

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

October 11, 2023

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, October 11, 2023. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Chief Appraiser Bryan Payne and Secretary Jennifer Saxon.

CALL TO ORDER

- Board Chairman Roy Johnson called the meeting to order at 9:15 a.m. The meeting was delayed due to a conflict with the reserved conference room. The meeting location was moved to the Board of Commissioners conference room.

INVOCATION

- The invocation was delivered by Board Member Warren Glover.

MINUTES

- The Board reviewed and signed the minutes from the September 13, 2023 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Chairman Johnson and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne updated the Board on the status of the office and stated that the staff is preparing for next assessment year.

OLD BUSINESS

- 2022 DOAA Audit Appeal: The appeal results were received via email on September 26, 2023. The revised ratio is 34.07. The initial ratio was 34.04. No significant improvement resulted from the appeal.

NEW BUSINESS

- Minelli Voluntary Breach Request: Mr. Vincent Minelli, owner of Parcel 079-051, has requested a voluntary breach of his conservation covenant. Mr. Minelli has sold the property and the buyer does not wish to continue the existing covenant. Board Member Glover made a motion to send the breach to the Tax Commissioner for processing, with a second from Board Chairman Johnson and the motion was carried. Secretary Jennifer Saxon stated that she would have Conservation Coordinator Lee Johnson forward the paperwork after the meeting.
- Contract Specialist Needs / DOR Review Year Compliance: Chief Appraiser Payne addressed the Board regarding assistance with the assessment process. Specialists in sales ratio analysis are available on a contract basis and Chief Appraiser Payne stated that with the ratio continuing to fall below compliant levels, this service would be a positive step toward correcting the values. He also advised the Board that 2023 is the County's audit year with the Department of Revenue. If the deficiencies from the last audit have not been corrected by the time of the 2023 audit, the Department of Revenue can take

NEW BUSINESS – Contd.

action against the County. Actions can include, but are not limited to, a per parcel fine and placing the office under consent order. Chief Appraiser Payne also expressed the need for contract field appraisers for a one year period, until the next budget cycle when two additional full time appraisers can be requested. With the level of growth in the county, the workload is too much for the current field staff. The office has been operating with the same number of field appraisers since 2005.

- **BOE Hearing Concerns for Future Meetings:** Chief Appraiser Payne expressed concerns and frustration regarding the 2023 Board of Equalization hearing process. He stated that too many appeals were scheduled for each time block by the Appeal Administrator. Many hearings ran over into the next time block, so taxpayers were waiting for hours for their appeal to be heard. Currently, all the appellants are sent into the same room, so the entire room hears every appeal. Chief Appraiser Payne has requested in the past to have the hearings on a more personal level, where the appellant meets with the Board of Equalization Members and the Assessor Representative alone instead of the taxpayer having to stand up in front of all the other appellants and present their case. Other counties conduct the hearings individually. Chief Appraiser Payne also told the Board that one appellant had requested to have his appeal heard via video conference, but the Board of Equalization did not have functioning equipment at the time of the meeting. As a result, the taxpayer has now requested to continue his appeal to Superior Court because he was not able to understand what was happening during the hearing. Chief Appraiser Payne would like for the Board of Assessors to address these concerns in writing to the Appeal Administrator. Board Member Glover made a motion to address the concerns in writing to the Appeal Administrator, with a second from Board Chairman Johnson and the motion was carried. Chief Appraiser Payne said the letter would be prepared for Board review by the November meeting date.

APPEALS

- **Cochran, Johnny – 2013 Volkswagen GTI:** The Department of Revenue value for the vehicle is \$9,300. Black Book value for the vehicle is \$3,350. The acceptable range for the bill of sale is between \$2,848 and \$3,853. The taxpayer provided a bill of sale for \$2,000. 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 \$3,350 with a second from Board Chairman Johnson and the motion was carried.
- **Gibson, Jesse – 2017 Ford F-450:** The Department of Revenue value for the vehicle is \$46,425. Black Book value for the vehicle is \$22,788. The acceptable range for the bill of sale is between \$19,370 and \$26,206. The taxpayer provided a bill of sale for \$20,000. 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 \$20,000 with a second from Board Chairman Johnson and the motion was carried.
- **Oliver, Jessica – 2004 Honda Odyssey Van:** The Department of Revenue value for the vehicle is \$2,100. Black Book value for the vehicle is \$1,069. The acceptable range for the bill of sale is between \$909 and \$1,229. The taxpayer provided a bill of sale for \$1,200. 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 \$1,200 with a second from Board Chairman Johnson and the motion was carried.
- **Skelton, Bart – 2007 Chevrolet Avalanche:** The Department of Revenue value for the vehicle is \$7,850. Black Book value for the vehicle is \$2,307. The acceptable range for the bill of sale is between \$1,961 and \$2,653. The taxpayer provided a bill of sale for \$2,000. 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 \$2,000 with a second from Board Chairman Johnson 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
Wimpey, Jonathon	060C-040	2023-R-010	Real Property
Thackray, Christopher	C01C-019	2023-R-011	Real Property
Hadden, Ernest	069-132	2023-R-012	Real Property
Sims, Gerald	030D-049	2023-R-013	Real Property
Unique Paving	P0070033	2022-P-046	Personal Property
McCay, James	P0074594	2022-P-047	Personal Property
Spain Farms	P0081444	2022-P-048	Personal Property

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:54 a.m. with a second from Board Chairman Johnson. The motion carried and the meeting was adjourned.

Approved this 8th day of November, 2023.

Roy Johnson

Warren Glover

Adrian Medley