and the Board thanked her for meeting with them.

APPEALS

- McClure, Daniel – 2000 Dodge Dakota: The Department of Revenue value for the vehicle is \$4,800. Black Book value for the vehicle is \$2,025. The acceptable range for the bill of sale is between \$1,721 and \$2,329. Mr. McClure provided a bill of sale for \$500. 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 \$2,025, with a second from Board Member Schofill and the motion was carried.
- Taylor, Nicole – 2007 Chevrolet Silverado: The Department of Revenue value for the vehicle is \$13,075. Black Book value for the vehicle is \$10,600. The acceptable range for the bill of sale is between \$9,010 and \$12,190. Ms. Taylor provided a bill of sale for \$10,000. Pursuant to Board policy, the bill of sale value shall be used when the bill of sale is qualified. Board Member Glover made a motion to set the vehicle value at \$10,000 with a second from Board Member Schofill and the motion was carried.
- Vedder, Ronald – 2008 Nissan Altima 2.5: The Department of Revenue value for the vehicle is \$3,150. Black Book value for the vehicle is \$3,412. The acceptable range for the bill of sale is between \$2,900 and \$3,924. Mr. Vedder provided a bill of sale for \$2,000. Pursuant to Board policy, the Black Book value shall be used when the bill of sale is not qualified, however in this case the Black Book value exceeds the Department of Revenue value. Board Member Glover made a motion to leave the vehicle value at \$3,150, with a second from Board Member Schofill 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
018-092	Knaus, Clay Russell	Approved
019-266	Doster, Carole Copeland	Approved
021-104	R&R Farms	Approved
032-113	Head, John Tarpley/Desiree Reddick	Approved
034C-015	Hunt, Geleta	Approved
036-011	Nix, Nancy Mae	Approved
036-097	Nix, Dean	Approved
046-045	Bardenwerper, Mark / Emili	Approved
049-093	Bennett, Bradley / Lori	Approved
050-159C	Davidson, John	Approved
061-093	Morelli-Taylor, Nicole E	Approved
062-078F	Fitzpatrick, Donna / Mike	Approved
071-080	Bristol, Martha	Approved
074-216	Sinyard, Richard / Heather	Approved
076-091	Brown, Rocky Shane/April/Linda	Approved
084-039	Whitney, M. A. Jr.	Approved
087-015	Tritt, Gwen M.	Approved
091-044	Wilkinson, Byron / Erika	Approved

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Holliday, Alvin	090-030-001	2020-M-028	Mobile Home

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 10:07 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 July, 2020.

Roy Johnson

Warren Glover

William Schofill