

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

April 10, 2024

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, April 10, 2024. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Adrian Medley, Chief Appraiser Bryan Payne, Conservation Coordinator Lee Johnson 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 March 13, 2024 regular meeting. A motion was made by Board Member Adrian Medley to approve the minutes with a second from Board Member Glover and the motion was carried.

OFFICE UPDATE

- May 2024 Meeting: Secretary Jennifer Saxon asked the Board if the May meeting could be moved to the first Wednesday in May due to deadlines concerning the assessment notices. Moving the meeting would alleviate the need to have a special called meeting for the annual notices. Board Member Medley made a motion to move the May meeting from the regular second Wednesday date of May 8 to the first Wednesday date of May 1, 2024 with a second from Board Member Glover and the motion was carried. The new meeting date will be updated on the website and will be advertised with the White County News and WRWH radio.

OLD BUSINESS

- Sales Ratio: Chief Appraiser Payne reviewed an updated sales ratio report with the Board. The current ratio is **Attachment 1** to these minutes.

NEW BUSINESS

- Biggers Estate Conservation Use Covenant: In 2021, Mr. Mitchell Biggers applied for conservation use on the Estate of Peggy Biggers as the Administrator of the estate. The application began a new, 10 year covenant for the entire parcel. The estate was subsequently divided among three heirs and the necessary deeds were filed. Because the parcel was in conservation use as one parcel, each heir has a statutory requirement to continue the existing covenant through the end of the estate's 10 year covenant period. If any of the three heirs does not agree to continue his portion, then a breach of the entire estate occurs. On February 27, Conservation Coordinator Lee Johnson mailed Intent to Breach letters to the heirs. The letter states that if the parcels are not continued, a breach will occur. Mr. Biggers contacted the office numerous times after receiving the letter stating that he should not be held responsible for a penalty if one of the heirs chose not to continue his

NEW BUSINESS – contd.

portion of the parcel. Mr. Biggers attended the meeting and asked the Board to waive the penalty. Chief Appraiser Payne explained to the Board and Mr. Biggers that a penalty had not yet been assessed. The three heirs had until April 1, 2024 to continue his portion. Because one heir had not yet continued his portion, another letter will be mailed stating that the parcel must be continued within 30 days or breach procedures will continue. If the heir still does not continue his portion, the assessment notice will state that a breach is pending and the heir will have until the end of the appeal period for 2024 to continue his portion. That date will be approximately the end of June. No penalty can be assessed until after all of the appeal rights for the heirs have been exhausted. Mr. Biggers then questioned the Board as to whether the application was valid because he had signed as the sole administrator and one of the other heirs was a co-administrator. He stated that the co-administrator should have been required to sign the application for the estate. Chief Appraiser Payne stated that he had consulted briefly with the County Attorney regarding the matter of co-administrators, but did not have a definitive answer at the time of the meeting. Board Member Medley made a motion to have Chief Appraiser Payne contact the County Attorney again and also to consult with the Georgia Department of Revenue to determine if the application is valid and if the penalty should be assessed if any heir chooses not to continue, with a second from Board Member Glover and the motion was carried.

