

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes
November 8, 2023
9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, November 8, 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 and signed the minutes from the October 11, 2023 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Member Adrian Medley and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne and the Board discussed the lack of meeting space and possible alternatives. Currently, the office has a file room that could be used as a board room if the files can be archived and stored elsewhere. The room is very small, but would at least be a dedicated board room that would always be available for meetings. Another alternative may be the meeting space in the new Tax Commissioner's building, however that location would also be subject to availability. Chief Appraiser Payne and the Board discussed the completion of fieldwork for the 2024 assessment year. The topic was covered in detail under Old Business.

OLD BUSINESS

- McCormick Solutions/Worthen Appraisals Quotes: Chief Appraiser Payne shared a quote with the Board from McCormick Solutions for services related to the sales ratio analysis. The cost to analyze our assessment data is \$38,600. Chief Appraiser Payne stated that if the ratio is still non-compliant in our Department of Revenue review next year the County will be subject to a \$5 per parcel fine, equaling approximately \$100,000. Chief Appraiser Payne also shared a quote for having a portion of the fieldwork completed by an outside vendor, Russ Worthen. Mr. Worthen quoted \$40 per hour for 120 hours of work to complete approximately 150 new construction permits. This represents a total of \$4,800, or \$32 per permit. McCormick Solutions stated that they charge \$40 per permit but they are unable to accept new fieldwork clients at this time. Board Member Glover made a motion to have these bids presented to the County Manager for further consideration, with a second from Board Member Medley and the motion was carried.

NEW BUSINESS

- There was no new business for November.

APPEALS

- Blackwell, Gregory – 2006 Chevrolet Colorado: The Department of Revenue value for the vehicle is \$5,200. Black Book value for the vehicle is \$2,985. The acceptable range for the bill of sale is between \$2,537 and \$3,433. The taxpayer provided a bill of sale for \$800. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$2,985 with a second from Board Member Medley and the motion was carried.
- Dockery, Timothy – 2019 Kia Rio: The Department of Revenue value for the vehicle is \$14,025. Black Book value for the vehicle is \$7,350. The acceptable range for the bill of sale is between \$6,248 and \$8,453. The taxpayer provided a bill of sale for \$7,000. 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 \$7,000 with a second from Board Member Medley and the motion was carried.
- Gibson, Jesse – 2011 Ford Explorer: The Department of Revenue value for the vehicle is \$9,825. Black Book value for the vehicle is \$3,562. The acceptable range for the bill of sale is between \$3,028 and \$4,096. The taxpayer provided a bill of sale for \$3,000. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,562 with a second from Board Member Medley and the motion was carried.
- Joyce, Mara – 2011 Toyota Avalon: The Department of Revenue value for the vehicle is \$9,200. Black Book value for the vehicle is \$4,250. The acceptable range for the bill of sale is between \$3,613 and \$4,888. The taxpayer provided a bill of sale for \$4,500. 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 \$4,500 with a second from Board Member Medley and the motion was carried.
- McClure, Tim – 2019 Dodge Ram: The Department of Revenue value for the vehicle is \$25,650. Black Book value for the vehicle is \$15,412. The acceptable range for the bill of sale is between \$13,100 and \$17,724. The taxpayer provided a bill of sale for \$16,800. 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 \$16,800 with a second from Board Member Medley and the motion was carried.
- McFall, Britton – 2009 Volvo XC-70: The Department of Revenue value for the vehicle is \$6,900. Black Book value for the vehicle is \$2,987. The acceptable range for the bill of sale is between \$2,539 and \$3,435. 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.

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Coder, Kent	055-019	2023-R-015	Real Property
Medlink Georgia Inc.	C01A-012	2023-R-016	Real Property
Franklin, Randolph	077-142A-001	2023-MH-050	Mobile Home
Waterlogic USA Inc.	P0081086	2023-P-049	Personal Property
NEGA Tractor Services	P0085530	2023-P-050	Personal Property

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:46 a.m. with a second from Board Member Glover. The motion carried and the meeting was adjourned.

Approved this 13th day of December, 2023.

Roy Johnson

Warren Glover

Adrian Medley