

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

August 9, 2023

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 9, 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 Adrian Medley.

MINUTES

- The Board reviewed and signed the minutes from the July 12, 2023 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Medley and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne provided a budget update for the Board's review. The new fiscal year began July 1, 2023.
- Chief Appraiser Payne stated that the 2023 year had been closed out upon receiving the notice of Collection Order approval from the Tax Commissioner on August 1, 2023. He advised the Board that the staff would continue on with the 2024 assessment work.
- Chief Appraiser Payne presented a quote to the Board from TrueRoll, an audit company who audits homestead exemptions for counties. Net homestead exemptions for the 2023 digest year equaled \$227,016,938. Chief Appraiser Payne stated that while the staff makes every effort to verify eligibility, the resources needed to research every exemption for unqualified applicants were simply not available to the staff. An audit could recover lost revenue for the county by discovering these applicants that do not qualify. The Board stated they would review the proposal.

OLD BUSINESS

- There was no Old Business for August.

NEW BUSINESS

- Hubbard Conservation Use Breach 062-167A: Ms. Lori Hubbard was present to discuss the breach of her conservation use covenant on 062-167A. Ms. Hubbard applied for conservation use on the subject parcel in 2020. In 2021, a deed was executed which added another party to the ownership of Ms. Hubbard's parcel. This action required Ms. Hubbard and the additional owner to continue the existing covenant in both names via a new application. When Ms. Hubbard failed to continue the covenant before April 1, 2022, the required intent to breach letter and assessment notice showing covenant broken as the reason were mailed by this office. Still, no response was received from Ms. Hubbard and the Board voted at the August 10, 2022 meeting to forward the breach to the Tax Commissioner for processing. A penalty bill was generated for the breach at that time. Ms. Hubbard contends that she

NEW BUSINESS – Contd.

was not made aware of the breach in a timely manner and asked the Board to waive the breach penalty. She stated that when she paid her regular property taxes on November 30, 2022, she was not told that a penalty bill was outstanding and she wasn't aware of the penalty bill until recently when she received a phone call for collection from the Tax Commissioner's Office. Upon review of the file and required notifications the Board determined that the breach was assessed correctly and advised Ms. Hubbard that they did not have the authority to waive the penalty.

- Wilderness Lake LLC – Appeal of Conservation Denial 091-036: Mr. Borden Taylor submitted a request for review of the denial of conservation for parcel 091-036. This parcel is a 2.98 ac parcel in the name of Wilderness Lake LLC. Many of the adjoining parcels are owned by the Taylor family also but are titled in individual names rather than the LLC. Because the adjoining parcels are titled differently, initially the application was denied because the parcel is less than 10 acres and it not actively used for a qualifying use. Mr. Taylor provided LLC paperwork showing that the LLC had a sole member, Ms. Cynthia Taylor. After review of the provided documentation, the application for conservation use was approved.

APPEALS

- Almand, Donald – 2012 Jeep Liberty: The Department of Revenue value for the vehicle is \$7,975. This vehicle was purchased at a government auction. The taxpayer provided a bill of sale for \$700. Pursuant to Board policy, the bill of sale shall be used when the vehicle is purchased from a government entity. Board Member Glover made a motion to set the vehicle value at \$700, with a second from Board Member Medley and the motion was carried.
- Coleman, Joseph – 2008 Jeep Wrangler: The Department of Revenue value for the vehicle is \$12,325. Black Book value for the vehicle is \$4,000. The acceptable range for the bill of sale is between \$3,400 and \$4,600. The taxpayer provided a bill of sale for \$3,500. 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 \$3,500, with a second from Board Member Medley and the motion was carried.
- Crane, Jeremy – 2003 Ford F-150 Lightning Truck: The Department of Revenue value for the vehicle is \$10,800. The taxpayer provided a bill of sale for \$40,100. When the tag was purchased, the bill of sale value was used to calculate the Title Ad Valorem Tax fee. The Black Book value for the vehicle is \$12,150. The acceptable range for the bill of sale is between \$10,328 and \$13,973. Pursuant to Board Policy, 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 \$12,150, with a second from Board Member Medley and the motion was carried.
- Ravan, Freddie – 2018 Ford Taurus: The Department of Revenue value for the vehicle is \$16,325. This vehicle was purchased at a government auction. The taxpayer provided a bill of sale for \$3,328. Pursuant to Board Policy, the bill of sale shall be used when the vehicle is purchased from a government entity. Board Member Glover made a motion to set the vehicle value at \$3,328, with a second from Board Member Medley and the motion was carried.

APPEALS – Contd.

- Smith, Kayli – 2012 Kia Sorento EX: The Department of Revenue value for the vehicle is \$8,000. Black Book value is \$4,763. The acceptable range for the bill of sale is between \$4,049 and \$5,477. The taxpayer provided a bill of sale for \$5,000. Pursuant to Board Policy, the bill of sale shall be used when it falls 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.
- Turner, Danielle – 2013 Ford Transit Van: The Department of Revenue value for the vehicle is \$9,425. Black Book value for the vehicle is \$4,388. The acceptable range for the bill of sale is between \$3,730 and \$5,046. The taxpayer provided a bill of sale for \$4,800. Pursuant to Board Policy, the bill of sale shall be used when it falls within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$4,800, with a second from Board Member Medley and the motion was carried.
- Wiley, Dennis – 2015 Ford F-250 Super Duty: The Department of Revenue value for the vehicle is \$18,350. Black Book value for the vehicle is \$13,075. The acceptable range for the bill of sale is between \$11,114 and \$15,036. The taxpayer provided a bill of sale for \$12,000. Pursuant to Board Policy, the bill of sale shall be used when it falls within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$12,000, with a second from Board Member Medley and the motion was carried.

E & R SIGNATURES

- There were no Error and Releases for August.

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 10:11 a.m. with a second from Board Member Medley. The motion carried and the meeting was adjourned.

Approved this 13th day of September, 2023.

Roy Johnson

Warren Glover

Adrian Medley