- **Gulbrandsen Homestead Exemption Request:** Mr. William Gulbrandsen met with the Board to discuss his homestead exemption status. Mr. Gulbrandsen had visited the office to apply for homestead exemption. He stated to staff members that he and his wife, Trina, had moved in with his mother-in-law, Patricia Bayne, who now needs full time care. They assumed her mortgage in order to obtain a home improvement loan to update the house. The deed transferred Mrs. Bayne's full interest to William and Trina. When the deed was processed by staff, Mrs. Bayne's existing homestead exemption was removed. Mrs. Bayne was receiving the ESD exemption for a surviving spouse of a 100% service-related disabled veteran. When Mr. Gulbrandsen was told the exemption had been removed, he stated that Mrs. Bayne was still a full time resident in the home and that the deed work was only executed so that they could live with her as full time caregivers. Mr. Gulbrandsen has had a new deed prepared which adds Mrs. Bayne as a co-owner of the property. He asked the Board if her exemption could be reinstated for 2024 because she never left the homestead. The exemption would be reinstated for 2025 either way because of the pending deed filed in 2024. Board Member Glover made a motion to reinstate the exemption for 2024 based on the information presented, with a second from Board Member Medley and the motion was carried.
- **2024 Potential Conservation Use Breach Letters:** Conservation Coordinator Lee Johnson provided the 2024 potential breaches of conservation use properties. These letters will be mailed to property owners who have a statutory requirement to continue a covenant on a parcel or portion of a parcel who have not yet filed an application to continue. The letters will grant a 30 day period for the new owners to apply. The letters will be delivered via certified mail, requiring a signature and return receipt. The letters are mailed to the seller of the parcel and the buyer, and any other interested parties. Board Member Medley made a motion to approve the mailing of the 2024 potential breach letters, with a second from Board Member Glover and the motion was carried.

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.

- **Allison, Hoyt Harold – 2018 Ford F-150:** The Department of Revenue value for the vehicle is \$23,850. Black Book value for the vehicle is \$17,153. The acceptable range for the bill of sale is between \$14,580 and \$19,726. 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 is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$17,153 with a second from Board Member Medley and the motion was carried.

TAVT APPEALS – Contd.

- Earwood, Jackson – 2008 Ford F-450: The Department of Revenue value for the vehicle is \$18,225. Black Book value for the vehicle is \$12,675. The acceptable range for the bill of sale is between \$10,774 and \$14,576. The taxpayer provided a bill of sale for \$13,500. 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 \$13,500 with a second from Board Member Medley and the motion was carried.
- Emrick, Alicia Ball – 2006 Dodge Ram 3500: The Department of Revenue value for the vehicle is \$15,025. Black Book value for the vehicle is \$8,945. The acceptable range for the bill of sale is between \$7,603 and \$10,287. The taxpayer provided a bill of sale for \$6,500. The vehicle is inoperable and there is no valuation model in Black Book for inoperable vehicles. Pursuant to Board policy, the bill of sale value shall be used when the vehicle condition is a mitigating factor in the sale. Board Member Glover made a motion to set the vehicle value at \$6,500 with a second from Board Member Medley and the motion was carried.
- Kelley, Anita Dawn – 2016 Chevrolet Traverse LT: The Department of Revenue value for the vehicle is \$11,275. Black Book value for the vehicle is \$9,788. The acceptable range for the bill of sale is between \$8,320 and \$11,256. The taxpayer provided a bill of sale for \$10,000. 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 \$10,000 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
006-083	Schwartz, Michael	Approved	006-083	Schwartz, Michael	Released
006-102	Johnson, Gregory/Lisa	Approved	006-102	Johnson, Gregory/Lisa	Released
016-013	Zinca LLC	Approved	016-023	Ramsey, Rebecca / Ashlie	Approved
017-046	Dziejowski, David/Heitler,Stephen	Approved	021-037A	Thomas, Charles / Trina	Approved
023-063C	Reed, Ansley	Approved	023-081A	Reed, Andrew / Sarah	Approved
031-162	Ball, Samuel/Ball, Karen/Cox, Kristin	Approved	034D-166	Hata McLean Properties, LLC	Approved
035-052	Cormier, Dennis / Laura	Approved	035-076	Griffin, Carter/Griffin,Nina/Odom,Vanessa	Denied
049-129A	Thomas, Trina / Charles	Approved	049-129B	Thomas, Wallace / Elaine	Approved
051E-073	Lawrence, Rodney	Approved	058C-068B	Hatcher, Russell / Donna	Approved
062-205	Clark,Marlena / Seymore,Michael	Approved	062-264	Gale, Dave / Beverly	Denied
063-012A	Hamilton, James / Kristen	Approved	065-032	Fish Knot Farm LLC	Approved
068-247	Lobe Family Trust	Approved	071-044	Sautee Manor LLC	Approved
071-081A	Hancock, Scott/Judy	Approved	073-154	Newman Family Partnership LP	Approved
074-124	McCollum, Wanda	Approved	075-201	Matthews,Michael/Evelyn	Approved
076-207A	Stephens, Barry/Cindy	Approved	077-079	London, Stanley	Approved
077-092	Boyd, Thomas	Approved	078-068	Amthor Family Living Trust	Approved
078-076	Irvin, Randy	Approved	078-077	Head, Allen / Susan	Approved
078-077A	Head, Douglas / Kathryn	Approved	078-244	Bunch, Josh / Alicia	Approved
078-248	West, Jonathan/Amanda	Approved	079-042	McDougald, Stanley / Sheree	Approved
079-112	West, Jacky	Approved	083-018H	Guerrucci, Paul/Smith, Kristy	Approved
083-018H	Guerrucci, Paul/Smith, Kristy	Released	088-064	Broward LLC / Herrera, Evelio	Approved
089-115	Wade, Sarah / Matthew	Approved	090-081	Shore, Carol	Approved
090-084	Shore, Carol	Approved	091-036	Taylor, Cynthia	Approved

