

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

September 13, 2023

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, September 13, 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 Secretary Jennifer Saxon.

MINUTES

- The Board reviewed and signed the minutes from the August 9, 2023 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Adrian Medley and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Payne stated that 2024 work was continuing and that he was reviewing sales regularly.

NEW BUSINESS

- 2022 DOAA Audit Appeal: The White County Board of Commissioners has appealed the 2022 ratio study from the Department of Audits and Accounts on behalf of the Board of Assessors. Chief Appraiser Payne, Deputy Chief Appraiser Jennifer Saxon and Interim County Manager Billy Pittard attended the hearing which was held Friday, September 1, 2023. The results of the appeal are pending at the time of this meeting.
- 2023 BOE Appeal Hearings: Secretary Saxon presented the Board with the results of the 2023 Board of Equalization appeals. Only one request to appeal to Superior Court has been received so far. The Board requested that the required Settlement Conference for that appeal be scheduled for October 11, the same day as the regular October meeting.
- Stanley Barnes Conservation Application for 023-063C: Mr. Barnes visited the office on January 10, 2023 to renew his conservation use application. Mr. Barnes had received one certified letter packet for two covenants. When he renewed, the staff only processed one application. When Mr. Barnes received his bills, he brought them to the office and questioned why the second application had not been processed originally. Chief Appraiser Payne asked the Board if the second application could be accepted now, since it was a clerical error on the part of the staff. Board Member Glover made a motion to accept the application with a second from Board Member Medley and the motion was carried.

APPEALS

- Brock, Jesse – 2017 Husqvarna FE 450 Motorcycle: The Department of Revenue value for the vehicle is \$6,375. Black Book value for the vehicle is \$4,020. The acceptable range for the bill of sale is between \$3,417 and \$4,623. The taxpayer provided a bill of sale for \$3,500. 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 \$4,020 with a second from Board Member Medley and the motion was carried.
- Dean, Catherine – 2019 Subaru Outback: The Department of Revenue value for the vehicle is \$27,425. Black Book value for the vehicle is \$21,413. The acceptable range for the bill of sale is between \$18,201 and \$24,265. The taxpayer provided a bill of sale for \$21,500. Pursuant to Board policy, the bill of sale value shall be used when it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$21,500 with a second from Board Member Medley and the motion was carried.
- Harris, Jonathan – 2007 Hyundai Santa Fe: The Department of Revenue value for the vehicle is \$4,450. Black Book value for the vehicle is \$2,925. The acceptable range for the bill of sale is between \$2,486 and \$3,364. The taxpayer provided a bill of sale for \$466. 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 \$2,925 with a second from Board Member Medley and the motion was carried.
- Keene, Kristy – 2015 Jeep Renegade: The Department of Revenue value for the vehicle is \$12,400. Black Book value for the vehicle is \$5,100. The acceptable range for the bill of sale is between \$4,335 and \$5,865. The taxpayer provided a bill of sale for \$1.00. 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 \$5,100 with a second from Board Member Medley and the motion was carried.
- Whitlock, Elizabeth – 2010 Subaru Forester: The Department of Revenue value for the vehicle is \$5,825. Black Book value for the vehicle is \$2,988. The acceptable range for the bill of sale is between \$2,540 and \$3,436. The taxpayer provided a bill of sale for \$3,000. Pursuant to Board policy, the bill of sale value shall be used when it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,000 with a second from Board Member Medley and the motion was carried.
- York, Casey – 2001 Ford F-150: The Department of Revenue value for the vehicle is \$3,750. Black Book value for the vehicle is \$1,083. The acceptable range for the bill of sale is between \$921 and \$1,245. The taxpayer provided a bill of sale for \$1,000. Pursuant to Board policy, the bill of sale value shall be used when it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,000 with a second from Board Member Medley and the motion was carried.

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Mobley, William Phillip	075-223	2023-R-002	Real Property
Gee, Gary	037C-021	2023-R-003	Real Property
Gee, Gary	037C-025	2023-R-004	Real Property
Cathey, Mike	089-059	2023-R-005	Real Property
Meggs, Cecelia	083-037	2023-R-006	Real Property
Suaava, LaFaye	030D-046	2023-R-007	Real Property
Thomas, Quentin	021-056C	2023-R-008	Real Property
Pursley, Richard	021-056	2023-R-009	Real Property
Yonah Mountain Dentistry	P0085820	2022-P-039	Personal Property
Sparrow & Willow LLC	P0085550	2022-P-040	Personal Property
Thomas, Edsel	P0082841	2022-P-041	Personal Property
Skylake Galleries	P0077021	2022-P-042	Personal Property
Ratliff, Jane	P0082840	2022-P-043	Personal Property
Cleveland Gainesville Z Inc	P0081432	2022-P-044	Personal Property
Café Cancun Express	P0081393	2022-P-045	Personal Property
Terry, Theresa	020-004-001	2023-MH-049	Mobile Home

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:43 a.m. with a second from Board Member Glover. The motion carried and the meeting was adjourned.

Approved this 11th day of October, 2023.

Roy Johnson

Warren Glover

Adrian Medley