

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

February 14, 2024

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, February 14, 2024. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Adrian Medley, 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 the minutes from the January 10, 2024 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Member Adrian Medley and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne introduced Jeffrey Griffin to the Board. Mr. Griffin is the new Field Appraiser. His start date was February 13, 2024. Mr. Griffin comes to the Assessor's Office with a background in the construction industry and will be handling residential permits, reviews and appeals and working with Senior Field Appraiser Robert Messmore.

OLD BUSINESS

- 2024 Policy and Procedures Manual Approval: This issue was first discussed in the January Board Meeting held on January 10, 2024. The Board confirmed that no changes to the Policy and Procedure Manual were necessary for 2024. Board Member Glover made a motion to approve the 2024 manual, with a second from Board Member Medley and the motion was carried. Secretary Jennifer Saxon will distribute the new manuals to the office staff. The manuals will be in electronic form this year and should be saved to each employee's desktop for easy access.
- Letter from the Revenue Commissioner: A letter was received on February 5, 2024 stating that the final DOAA ratio for the 2022 digest year in White County is 34.09%. This letter was generated as a result of the appeal made by the White County Board of Commissioners.

NEW BUSINESS

- FY 2025 Budget Presentation: Chief Appraiser Payne presented the FY 2024 Proposed Budget to the Board for review. Chief Appraiser Payne reviewed the items in the budget submission that had increased for the upcoming fiscal year. After review, Board Member Glover made a motion to approve the budget for submission to the Board of Commissioners, with a second from Board Member Medley and the motion was carried. Chief Appraiser Payne advised the Board that the budget would be submitted on February 29, 2024 to Finance.

NEW BUSINESS – Contd.

- Preliminary In House Sales Ratio: Chief Appraiser Payne presented a preliminary sales ratio to the Board for review. Chief Appraiser Payne stated that this was the raw data only and that there is much more work to be completed before the ratio is a true indication of where the values stand. The preliminary Mean Ratio is 97.041%, with a Price Related Differential of 1.094% and a Co-Efficient of Dispersion of 29.109%. Board Member Medley made a motion to accept the preliminary ratio, with a second from Board Member Glover and the motion was carried. The ratio is **Attachment 1** to these minutes.
- 2024 Conservation Use Valuation Assessment (CUVA) Values: The Board reviewed Rule 560-11-6-.09 from the Department of Revenue (DOR). Each year, the DOR releases the values for Conservation Use property statewide. White County is classified as a CUVA Area #2 County. After reviewing the resolution from the DOR and verifying that those values are entered correctly in the Land Model 5 table of the office CAMA (computer assisted mass appraisal) system, Board Member Medley made a motion to accept the values provided by the DOR, with a second from Board Member Glover and the motion was carried. The DOR CUVA resolution and Land Model 5 table is **Attachment 2** to these minutes.

TAVT APPEALS

The Board of Assessors uses Black Book as a pricing guide. Office Policy states that any bill of sale which is within 85% - 115% of the Black Book value is a valid bill of sale and may be used for determining the vehicle's value. For vehicles outside the acceptable range, the Black Book value shall be used in most cases.

- Brock, Robert – 2006 Toyota 4Runner: The Department of Revenue value for the vehicle is \$8,050. Black Book value for the vehicle is \$6,425. The acceptable range for the bill of sale is between \$5,461 and \$7,389. The taxpayer provided a bill of sale for \$2,500. Pursuant to Board policy, the bill of sale value shall be used when it falls within the acceptable range or when the vehicle condition is below measurable standards within the Black Book guidelines. Board Member Glover made a motion to set the vehicle value at \$2,500 based on condition, with a second from Board Member Medley and the motion was carried.
- Hughes, Michael – 2017 Volkswagen Passat: The Department of Revenue value for the vehicle is \$16,100. Black Book value for the vehicle is \$6,488. The acceptable range for the bill of sale is between \$5,515 and \$7,461. The taxpayer provided a bill of sale for \$8,500. Pursuant to Board policy, the Black Book value shall be used when the bill of sale does not fall within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$6,488, with a second from Board Member Medley and the motion was carried.
- McMurray, Timothy – 2013 Hyundai Elantra: The Department of Revenue value for the vehicle is \$5,400. Black Book value for the vehicle is \$2,775. The acceptable range for the bill of sale is between \$2,359 and \$3,191. The taxpayer provided a bill of sale for \$700. Pursuant to Board policy, the Black Book value shall be used when the bill of sale does not fall within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$2,775, with a second from Board Member Medley and the motion was carried.
- Thomas, Davis – 2006 Dodge Magnum: The Department of Revenue value for the vehicle is \$10,175. Black Book value for the vehicle is \$2,800. The acceptable range for the bill of sale is between \$2,380 and \$3,220. The taxpayer provided a bill of sale for \$1,500. Pursuant to Board policy, the bill of sale value shall be used when it falls within the acceptable range or when the vehicle condition is below measurable standards within the Black Book guidelines. Board Member Glover made a motion to set the vehicle value at \$1,500 based on condition, with a second from Board Member Medley and the motion was carried.

