

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

July 8, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, July 8, 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 Board Secretary Jennifer Saxon.

MINUTES

- The Board reviewed and signed the minutes from the June 10, 2020 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Bill Schofill. By consensus vote the motion was carried.

OFFICE UPDATE

- 2020 Real and Personal NOA Appeals: Chief Appraiser Payne stated the 45 day notice appeal period had ended on Monday, July 6, 2020. He stated that the electronic appeal system worked well and that before next year's appeal period there would need to be a more permanent tracking/confirmation system in place. Chief Appraiser Payne also informed the Board that 30 day notices of assessment would be ready to mail by Friday, July 10, 2020.

OLD BUSINESS

- Skylake POA Appeal: Mr. Aaron Cosson, General Manager of the Skylake Property Owners Association and Mr. Michael Yarborough, Vice President of the POA met with the Board regarding the valuation of the common areas for Skylake subdivision. The association has filed an appeal on the parcels identified as common area in Skylake Subdivision. Mr. Cosson stated that he had been in property management for 14 years and that in his experience the common areas should be assessed at a nominal value because the association is not allowed to sell these properties. The Board agreed to review the valuation of the common areas and advised that a second notice of assessment would be sent showing any adjustments.
- 2021 FY Approved Budget: Chief Appraiser Payne informed the Board that the Board of Commissioners has voted to use the 2020 FY budget for the 2021 FY also and that the only category which reflects an increase is the health insurance. The employee insurance was increased by Cigna, the health insurance provider.

NEW BUSINESS

- **Hewell, Joseph and Ruby – 022-058 Acreage Dispute:** Mr. Ross Hewell appeared before the Board on behalf of his parents, Joseph and Ruby Hewell regarding the acreage of parcel 022-058. Mr. Hewell stated that a survey had been performed for the property in 1996 showing that the acreage was 1.958 acres, but the plat was not filed. The deeds for the parcel show the acreage as 3.25 acres. Chief Appraiser Payne stated that the assessment was based on the deeds and that the best information available is used in determining acreage. Office policy states that a newly recorded plat will be used for the following assessment year, however, Mr. Hewell stated that the property is being sold and asked the Board if they would consider correcting the acreage for the current appeal year so it would be correct at the time of closing. Board Member Glover made a motion to correct the acreage for the 2020 year, with a second from Board Member Schofill and the motion was carried. Mr. Hewell was informed that he would receive a second notice of assessment showing the correction.
- **Mattson, Neil – 031-046 Homestead:** On April 27, 2018, Mr. Mattson applied for homestead exemption on his home in White County. On June 11, 2020, the Marion County Florida Property Appraiser's Office contacted the office and stated that Mr. Mattson is claiming homestead in Florida and has been since 1986. Pursuant to O.C.G.A. 48-5-40(3)(G) an individual owning two or more houses is entitled to only one homestead. Board Member Schofill made a motion to have the homestead removed from the White County parcel for 2020 and to re-bill the 2019 assessment with the homestead removed. Board Member Glover seconded the motion and it was carried. An error and release will be sent to the Tax Commissioner for processing and a letter will be sent to Mr. Mattson explaining the situation.
- **DOAA 2019 Sales Ratio Study:** Chief Appraiser Payne presented the 2019 Department of Audits and Accounts Ratio Study. The overall ratio for White County is 38.14, with a Coefficient of Dispersion of 12.63 for residential properties and 12.72 for agricultural, commercial and industrial properties. The Price Related Differential for residential properties is 101.87, and is 101.58 for agricultural, commercial and industrial properties. Chief Appraiser Payne stated that public utilities could be billed at 40% because the ratio is above 38%.
- **2020 Digest File to the Tax Commissioner:** Chief Appraiser Payne informed the Board that the 2020 digest file had been delivered to the Tax Commissioner for processing. The gross county digest for 2020 is \$1,128,107,873 with exemptions equaling \$166,867,482 for a net digest of \$961,240,391. The gross school digest is \$1,128,107,873 with exemptions equaling \$218,715,830 for a net digest of \$909,392,043.

APPEALS

- **Almand, Donald – 2011 Ford F150:** The Department of Revenue value for the vehicle is \$11,750. Black Book value for the vehicle is \$9,750. The acceptable range for the bill of sale is between \$8,288 and \$11,213. Mr. Almand provided a bill of sale for \$4,360. 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 \$9,750, with a second from Board Member Schofill and the motion was carried.

APPEALS – Contd.

- **Taylor, Kenneth – 2004 Dodge Durango:** The Department of Revenue value for the vehicle is \$2,325. Black Book value for the vehicle is \$1,575. The acceptable range for the bill of sale is between \$1,339 and \$1,811. Mr. Taylor 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 \$1,575 with a second from Board Member Schofill and the motion was carried.
- **Yeh, Jonathan – 2005 Honda Accord:** The Department of Revenue value for the vehicle is \$3,775. Black Book value for the vehicle is \$2,075. The acceptable range for the bill of sale is between \$1,764 and \$2,386. Mr. Yeh provided a bill of sale for \$650. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified. Board Member Schofill made a motion to set the vehicle value at \$2,075 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
005-016	North, Joanna / Charles	Approved
016-078	Hatcher, Joe / Barbara	Approved
018-083	Long, Jonathan / Susan	Approved
021-023	Hulsey, Stephen / Blake	Approved
021-058A	Thomas, Ernest and Ruby Family Trust	Approved
033-058	McAfee, David / Preston, Dawn	Approved
035-084	ARR Family, LLC	Approved
036-026B	Cook, Steven / Lara	Approved
037-046	Blume, Louise	Approved
045B-013	Boville, Yvonne / Matias, J Matias	Approved
049-097	Hunt, Voyce	Approved
049-142	McAvoy, Freda	Approved
050-074B	Hunt, Voyce	Approved
050-125	Kimbrell, April	Approved
051A-010	Ayers Estate	Approved
058-022	JBH Family Partners LLLP	Approved
059-024	Kinsey, Gertrude Estate	Approved
063-105	Chastain, Gregory	Approved
064-024	Chastain, Gregory	Approved
064-033	Chastain, Gregory	Approved
064-040	Misty Meadows Horse Farm LLC	Approved
064-088A	Taylor, Mark / Heather	Approved
069-134	Heavner, Lester III / Jennifer	Approved
069-471	Gearing, Jeannette	Approved
070-286	Porter, Robert / Peggy	Approved
071-097	Bacon, Bethenia Estate	Approved
072-277	Ulbrich, Peter John Trust	Approved
074-116A	Taylor, Glenda Sue Trust	Approved
074-123D	Hester, Jane	Approved
077-013B	Barnett, Charles and Betty Trust	Approved
078-067	Cawthon, William Keith	Approved
087-012	Villines, John / Cathy	Approved
090-097	Willow Ridge Trust	Approved

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Christy, Deron	021-002-004	2020-M-029	Mobile Home
Mattson, Neil	031-046	2019-R-018	Real Property
Kisaalita, William	055D-070	2019-R-019	Real Property

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 9:53 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 12th day of August, 2020.

Roy Johnson

Warren Glover

William Schofill