

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

March 10, 2021

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, March 10, 2021. 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 Member Bill Schofill.

MINUTES

- The Board reviewed the minutes from the February 10, 2021 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Glover and the motion was carried.

OFFICE UPDATE

- Budget Status: Chief Appraiser Payne reviewed the current year budget information with the Board. The FY 2021 budget has 41% remaining, with an ideal target of 31%. Currently, the FY 2021 budget has 3.5 months remaining, with the new fiscal year beginning July 1, 2021.
- Sales Ratio: Chief Appraiser Payne reviewed an updated sales ratio report with the Board. While still a working ratio, Chief Appraiser Payne stated that it had improved. The current mean ratio is 94.362, with a median ratio of 85.034, a price-related differential of 1.119 and a co-efficient of dispersion of 28.926. The current ratio is **Attachment 1** to these minutes.
- CAMA System: Chief Appraiser Payne stated to the Board that he would like to inquire with CAMA (computer assisted mass appraisal) provider WinGap for quotes on conversion. WinGap provides CAMA support to approximately 145 of the 159 counties in Georgia. Bi-Tek, the current CAMA system provider for White County, is based in North Carolina and serves only two Georgia counties. WinGap is geared more toward Georgia mass appraisal, with custom reporting functions, PT-61 matching, permit integration, etc. The Board had no objections and Chief Appraiser Payne stated he would contact the vendor for quotes and information.

OLD BUSINESS

- There was no Old Business for March.

NEW BUSINESS

- 2021 Base Rate Increases: Chief Appraiser Payne presented the proposed base rate increases for 2021 to the Board for review. Rates had been slated to increase for 2020, but were tabled due to the pandemic. Chief Appraiser Payne stated that he would do more research regarding raising values before the Board made a final decision on the increases at the April meeting.
- Information Request Letter to the City of Helen: Chief Appraiser Payne stated to the Board that he had been unable to get copies of permits from the City of Helen for several years and that he had even submitted an open records request in 2018 to obtain them. Secretary Jennifer Saxon has drafted a letter to the Mayor and City Council regarding the permit copies. Upon review of the letter, Board Member Glover made a motion to mail the letter, with a second from Board Member Schofill and the motion was carried.
- Proposed HB 352: The Board was provided with a copy of Proposed HB 352 to review. The bill would affect the Office of the Board of Assessors, but is believed to be dead at the time of this meeting. The copy was for informational purposes only.

APPEALS

- Bevard, John – 2006 Dodge Dakota: The Department of Revenue value for the vehicle is \$3,125. Black Book value for the vehicle is \$600. The acceptable range for the bill of sale is between \$510 and \$690. Mr. Bevard provided a bill of sale for \$650. Pursuant to Board policy, the bill of sale value shall be used when it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$650 with a second from Board Member Schofill and the motion was carried.
- Davidson, Richard – 2003 GMC Sonoma: The Department of Revenue value for the vehicle is \$1,975. Black Book value for the vehicle is \$1,438. The acceptable range for the bill of sale is between \$1,222 and \$1,654. Mr. Davidson provided a bill of sale for \$500. The vehicle is inoperable at this time. Pursuant to Board policy, the bill of sale value shall be used when special circumstances are present. Board Member Glover made a motion to set the vehicle value at \$500 with a second from Board Member Schofill and the motion was carried.
- Osterman, Elba – 2005 Dodge Caravan: The Department of Revenue value for the vehicle is \$2,025. Black Book value for the vehicle is \$1,488. The acceptable range for the bill of sale is between \$1,265 and \$1,711. Mrs. Osterman provided a bill of sale for \$1,500. Pursuant to Board policy, the bill of sale value shall be used when it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,500 with a second from Board Member Schofill and the motion was carried.
- Pittman, Matthew – 2011 Toyota RAV 4: The Department of Revenue value for the vehicle is \$10,075. Black Book value for the vehicle is \$3,694. The acceptable range for the bill of sale is between \$3,140 and \$4,248. Mr. Pittman provided a bill of sale for \$1,000. The vehicle was purchased with extensive front end damage. 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 \$3,694 with a second from Board Member Schofill and the motion was carried.

2021 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
008 – 029	MILLER, PATSY ELAIN	APPROVED
019 – 294	WESTERVELT, MICHAEL	APPROVED
023 – 063	ADAMS, ROSS	APPROVED
030C – 059B	HIX, LEE	APPROVED
032 – 058	MCAFEE, CLEVELAND/ERVIN/JERRY	APPROVED
037 – 044	SHOEMAKE, RONNIE	APPROVED
041 – 023A	WHITFIELD, JERE LYNN	APPROVED
041 – 023D	WESTMORELAND, JAY P	APPROVED
041 – 023E	BURKE, DONA K	APPROVED
044D – 073A	KASTNER, SUSAN BETH	APPROVED
046 – 044	SUMNER, DORA NELL IVEY	APPROVED
046 – 047B	BIGGERS, MITCHELL	APPROVED
059D – 074	SMITH, SHERRY LYNN / DAVID ARTHUR	APPROVED
060C – 001	ESTATE OF DONALD L ALLISON	APPROVED
060C – 098	MUSACCHIO DE CORONEI, LEOPOLD	APPROVED
061 – 097	ALLISON, PATRICIA A	APPROVED
061 – 098	ALLISON, PATRICIA A	APPROVED
069 – 114	RAMSEY, SUSAN K	APPROVED
069 – 116	RAMSEY, SUSAN K	APPROVED
073C – 087	INGELS, RICHARD / SUSAN	APPROVED
074 – 093	HEFNER, STAN	APPROVED
074 -111	WELBORN, WILLIAM DONALD / NORMA JEAN	APPROVED
075 – 226	JONES, NEWELL M / PATRICIA B	APPROVED

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
FREEZE CREAM	P0073395	2020-PP-014	PERSONAL PROPERTY
JONES, TERRY	062-029-003	2021-M-015	MOBILE HOME
SMITH, ANTHONY	035-011-005	2021-M-016	MOBILE HOME
SMITH, ANTHONY	035-011-009	2021-M-017	MOBILE HOME
SMITH, DEAN	035-011-006	2021-M-018	MOBILE HOME
JARRARD, ANDREW	003-037-001	2021-M-019	MOBILE HOME
BROWN, BENNY J	023-081-001	2021-M-020	MOBILE HOME

ADJOURNMENT

- Board Member Schofill made a motion to adjourn the regular meeting at 9:51 a.m. with a second from Board Member Glover. The motion carried and the meeting was adjourned.

Approved this 14th day of April, 2021.

Roy Johnson

Warren Glover

William Schofill

ATTACHMENT 1

**RUN DATE: 3/9/2021 10:47 AM SALES REPORT
WHITE COUNTY**

White County Sales Ratio Analysis

Number of Sales: 906
Mean Ratio %: 94.362
Median Ratio %: 85.034
Mode Ratio %: 84.000
Weighted Mean %: 84.336

Price-Related Differential %: 1.119
Mean Std Dev %: 55.013
Median Std Dev %: 55.799

Coef. of Var. %: 58.300
Coef. of Var. %: 65.620

Coef. of Disp %: 28.926
Coef. of Disp %: 30.348