

WHITE COUNTY BOARD OF ASSESSORS
Meeting Minutes
March 13, 2024
9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, March 13, 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 Chief Appraiser Bryan Payne.

MINUTES

- The Board reviewed the minutes from the February 14, 2024 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Adrian Medley and the motion was carried.

OFFICE UPDATE

- Sales Ratio: Chief Appraiser Payne reviewed an updated sales ratio report with the Board. The current ratio is **Attachment 1** to these minutes.
- 2023 Deed Summary: Chief Appraiser Payne reviewed a summary of deeds processed for the 2024 billing year. There were 2,328 total deeds worked, with 660 being qualified; 546 being unqualified and 1,122 with zero transfer tax.

OLD BUSINESS

- There was no Old Business for March.

NEW BUSINESS

- Taxpayer Request for ES4 Exemption Qualifications Review: Mr. Thomas Bonner applied for the ES4 homestead exemption and was told by staff members that based on his tax return he would not qualify. Mr. Bonner requested that his application be taken to the Board because he felt the staff was not using the correct income amount. After reviewing the statutory guidelines set forth by the Georgia Department of Revenue, the Board confirmed that Mr. Bonner did not qualify and denied his application for the ES4 exemption. Secretary Saxon stated that she would inform Mr. Bonner of the Board's decision.

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.

- Caporale, Eugene Frank – 2008 Dodge Ram 3500: The Department of Revenue value for the vehicle is \$18,500. Black Book value for the vehicle is \$11,835. The acceptable range for the bill of sale is between \$10,060 and \$13,610. The taxpayer provided a bill of sale for \$9,500. Pursuant to Board policy, the 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 \$11,835 with a second from Board Member Medley and the motion was carried.
- Davidson, Curtis – 2008 Toyota Tundra: Mr. Davidson purchased his tag on December 29, 2023. His appeal was dated 2/22/2024. Mr. Davidson's appeal period ended on February 12, 2024. No action was taken by the Board pursuant to O.C.G.A. 48-5-311 which states appeals must be filed within 45 days of purchase.
- Davis, Casey James – 2007 Honda Accord: The Department of Revenue value for the vehicle is \$5,000. Black Book value for the vehicle is \$1,925. The acceptable range for the bill of sale is between \$1,636 and \$2,214. The taxpayer provided a bill of sale for \$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 \$1,925 with a second from Board Member Medley and the motion was carried.
- Gardner, William – 2011 Ford F-150: The Department of Revenue value for the vehicle is \$11,900. Black Book value for the vehicle is \$6,038. The acceptable range for the bill of sale is between \$5,132 and \$6,944. The taxpayer provided a bill of sale for \$5,500. Pursuant to Board policy, the bill of sale value shall be used when it falls within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$5,500 with a second from Board Member Medley and the motion was carried.
- Harris, Raymond – 2009 Toyota Tacoma: The Department of Revenue value for the vehicle is \$10,475. Black Book value for the vehicle is \$5,000. The acceptable range for the bill of sale is between \$4,250 and \$5,750. The taxpayer provided a bill of sale for \$2,500. 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 \$5,000 with a second from Board Member Medley and the motion was carried.
- Kahn, Clayton – 2016 Ford F-350: The Department of Revenue value for the vehicle is \$33,700. Black Book value for the vehicle is \$17,063. The acceptable range for the bill of sale is between \$14,504 and \$19,622. The taxpayer provided a bill of sale for \$15,000. Pursuant to Board policy, the bill of sale value shall be used when it falls within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$15,000 with a second from Board Member Medley and the motion was carried.
- Payne, Don – 2012 Mack GU700: The Department of Revenue value for the vehicle is \$68,547. Black Book value for the vehicle is \$34,816. The acceptable range for the bill of sale is between \$29,594 and \$40,038. The taxpayer provided a bill of sale for \$20,000. 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 \$34,816 with a second from Board Member Medley and the motion was carried.
- Samples, Paula – 2015 Audi Q7: The Department of Revenue value for the vehicle is \$10,050. Black Book value for the vehicle is \$7,775. The acceptable range for the bill of sale is between \$6,609 and \$8,941. The taxpayer provided a bill of sale for \$0 – the vehicle was an even trade with no cash exchanging. 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 \$7,775 with a second from Board Member Medley and the motion was carried.