APPEALS – Contd.

- Vedder, Ronald – 2018 Mitsubishi Outlander SE: Mr. Vedder attending the meeting. The Department of Revenue value for the vehicle is \$12,950. Black Book value for the vehicle is \$7,688. The acceptable range for the bill of sale is between \$6,535 and \$8,841. The taxpayer provided a bill of sale for \$4,850. Pursuant to Board policy, the Black Book value shall be used when the bill of sale does not fall within the acceptable range. Board Member Medley made a motion to set the vehicle value at 85% of the Black Book value, being \$6,535, based on the condition of the vehicle, with a second from Board Member Glover and the motion was carried.

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	MAP / PARCEL	FORM NUMBER	TYPE
ROBERTS, STERLING	048C-112	2023-R-023	REAL PROPERTY
YOUNG, MICHAEL	018-095	2023-R-024	REAL PROPERTY
MAYNARD ENTERPRISES LLC	H03B-013	2023-R-025	REAL PROPERTY
NEAL, SHEILA	021-010-001	2024-MH-001	MOBILE HOME
HOLCOMB, BARBARA	049C-149-001	2024-MH-002	MOBILE HOME
HULSEY, STEPHEN	021-023-001	2024-MH-003	MOBILE HOME
BIESTERFELD, WILLIAM	074-157-003	2024-MH-004	MOBILE HOME
R & R FARMS	063-086A-001	2024-MH-005	MOBILE HOME
YOUNG, MICHAEL	018-095-001	2024-MH-006	MOBILE HOME
SEABOLT, SHANE	090-104-001	2024-MH-007	MOBILE HOME
NIX, KIMBERLY	065-069-001	2024-MH-008	MOBILE HOME
TERRY, THERESA	020-005-001	2024-MH-009	MOBILE HOME
SABLE PRINCE	P0081401	2023-P-052	PERSONAL PROPERTY
LINDA’S CONVENIENCE STORE	P0083077	2023-P-053	PERSONAL PROPERTY
SCHATZIE’S CAFÉ LLC	P0081105	2023-P-054	PERSONAL PROPERTY
BAD BOY INC	P0086255	2023-P-055	PERSONAL PROPERTY
SO BACKYARD LIVING LLC	P0085547	2023-P-056	PERSONAL PROPERTY
PINE VIEW BUILDINGS LLC	P0088934	2023-P-057	PERSONAL PROPERTY
MOUNTAIN VIEW NUTRITION	P0083155	2023-P-058	PERSONAL PROPERTY
CRAFTSMAN CUT LLC	P0085808	2023-P-059	PERSONAL PROPERTY
BOB CLEVELAND INC	P0082720	2023-P-060	PERSONAL PROPERTY
B-MAJOR ACADEMY	P0084716	2023-P-061	PERSONAL PROPERTY
RAMIEZ, LARA	P0088023	2023-P-062	PERSONAL PROPERTY
RAMIEZ, LARA	P0088023	2023-P-063	PERSONAL PROPERTY
THE TREASURE BARN	P0078132	2023-P-064	PERSONAL PROPERTY
THE RUSTIC NOOK	P0085542	2023-P-065	PERSONAL PROPERTY
KIOTI TRACTOR DIVISION	P0086256	2023-P-066	PERSONAL PROPERTY
PHOENIX MACHINES	P0063691	2023-P-067	PERSONAL PROPERTY
BOHO RENTAL MGMT LLC	P0081409	2023-P-068	PERSONAL PROPERTY
FAIRFIELD FOOD GROUP	P0081115	2023-P-069	PERSONAL PROPERTY
GA REALTY CAPITAL LLC	P0085502	2023-P-070	PERSONAL PROPERTY
D & A DRYWALL CONSTRUCTION INC	P0081394	2023-P-071	PERSONAL PROPERTY
DESAI LLC	P0026561	2023-P-072	PERSONAL PROPERTY

