

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

January 10, 2024

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, January 10, 2024. 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 Member Roy Johnson called the meeting to order at 9:00 a.m.

#### **INVOCATION**

- The invocation was delivered by Board Member Warren Glover.

#### **ELECTION OF 2024 CHAIRMAN**

- Board Member Warren Glover nominated Board Member Roy Johnson as the 2024 Board Chairman. Board Member Adrian Medley closed the nominations and Roy Johnson was named Chairman by acclamation for 2024.

#### **ELECTION OF 2024 SECRETARY**

- Board Chairman Johnson nominated Jennifer Saxon as the 2024 Board Secretary. Board Member Glover closed the nominations and Mrs. Saxon was appointed secretary by acclamation for 2024.

#### **MINUTES**

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

#### **OFFICE UPDATE**

- Yearly Meeting Ad : Secretary Saxon stated to the Board that the annual newspaper advertisement regarding the 2024 meeting schedule ran in the January 4th edition of the White County News. The schedule has been given to WRWH as well and is being advertised each month on their website. The meetings are also advertised on the County website calendar and on the Board of Assessors webpage.
- Fieldwork Contract / Data Analysis Contract: Chief Appraiser Payne informed the Board that the contract with the Fieldwork Appraiser had fallen through due to unforeseen circumstances and that this setback would once again affect the timing of getting the fieldwork completed in a timely manner. The in-house field appraiser position is still open and Chief Appraiser Payne stated he would begin interviewing in the next week. The data analysis contract with McCormick is still on schedule and will assist with the yearly ratio study conducted by the Department of Audits and Accounts.

#### **NEW BUSINESS**

- 2024 Policy and Procedures Manual – Working Draft: Secretary Saxon provided the Board with the draft copy of the 2024 Policy and Procedures Manual for review. She stated to please advise of any revisions or corrections and she would have the manual ready for adoption at the February meeting.

## TAVT APPEALS

- Blackwell, Austin – 2009 Yamaha XVS950: The Department of Revenue value for the vehicle is \$2,650. Black Book value for the vehicle is \$2,173. The acceptable range for the bill of sale is between \$1,847 and \$2,499. 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 Member Medley and the motion was carried.
- Dean, John – 2013 GMC Sierra: The Department of Revenue value for the vehicle is \$30,925. Black Book value for the vehicle is \$14,115. The acceptable range for the bill of sale is between \$11,998 and \$16,232. The taxpayer provided a bill of sale for \$12,000. 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 \$12,000 with a second from Board Member Medley and the motion was carried.
- Gibbs, Michael – 2017 Ford Mustang: The Department of Revenue value for the vehicle is \$28,400. Black Book value for the vehicle is \$18,750. The acceptable range for the bill of sale is between \$15,938 and \$21,563. The taxpayer provided a bill of sale for \$19,750. 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 \$19,750 with a second from Board Member Medley and the motion was carried.
- Jockers, Barbara – 2002 Dodge Dakota: The Department of Revenue value for the vehicle is \$2,925. Black Book value for the vehicle is \$1,047. The acceptable range for the bill of sale is between \$890 and \$1,204. 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.
- Magness, Zack – 2019 Chevrolet Silverado: The Department of Revenue value for the vehicle is \$63,100. Black Book value for the vehicle is \$45,438. The acceptable range for the bill of sale is between \$38,622 and \$52,254. The taxpayer provided a bill of sale for \$43,000. 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 \$43,000 with a second from Board Member Medley and the motion was carried.
- Rogers, Mike – 2015 Mitsubishi Mirage: The Department of Revenue value for the vehicle is \$5,200. Black Book value for the vehicle is \$2,263. The acceptable range for the bill of sale is between \$1,924 and \$2,602. The taxpayer provided a bill of sale for \$2,500. 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 \$2,500 with a second from Board Member Medley and the motion was carried.
- Schutzman, Victoria – 2011 GMC Acadia: The Department of Revenue value for the vehicle is \$7,250. Black Book value for the vehicle is \$5,138. The acceptable range for the bill of sale is between \$4,367 and \$5,909. 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.

**TAVT APPEALS – Contd.**

- Skinner, Gregory – 2021 Subaru Forester: The Department of Revenue value for the vehicle is \$31,200. Black Book value for the vehicle is \$25,025. The acceptable range for the bill of sale is between \$21,271 and \$28,779. The taxpayer provided a bill of sale for \$20,000. 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 \$25,025 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
Zuhause Investments LLC	069-024	2023-R-021	Real Property
Werline, Kevin / Holly	079-091	2023-R-022	Real Property
Sip & Savor Vino Group LLC	P0085681	2023-P-051	Personal Property

**ADJOURNMENT**

- Board Member Glover made a motion to adjourn at 9:20 a.m. with a second from Board Member Medley. The motion carried and the meeting was adjourned.

Approved this 14th day of February, 2024.

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Roy Johnson

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Warren Glover

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Adrian Medley