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	MAP / PARCEL	FORM NUMBER	TYPE
Nacoochee Trading Post & Grub	P0085524	2023-P-073	Personal Property
Geeta Inc. DBA Riverbend Motel	P0075275	2023-P-074	Personal Property
Big Willie’s Woodworking	P0082995	2023-P-075	Personal Property
Palmer, David	064-075	2023-R-029	Real Property
Myers, Maxwell	076-262	2023-R-030	Real Property
Behrens, Brian / Melinda	072-304	2023-R-031	Real Property
Behrens, Brian / Melinda	072-304	2023-R-032	Real Property
Williams, J.T.	048A-133	2023-R-033	Real Property
Baez-Melendez, Abraham	061-075	2023-R-034	Real Property
Burbage Real Estate LLC	049C-100-001	2024-MH-024	Mobile Home
Bailey, Dennis	050-107Q-001	2024-MH-025	Mobile Home
Garcia Brothers Construction	049C-072-001	2024-MH-026	Mobile Home
Allen, Joseph	074-139-001	2024-MH-027	Mobile Home
Freedom Ranch LLC	022-123-001	2024-MH-028	Mobile Home
Berrong, Lavern	046C-029-001	2024-MH-029	Mobile Home
Dubose, Brandon	022-157A-001	2024-MH-030	Mobile Home
Smith, Dean	035-011-003	2024-MH-031	Mobile Home
Smith, Dean	035-011-006	2024-MH-032	Mobile Home
Smith, Anthony	035-011-007	2024-MH-033	Mobile Home
Smith, Anthony	035-011-004	2024-MH-034	Mobile Home

ADJOURNMENT

- Board Member Glover made a motion to adjourn the regular meeting at 10:13 a.m. with a second from Board Member Medley. The motion carried and the meeting was adjourned.

Approved this 1st day of May, 2024.

Roy Johnson

Warren Glover

Adrian Medley

Working Ratio for 2024

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

RUN DATE: 3/12/2024

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
 Median Std Dev %: 30.790

Coef. of Var. %: 33.120
 Coef. of Var. %: 32.50

Coef. of Disp %: 20.304

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

RUN DATE: 4/09/2024

Number of Sales: 631

	100%	/	40%
Mean Ratio %:	93.997		37.60
Median Ratio %:	96.080		38.43
Mode Ratio %:	100.00		40.00
Weighted Mean %:	92.437		36.97

Price-Related Differential %: 1.017
 *Should be between .96 - 1.04 (DOR Standards)
 .98 - 1.03 (IAAO Standards)

Coef. of Disp %: 14.142 *Should be less than 15.00

Mean Std Dev %: 22.705
 Median Std Dev %: 22.801

Coef. of Var. %: 24.155
 Coef. of Var. %: 23.731

Coef. of Disp %: 13.638

**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.*