

## **WHITE COUNTY BOARD OF ASSESSORS**

**Meeting Minutes**  
December 13, 2023  
9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, December 13, 2023. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, 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 Warren Glover.

### **MINUTES**

- The Board reviewed and signed the minutes from the November 8, 2023 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Chairman Johnson and the motion was carried.

### **OFFICE UPDATE**

- Chief Appraiser Bryan Payne updated the Board on the current staffing issues. Field Appraiser Tammy Carter's last day was November 22. She has accepted a job in Planning and Economic Development. Her resignation created an open appraiser position which is actively being advertised. Chief Appraiser Payne also updated the Board on the status of the McCormick Solutions / Worthen Appraisals contracts which were discussed by the Board of Commissioners on November 27, 2023. The Board of Commissioners has approved the contracts. The work will begin by the vendors after the first of the new year. Chief Appraiser Payne also stated that he and Senior Field Appraiser Robert Messmore had been working on a Personal Property project involving the gaming machines located in White County. They have visited all but three locations on the list received from the Georgia Lottery Commission and have sent letters to the machine owners. Chief Appraiser Payne also stated that a list of billboards in the County had been obtained for review as well.

### **OLD BUSINESS**

- There was no old business for December.

### **NEW BUSINESS**

- 2024 Mobile Home Digest: Chief Appraiser Payne presented the 2024 Mobile Home Digest summary for the Board's review and approval. There are 1,399 pre-bill mobile homes in the county, with a value of \$13,710,456. Board Member Glover made a motion to accept and approve the 2024 Mobile Home Digest with a second from Board Chairman Johnson and the motion was carried. The Mobile Home digest will be transmitted to the Tax Commissioner for billing.
- 2024 BOA Preliminary Calendar: Board Secretary Jennifer Saxon provided a copy of the preliminary BOA calendar for Board review. Upon review and discussion, Board Member Glover made a motion to adopt the 2024 Calendar as written, with a second from Board Chairman Johnson and the motion was carried. The calendar will be included in the 2024 Policy and Procedure manual.

## **NEW BUSINESS – contd.**

- 2024 Public Utility Annual Notices of Assessment: Secretary Saxon provided the 2024 Public Utility notices for review and approval. The annual notices of assessment are dated December 13, 2023 and the appeal period runs through January 29, 2024. After review, Board Member Glover made a motion to approve the 2024 Public Utility notices, with a second by Board Chairman Johnson and the motion was carried. The notices will be mailed after this meeting.

## **APPEALS**

- Baez-Melendez, Abraham – 2015 Mazda 6 Sport: The Department of Revenue value for the vehicle is \$11,475. Black Book value for the vehicle is \$2,920. The acceptable range for the bill of sale is between \$2,482 and \$3,358. The taxpayer provided a bill of sale for \$2,500. 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 \$2,500 with a second from Board Chairman Johnson and the motion was carried.
- Black, Robert – 2010 Nissan XTerra: The Department of Revenue value for the vehicle is \$5,725. Black Book value for the vehicle is \$1,065. The acceptable range for the bill of sale is between \$905 and \$1,225. The taxpayer provided a bill of sale for \$200. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,065 with a second from Board Chairman Johnson and the motion was carried.
- Nalley, Clay – 2019 Dodge Ram 2500: The Department of Revenue value for the vehicle is \$43,500. Black Book value for the vehicle is \$22,450. The acceptable range for the bill of sale is between \$19,083 and \$25,818. The taxpayer provided a bill of sale for \$16,549. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$22,450 with a second from Board Chairman Johnson and the motion was carried.
- Faircloth, Timothy – 2017 Ford F-250: The Department of Revenue value for the vehicle is \$36,225. Black Book value for the vehicle is \$22,750. The acceptable range for the bill of sale is between \$19,338 and \$26,163. The taxpayer provided a bill of sale for \$20,000. 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 \$20,000 with a second from Board Chairman Johnson and the motion was carried.
- Meaders, Michael – 2014 Chevrolet Silverado: The Department of Revenue value for the vehicle is \$18,075. Black Book value for the vehicle is \$9,588. The acceptable range for the bill of sale is between \$8,150 and \$11,026. The taxpayer provided a bill of sale for \$6,500. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$9,588 with a second from Board Chairman Johnson and the motion was carried.
- Romano, Cheryl – 2012 Fiat 500 Sport: The Department of Revenue value for the vehicle is \$4,850. Black Book value for the vehicle is \$988. The acceptable range for the bill of sale is between \$840 and \$1,136. The taxpayer provided a bill of sale for \$1,000. 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 \$1,000 with a second from Board Chairman Johnson and the motion was carried.

**E & R SIGNATURES**

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Pellerito, Barbara	062-259	2023-R-017	Real Property
Michael, Brad	H04B-078	2023-R-018	Real Property
Edwards, Renee	H04B-076	2023-R-019	Real Property
Howell, Andrew	H04B-076A	2023-R-020	Real Property

**ADJOURNMENT**

- Board Member Glover made a motion to adjourn at 9:32 a.m. with a second from Board Chairman Johnson. The motion carried and the meeting was adjourned.

Approved this 10th day of January, 2024.

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Roy Johnson

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Warren Glover

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Adrian Medley