

WHITE COUNTY BOARD OF ASSESSORS
Meeting Minutes
July 12, 2023
9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, July 12, 2023. 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 June 14, 2023 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

- 2023 Digest Status: Chief Appraiser Payne stated to the Board that the 2023 digest had been delivered to the Tax Commissioner and that she had distributed the necessary information to the taxing authorities. 5 Year Ads are scheduled to appear in the July 13 edition of the White County News.
- 2023 30 Day Notices of Assessment: Chief Appraiser Payne provided an update regarding the 30 day notices of assessment. Only 1 second appeal has been received at this point, however the appeal period does not expire until Friday, July 21, 2023.

NEW BUSINESS

- 048B – 093 Breach of Covenant: The Board reviewed a covenant for Map 048B Parcel 093. The property was sold from Allen Dean Watkins and Tracy Watkins to Austin Peters and Megan B. Peters as recorded in the deed records of the White County Clerk of Superior Court in Deed Book 1869 Page 463 on August 26, 2022. Said parcel was in an active conservation use covenant signed by the Watkins and recorded on May 12, 2021. Upon sale of the property, the buyers were required to continue the covenant or face a breach with penalty. Several attempts were made to reconcile this issue prior to this meeting to no avail. After reviewing the information, Board Member Medley made a motion to execute the breach of covenant, with a second from Board Member Glover and the motion was carried. The paperwork will be returned to Conservation Coordinator Lee Johnson for processing.
- 2023 Digest Submission Package: Secretary Jennifer Saxon provided the 2023 Millage Rollback paperwork to Chairman Johnson for signing. These documents will be returned to the Tax Commissioner after this meeting. Secretary Saxon also advised that she would contact Chairman Johnson regarding the remaining digest submission package forms when they were ready for his signature. The signed forms will be delivered to the Tax Commissioner prior to July 24, 2023.

OLD BUSINESS: There was no old business for July.

APPEALS

- Betterton, Brady – 2006 Ford F350: The Department of Revenue value for the vehicle is \$4,625. Black Book value for the vehicle is \$9,225. The acceptable range for the bill of sale is between \$7,841 and \$10,609. The taxpayer provided a bill of sale for \$250. The vehicle is currently inoperable and in very poor condition. Black Book value does not reflect a condition adjustment for inoperable vehicles. Pursuant to Board policy which states that the Board may determine a value based on all condition factors, Board Member Glover made a motion to set the vehicle value at \$2,000 with a second from Board Member Medley and the motion was carried.
- Campbell, Todd – 2006 Toyota Tundra: The Department of Revenue value for the vehicle is \$8,950. Black Book value for the vehicle is \$7,013. The acceptable range for the bill of sale is between \$5,961 and \$8,065. The taxpayer provided a bill of sale for \$4,000. This vehicle has a rebuilt title, which the taxpayer provided to the Board for review. Pursuant to Board policy, the Board may determine a value based on all condition factors. Board Member Glover made a motion to set the vehicle value at \$4,000 based on the rebuilt title information, with a second from Board Member Medley and the motion was carried.
- Carr, Timothy – 2013 Hyundai Veloster: The Department of Revenue value for the vehicle is \$6,450. Black Book value for the vehicle is \$2,144. The acceptable range for the bill of sale is between \$1,822 and \$2,466. The taxpayer provided a bill of sale for \$2,000. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$2,000 with a second from Board Member Medley and the motion was carried.
- Frost, Darrel – 2013 Toyota Prius: The Department of Revenue value for the vehicle is \$13,050. The Black Book value for the vehicle is \$8,913. The acceptable range for the bill of sale is between \$7,576 and \$10,250. The taxpayer provided a bill of sale for \$8,000. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$8,000 with a second from Board Member Medley and the motion was carried.
- Gibson, Nicholas – 2015 Nissan Sentra: The Department of Revenue value for the vehicle is \$7,325. The Black Book value for the vehicle is \$2,219. The acceptable range for the bill of sale is between \$1,886 and \$2,552. The taxpayer provided a bill of sale for \$2,500. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$2,500 with a second from Board Member Medley and the motion was carried.
- Karamousadakis, Emmanouil – 2014 Tesla S Model: The Department of Revenue value for the vehicle is \$30,550. The Black Book value for the vehicle is \$8,613. The acceptable range for the bill of sale is between \$7,321 and 9,905. The taxpayer provided a bill of sale for \$3,000. 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 \$8,613 with a second from Board Member Medley and the motion was carried.

APPEALS – Contd.

- Queen, James David – 2012 Chevrolet Malibu LS: The Department of Revenue value for the vehicle is \$6,075. The Black Book value for the vehicle is \$2,325. The acceptable range for the bill of sale is between \$1,976 and \$2,674. The taxpayer provided a bill of sale for \$2,500. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$2,500 with a second from Board Member Medley and the motion was carried.
- Wiese, Mark – 2017 Honda CRV: The Department of Revenue value for the vehicle is \$23,375. The Black Book value for the vehicle is \$17,412. The acceptable range for the bill of sale is between \$14,800 and \$20,024. The taxpayer provided a bill of sale for \$15,000. Pursuant to Board Policy, the bill of sale shall be used when the value is 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.

2023 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
042C-048	Sims, Terry	Approved
042C-051	Sims, Terry	Approved
042C-052A	Sims, Terry	Approved
043-006	Sims, Terry / Sims, Terri	Approved
043-007A	Sims, Terry	Approved
048B-093	Watkins, Allen / Watkins, Tracy	Breach
055D-082	Bagley, Troy	Release
071-090	Clark-Kuschner Family Trust	Approved

E & R SIGNATURES

- There were no Error and Releases for July.

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:30 a.m., with a second from Board Member Glover and the motion was carried.

Approved this 9th day of August, 2023.

Roy Johnson

Warren Glover

Adrian Medley