2024 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

Map/ Parcel	Taxpayer Name	Status	Map/ Parcel	Taxpayer Name	Status
004-105B	HOOD, EDDIE	Approved	004-105C	THOMAS, PATSY LYNN	Approved
005-012	BRAKE, WILLIAM/PATRICIA	Approved	005D-005	YORK, SHAUN / KAITLYN	Approved
007-003	FOREST GREEN LLC	Approved	008-026	RUSSELL HESTER TRUST	Approved
008-041	KENDALL, LINDA L	Approved	016-081A	RUNDELL, CHRIS / SAMUEL	Approved
019-194	PALMER, BRENDA / DANNY	Approved	021-037	THOMAS, CHARLES / TRINA	Approved
021-103	JULIA D WATERS LIVING TRUST	Approved	022-053A	YOTHER, REMBERT / GLENDA	Approved
022-079	GILREATH, EARL E. JR	Approved	023-044	ANDERT, CLAYTON	Approved
023-069	JOHNSON FAMILY TRUST	Approved	023-073	GRANT, CLAYTON / PATSY	Approved
023-074B	OUTZ, TIM L	Approved	030C-057	75 ALT LLC	Approved
033-050	VANDIVER, SHANNON/DAVID	Approved	033-053	MAUNEY FAMILY TRUST	Approved
033B-023	MATTHEW E GRESS LIV TRUST	Approved	034A-014	DEBROCK, STEVEN/KIMBERLY	Approved
036-094	PALMER, WILLIAM/MEREDITH	Approved	036-101	5 S HOSPITALITY LLC	Approved
036-104	REDD, JAMES	Approved	037-022C	PAYNE, SARA	Approved
037-022D	REDD, JAMES	Approved	037-026	GODFREY, DANA	Approved
042B-112	KIMSEY, WILLIAM/MARTHA	Approved	042C-053B	DEAN, JASON/TAMMY	Approved
045A-043	ALLEN, HENRY	Approved	045A-043A	DONALD, ROBERT	Approved
048D-029	SLEDGE, THOMAS/ANGELA	Approved	049-093	KAI WO LLC	Approved
049-142	MCAVOY, FRED A	Approved	049C-149	LATTY, JACOB/BRIANNA	Approved
050-079	SARBON, JANE	Approved	055-019	CODER, KENT / MARY	Approved
055-083	VANDIVER, ANTHONY/TINA	Approved	057-059	THURMOND, DAN	Approved
059-045	CRESPO, CAREY A JR	Approved	060D-050	HEFNER, STANLEY / LANORA	Approved
062-265	BELLINGHOUSEN, JAMES/REBECCA	Approved	062-255B	DOLES FAMILY REVOCABLE TRUST	Approved
063-012	DAVIS, JEFFREY / DELLA	Approved	063-033	NIX, DAVID / BETH	Approved
063-067A	MEELER, MELANIE / SCOTT	Approved	063-069	LONDON, STANLEY	Approved
064-003	SATTERFIELD, LYNN/ELLEN	Approved	064-013	CRUMLEY, LANDRY/CINDY	Approved
064-066	ETTERLEE, LINDA	Approved	064-087	TURNER, LAMAR / NICOLE	Approved
065-036	WARWICK REVOCABLE TRUST	Approved	068-101	FLANDERS LIVING TRUST	Approved
069-010	BISHOP, DON W	Approved	069-113	DALTON, BRADFORD/GLENDA	Approved
069-456	ESTATE OF PEGGY GOSS	Approved	069-605	MOBLEY FAMILY TRUST	Approved
070-017B	COOK, EVE / CHARLES	Approved	070-334	FORREST, JOHN W	Approved
071-014	BANKE, ANN	Approved	071-019	HOOD, W E III	Approved
071-103	STICKEL, DANIEL / AMY	Approved	074-060D	MCCOLLUM, DUANE	Approved
075-139B	GREZLIK, STANLEY/MARIOLA	Approved	075-140	KINSEY, DOUGLAS E	Approved
075-245	FRANKLIN, JASON / KELLY	Approved	076-020	LUSK, ANGELIA	Approved
077-020	KENT, CHARLENE / KEVIN	Approved	077-090	WEIDEMAN IRREVOCABLE TRUST	Approved
077-109	CRAVEN, SAMUEL / JANET	Approved	078-031	HULSEY FAMILY TRUST	Approved
078-065A	MARTIN, JOSEPH / WANDA	Approved	078-088G	SUMPTION, TAMARA	Approved
078-119E	WIGLEY, ADELE / LELAND	Approved	078-119	WEST, JIMMY	Approved
078-119B	SCHERR, TRACY / RICHARD	Approved	078-164	MOON, ANGELA / JASON	Approved
078-165	LOVELL FAMILY TRUST	Approved	079-008	HAYNES, THOMAS / DEVONNE	Approved
079-108	KIRKPATRICK FAMILY LAND TRUST	Approved	083-035	ESTATE OF PEGGY GOSS	Approved
083-045	REEDER, STEPHEN / KATHIE	Approved	084-034	FORREST, JOHN W	Approved
087-020	LACY, MARILYN	Approved	087-058	COKER PROPERTIES LP	Approved
089-076C	GRAHAM, JUSTIN	Approved	090-066	PRUITT, CAROLE	Approved
090-107	KAHN, PEGGY	Approved	090-131	COLSTON, BEVERLY	Approved
090-143	DIETRICH, HEATHER	Approved	091-024A	EVANS, JOSHUA / ERICA	Approved
091-024B	SPELBRING, JOHN	Approved	091-020	INVERNESS-EMORY INC.	Approved
091-037	FERGUSON FAMILY TRUST	Approved	C01C-123	GLOVER, CATHERINE	Approved

