

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

June 14, 2017

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, June 14, 2017. 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 9:00 a.m.

INVOCATION

- The invocation was delivered by Board Secretary Jennifer Saxon.

MINUTES

- The Board reviewed and signed the minutes from the May 10, 2017 regular meeting. A motion was made by Board Member Glover to approve the minutes with a second from Board Chairman Johnson. By consensus vote the motion was carried.

OFFICE UPDATE

- Chief Appraiser Payne advised the Board that the 45 day appeal period would end on June 15 and that approximately 50 appeals had been received so far. Chief Appraiser Payne stated that second notices were scheduled to be mailed on June 21, 2017. The second notices would have an expiration date of July 21, 2017.

OLD BUSINESS

- Jarrard, Kenneth – 1972 Chevrolet C10: The Department of Revenue value for this vehicle is \$13,700. Mr. Jarrard received the truck from his father's estate. The vehicle is unrestored and Mr. Jarrard disputed the value at the May meeting. The Board had a question regarding the percentage used by the Tax Commissioner's Office when the TAVT was determined and tabled Mr. Jarrard's appeal pending further information. Secretary Saxon confirmed the 1% TAVT with TCO employee Kerrie Dockery, who explained that the vehicle was not eligible for the .5% family transfer because the vehicle had not yet been registered under TAVT, but had been previously billed under the old ad valorem system. Based on this information, Board Member Glover made a motion to set the vehicle's value at \$1,000, with a second from Board Chairman Johnson and the motion was carried by consensus vote.

NEW BUSINESS

- There was no new business to discuss.

APPEALS

- Barrett, Barbara – 2012 GMC Terrain: The Department of Revenue value for the vehicle is \$14,605. Ms. Barrett provided a qualified bill of sale for \$8,135.50. Board Member Glover made a motion to set the vehicle value at \$8,135.50, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Briley, Barbara – 2015 Lexus RX350: The Department of Revenue value for the vehicle is \$32,800. Ms. Briley provided a qualified bill of sale for \$25,851. Board Member Glover made a motion to set the vehicle value at \$25,851, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Chastain, Edwin – 2011 Honda Pilot: The Department of Revenue value for the vehicle is \$17,875. Mr. Chastain provided a qualified bill of sale for \$12,500. Board Member Glover made a motion to set the vehicle value at \$12,500, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Faircloth, Timothy – 2007 Ford F250: The Department of Revenue value for the vehicle is \$6,550. Mr. Faircloth provided a qualified bill of sale for \$1,400. Board Member Glover made a motion to set the vehicle value at \$1,400, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Faircloth, Timothy – 2006 Mercury Mountaineer: The Department of Revenue value for the vehicle is \$3,750. Mr. Faircloth provided a qualified bill of sale for \$1,200. Board Member Glover made a motion to set the vehicle value at \$1,200, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Goss, Tracy – 1999 Dodge Ram: The Department of Revenue value for the vehicle is \$4,700. Mr. Goss provided a qualified bill of sale for \$2,000. Board Member Glover made a motion to set the vehicle value at \$2,000, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Irvin, Randy – 1997 Ford F350: The Department of Revenue value for the vehicle is \$8,800. This transaction was a family transfer that should have been processed in the Tax Commissioner's Office at 1% of the fair market value. Mr. Irvin was charged the full TAVT, or 7%. Instead of correcting the application, the TCO sent Mr. Irvin to the Board to appeal the value. Board Member Glover made a motion to set the vehicle value at the Black Book value of \$725, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Lowery, Charles – 2011 Ford F150: The Department of Revenue value for the vehicle is \$18,900. Mr. Lowery provided a qualified bill of sale for \$15,499. Board Member Glover made a motion to set the vehicle value at \$15,499, with a second from Board Chairman Johnson and the motion carried by consensus vote.
- Nieves, Rodrigo – 2011 Kia Forte EX: The Department of Revenue value for the vehicle is \$5,100. Mr. Nieves provided a qualified bill of sale for \$3,900. Board Member Glover made a motion to set the vehicle value at \$3,900, with a second from Board Chairman Johnson and the motion carried by consensus vote.

APPEALS – Contd.

- Nunnally, Erica – 2008 Mercedes Benz ML350: The Department of Revenue value for the vehicle is \$10,400. Ms. Nunnally has moved to Georgia and is transferring the title. Board Member Glover made a motion to set the vehicle value at the Black Book value of \$9,300, with a second from Board Chairman Johnson and the motion carried by consensus vote.

E & R SIGNATURES

- There were no Error and Releases to sign.

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:51 a.m. with a second from Board Chairman Johnson. The motion carried by consensus vote and the meeting was adjourned.

Approved this _____ day of July, 2017.

Roy Johnson

Warren Glover

William Schofill