ADJOURNMENT

- Board Member Glover made a motion to adjourn the regular meeting at 10:04 a.m. with a second from Board Member Medley. The motion carried and the meeting was adjourned.

Approved this 13th day of March, 2024.

Roy Johnson

Warren Glover

Adrian Medley

ATTACHMENT 1

RUN DATE: 10/20/2023
Beginning Ratio for 2024

SALES REPORT
 WHITE COUNTY
 White County Sales Ratio Analysis

Number of Sales: 539

	100%	/	40%
Mean Ratio %:	87.319		34.93
Median Ratio %:	80.183		32.07
Mode Ratio %:	69.00		27.60
Weighted Mean %:	79.242		31.70

Price-Related Differential %: 1.102

Coef. of Disp %: 29.213

Mean Std Dev %: 42.701
 Median Std Dev %: 43.294

Coef. of Var. %: 48.902
 Coef. of Var. %: 53.995

Coef. of Disp %: 30.972

RUN DATE: 2/13/2024

SALES REPORT
 WHITE COUNTY
 White County Sales Ratio Analysis

Number of Sales: 653

	100%	/	40%
Mean Ratio %:	97.041		38.82
Median Ratio %:	91.579		36.63
Mode Ratio %:	100.000		40.00
Weighted Mean %:	88.730		35.49

Price-Related Differential %: 1.094 ***Should be between**
 .96 - 1.04 (DOR Standards)
 .98 - 1.03 (IAAO Standards)

Coef. of Disp %: 29.109 ***Should be less than**
 15.00

Mean Std Dev %: 81.36
 Median Std Dev %: 81.544

Coef. of Var. %: 83.841
 Coef. of Var. %: 89.042

Coef. of Disp %: 30.436

This is the preliminary sales ratio for 2024. Much of the data shown here will be improved as fieldwork is completed and sales are analyzed. An updated ratio will be provided each month until all work is completed and the final digest is ready for approval by the Board for the purpose of annual notices of assessment.

**RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

TABLE OF CONTENTS

Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2024 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
 - (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796;
 - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504;
 - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;
 - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811, A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245;

White County, GA JSAXON (Sign Out)

Land Pricing Maintenance

Valuation Year: 2024 Tax Year: 2024 Neighborhood: County Wide Valuation Model: 5 Continue

Land Prices

LAND CODE	LAND UNIT TYPE	DEFAULT UNIT PRICE	PRICE FROM USE CODE	FORCE UNIT PRICE	DELETE
5113 - AGRI I	AC - Acres	2020.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5123 - AGRI II	AC - Acres	1801.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5133 - AGRI III	AC - Acres	1602.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5143 - AGRI IV	AC - Acres	1415.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5153 - AGRI V	AC - Acres	1266.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5163 - AGRI VI	AC - Acres	1133.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5173 - AGRI VII	AC - Acres	1014.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5183 - AGRI VIII	AC - Acres	920.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
5193 - AGRI IX	AC - Acres	828.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6113 - WOOD I	AC - Acres	1374.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6123 - WOOD II	AC - Acres	1245.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6133 - WOOD III	AC - Acres	1121.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6143 - WOOD IV	AC - Acres	1015.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6153 - WOOD V	AC - Acres	935.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6163 - WOOD VI	AC - Acres	878.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6173 - WOOD VII	AC - Acres	828.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6183 - WOOD VIII	AC - Acres	760.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
6193 - WOOD IX	AC - Acres	689.00		<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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