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	MAP / PARCEL	FORM NUMBER	TYPE
GARRIGUS, PATTI	019-277B-001	2024-MH-010	MOBILE HOME
PAYNE, KATHRYN	051-206-001	2024-MH-011	MOBILE HOME N.O.D.
HARKINS, ULENE	090-017-001	2024-MH-012	MOBILE HOME N.O.D.
FERGUSON, CHARLES WAYNE	049A-044-001	2024-MH-013	MOBILE HOME N.O.D.
STINSON, FLO	049A-041-001	2024-MH-014	MOBILE HOME N.O.D.
WOODS, ELNORA	018D-019-001	2024-MH-015	MOBILE HOME N.O.D.
HUGHES, DANIEL	004-029-001	2024-MH-016	MOBILE HOME N.O.D.
TAYLOR, LAMAR	073C-082-001	2024-MH-017	MOBILE HOME
GARDNER, ROBERT	075-342-001	2024-MH-018	MOBILE HOME
SHORE, MICHAEL	090-081-001	2024-MH-019	MOBILE HOME
ROVINELLI, JOYCE	061-142-001	2024-MH-020	MOBILE HOME
JOHNSON, DANIEL	023-069-001	2024-MH-021	MOBILE HOME
STOVALL, COLT	050-088-001	2024-MH-022	MOBILE HOME N.O.D.
KARN, DONALD	023-069-001	2024-MH-023	MOBILE HOME
BOETTNER, ROBERT	029-001	2023-R-026	REAL PROPERTY
MEEKS, FRANCES	049-053	2023-R-027	REAL PROPERTY
MEEKS, FRANCES	049-053	2023-R-028	REAL PROPERTY

EXECUTIVE SESSION:

- Board Member Glover made a motion to enter into Executive Session for the purpose of discussing personnel issues, with a second from Board Member Medley and the motion was carried. The Board exited Executive Session at 10:00 am.

ADJOURNMENT

- Board Member Glover made a motion to adjourn the regular meeting at 10:03 a.m. with a second from Board Member Medley. The motion carried and the meeting was adjourned.

Approved this 10th day of April, 2024.

Roy Johnson

Warren Glover

Adrian Medley

Working Ratio for 2024

**SALES REPORT
WHITE COUNTY**
White County Sales Ratio Analysis

RUN DATE: 2/13/2024

Number of Sales: 653

	100%	/	40%
Mean Ratio %:	97.041		38.82
Median Ratio %:	91.579		36.63
Mode Ratio %:	100.00		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 Coef. of Var. %: 83.841
 Median Std Dev %: 81.544 Coef. of Var. %: 89.042 Coef. of Disp %: 30.436

RUN DATE: 3/12/2024

**SALES REPORT
WHITE COUNTY**
White County Sales Ratio Analysis

Number of Sales: 653

	100%	/	40%
Mean Ratio %:	92.777		37.11
Median Ratio %:	94.741		37.90
Mode Ratio %:	100.00		40.00
Weighted Mean %:	89.197		35.68

Price-Related Differential %: 1.040
***Should be between .96 - 1.04 (DOR Standards)**
.98 - 1.03 (IAAO Standards)

Coef. of Disp %: 20.869 ***Should be less than 15.00**

Mean Std Dev %: 30.728 Coef. of Var. %: 33.120
 Median Std Dev %: 30.790 Coef. of Var. %: 32.50 Coef. of Disp %: 20.304

This is the working 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.