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Property appraiser aims for fair tax bills

by By Joel Martin Senior writer
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Vivian White wants businesses and industries to ante up on personal property taxes.

“It bothers me when people have to pay more taxes because somebody else doesn’t pay their fair share,” said White, who started in September as Troup County’s personal property appraiser after 10 years in the same

role in Tift County.

Personal property taxes apply to inventory and equipment - everything except the building and land itself - as well as motor vehicles, aircraft, boats, billboards and cell phone towers.

“Cell phone carriers have been getting away with murder in the whole state of Georgia” because county appraisers usually don’t have enough expertise about the industry and because carriers tend to be vague about their assets, White said.

Now that she’s on the job, Troup will be getting substantially more tax revenue from the county’s 62 cell phone towers, White said.

“We’ve been getting revenue from cell towers, but inside the switch houses beside the towers is where the most value is,” she said. “There are millions of dollars in conduits, transistors and highly sophisticated computerized systems” that will be taxed in Troup County for the first time.

Personal property returns were mailed last week, and April 1 is the deadline for getting them back to the county appraisal office. If a business fails to comply, “I use my best available evaluation tools to determine what the value might be,” White said.

“I strongly encourage property owners to file the returns. I don’t like to guess what the value is.”

The returns include an oath to tell the truth, but White will investigate when something just doesn’t seem right. She also does random walk-throughs and audits to keep values accurate.

White, who has increased the number of personal property accounts from 3,400 to 3,858 and counting, said, “I have to diligently seek it out. I learned that a lot of personal property is missing off the digest.”

She recommends the county adopt an audit system in which every business would be looked at during a five-year period. In Tift County, the move added

\$800,000 to the tax digest over three years, compared to auditing costs of \$127,000.

Troup's former personal property appraiser, David Noles, retired in February 2009. The job was contracted out in 2010, but "it's important to have someone in the office to be able to answer questions from the public and follow up on personal property returns," said Chief Appraiser Dana Eaton.

"Vivian brings a lot of knowledge and experience in personal property," Eaton said. "She's a very big asset to this office and the county."

White has a bachelor's degree from Florida Memorial College in Miami and has taken classes in auditing and accounting at the University of Georgia.

Meanwhile, Troup County has completed the conversion to mass appraisal software and expects to wrap up a countywide review of real property by the end of this year.

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