

**MINUTES OF WHITFIELD COUNTY BOARD OF ASSESSORS  
MARCH 11, 2008**

MEETING CALLED TO ORDER AT 8:30 AM, BY CHAIRMAN TOM MINOR, DERAL YORK VICE CHAIRMAN AND MEMBERS ANGELA GORDY, BOB SEATON AND AMEE KILLION WERE PRESENT.

REVIEWED AND APPROVED MINUTES OF THE FEBRUARY 12, 2008 MEETING, MOTION MADE BY ANGELA GORDY AND SECOND BY BOB SEATON.

**OLD BUSINESS**

REVIEWED LIST OF BOE APPEAL HEARINGS SCHEDULED FOR BOE MARCH 14, 18,19,20,21 & 24<sup>th</sup> 2008 (ATTACHED)

PERSONAL PROPERTY DIRECTOR JENNIFER JONES PROVIDED:

- A) LIST OF ACCOUNTS TO GET ASSESSMENT NOTICES MAILED MARCH 11, 2008 (566) ANGELA GORDY MADE MOTION TO APPROVE SECOND BY BOB SEATON
- B) LIST OF NON COLLECTIBLES PROVIDED BY TAX COMMISSIONERS OFFICE ON PERSONAL PROPERTY AND MANUFACTURED HOMES TO BE TAKEN OFF, MOTION MADE TO APPROVE BY BOB SEATON AND SECOND BY ANGELA GORDY
- C) BOARD REVIEWED LIST PROVIDE ON CURRENT COUNT OF PERSONAL PROPERTY RETURNS RECEIVED ( 1680)
- D) PROVIDED COPY OF TAX BILL AND INFORMED BOARD THAT WE WERE WORKING WITH TAX COMMISSIONERS OFFICE TRYING TO HAVE THE "APPEAL" STATEMENT ADDED TO MANUFACTURED HOME BILLS

LEAD APPRAISER TROY COLLIS REPORT TO THE BOARD WAS A WRITTEN PRESENTATION REVIEWED BY THE BOARD

- A) LAND AND BUILDING SCHEDULES RECOMMENDATIONS WERE DISCUSSED/REVIEWED AND TABLED BY THE BOARD, THEY REQUESTED ADDITIONAL DOCUMENTATION/INFORMATION FROM TROY BEFORE APPROVED AND ADOPTED FOR 2008.
- B) BOARD REVIEWED TAXPAYER APPEAL CUVA 11-249-01-000 ACTION CAPITAL PROPERTIES , LLLP LETTER WAS SENT REQUESTING INFORMATION CONFIRMING THAT 80% OF GROSS INCOME WAS DERIVED FROM BUSINESS
- C) BOARD REVIEWED LETTER FROM DEPT OF AUDITS REGARDING 2007 RATIO STUDY EXAMPLES.
- D) BOARD REVIEWED BOE DECISION REGARDING TIMBER CUT 12-252-16-000 PAUL LUSK: MOTION TO ACCCEPT THE BOARDS DECISION WAS MADE BY ANGELA GORDY AND SECOND BY DERAL YORK
- E) BOARD REVIEWED 2<sup>nd</sup> REQUEST OF PBC HOLDINGS LLC 12-315-01-046 FOR VALUE CHANGE 2006-2007; MOTION RESTATED BY ANGELA GORDY TO ACCEPT LATE APPEAL AND SECOND BY DERAL YORK. TOM MINOR CHOSE TO RECUSE HIM SELF FROM THIS DECISION.
- F) HAROLD SUTTON CAME IN ADDRESSED THE BOARD ON LATE APPEAL PARCEL: 13-135-01-000 177.58 ac @ 9:30, HE WAS PROVIDED WITH CUVA FORMS AND RETURN VALUE FORM TO FILL OUT IF HE WANTED TO APPLY OR MAKE A RETURN VALUE FOR 2008.
- G) C U V A PARCELS & VALUES NOT READY WILL BE FORTH COMING VERY SOON.

DANNY SANE ADDRESSED THE BOARD ON:

- A) ESTABLISHING A MINIMUM VALUE THRESHOLD, PREVIOUS RULING STILL STANDS, NONE ESTABLISHED
- B) SENIOR EXEMPTION MARY SUE BROOKER 12-241-06-003: HE SAID HE WAS IN MEETING WHEN SHE CAME IN AND ASK THE BOARD ON HER BEHALF TO ACCEPT; ANGELA GORDY MADE MOTION TO ACCEPT AND SECOND BY DERAL YORK
- C) HOMESTEAD EXEMPTION 12-292-01-002 ANDREW EDWARD HANNAH; MOTION MADE TO ACCEPT BY ANGELA GORDY AND SECOND BY DERAL YORK

BOARD REVIEWED MEMO FROM BOARD OF COMMISSIONERS OFFICE REGARDING DEADLINE FOR 2007 PURCHASE ORDERS ON EXPENDITURES

**NEW BUSINESS**

BOARD REVIEWED & DISCUSSED M E & SANDY BEARDEN 11-299-02-025 REQUEST FOR ADJUSTMENT IN VALUE FOR 2004, 2005, 2006, 2007 ON GARAGE CHARGED; MOTION MADE TO ALLOW CORRECTION MADE BY DERAL YORK AND SECOND BY ANGELA GORDY.

BOARD REVIEWED REQUEST FOR SENIOR HOMESTEAD EXEMPTION FOR 2008 27-128-15-000 APPLICANT CAROLYN ENSLEY LIVES IN CALIFORNIA; MOTION MADE TO DENY MADE BY DERAL YORK AND SECOND BY ANGELA GORDY,

BOARD REVIEWED & DISCUSSED EXEMPTION/TAXATION OF 12-296-02-093 FIRST UNITED PENTECOSTAL CHURCH; BOARD DECIDED TO TAKE 60% OF LAND FOR PARKING LOT OF CHURCH AND ALLOW EXEMPTION ONLY ON THAT PART OF THE PARCEL TO BE COMBINED WITH ORIGINAL PARCEL THAT CHURCH IS LOCATED ON; MOTION MADE BY DERAL YORK AND SECOND BY BOB SEATON (DANNY SANE PRESENT DURING DISCUSSION)

BOARD REVIEWED Q PUBLIC PROPOSAL; TABLED TILL APRIL MEETING SO BOARD COULD LOOK AT WEBSITE AND REVIEW

BOARD INFORMED OF PLAT & DOCUMENT SCANNING PROJECT PLANNED BY GIS DEPARTMENT WHITFIELD COUNTY IN THE TAX ASSESSORS OFFICE.

BOARD DISCUSSED POSSIBILITY OF MAIL VENDOR; TABLED TILL APRIL MEETING TO GET BID'S THAT INCLUDED A POST MARK OPTION.

BOARD REVIEWED DOR 2008 OWNER HARVESTED VALUES TO BE USED.

BOARD REVIEWED PROPERTIES UNDER APPEAL: IF REVIEWED AND NO CHANGE CAN BE MADE FORWARD TO BOE, IF CHANGE CAN BE MADE DO SO AND NOTIFY TAXPAYER WITH NOTICE.

REVIEWED DALTON-WHITFIELD COUNTY PLANNING COMMISSION AGENDA.

REVIEWED FYI MATTERS; SUPERVISOR TRAINING- TAX COMMISSIONERS SCANNED EXEMPTION LETTERS- NEW AUDIT DEPT DIRECTOR- ETC

MOTION TO ADJOURN BY ANGELA GORDY AND SECOND BY AMEE KILLION. MEETING ADJOURNED AT 11:35 AM.