

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

August 10, 2016

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 10, 2016. 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 Chief Appraiser Bryan Payne.

MINUTES

- The Board reviewed and signed the minutes from the July 13, 2016 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 by consensus vote.

OFFICE UPDATE

- Chief Appraiser Payne informed the Board that all work was on schedule and that the 2016 appeals to the Board of Equalization were ready and would be sent to the Clerk of Superior Court by Friday, August 12, 2016.

OLD BUSINESS

- There was no old business to discuss.

NEW BUSINESS

- Department of Audits 2015 Sales Ratio Study: Chief Appraiser Payne stated to the Board that the 2015 Ratio Study had been received from the Department of Audits and that the office was compliant in all areas. The DOA pulled a sampling of 204 sales and calculated an overall ratio of 40.59 for White County. A copy of the study is attached to these minutes.
- Jericho House Request for Tax Exempt Status: Jericho House Inc. petitioned the Board for tax exempt status. They provided documentation from the Internal Revenue Service stating that they qualify as a 501(c)(3) public charity. Upon review of the IRS document, Board Member Medley made a motion to grant exempt status to Jericho House Inc., with a second from Board Member Glover and the motion was carried by consensus vote. Jericho House Inc. will be notified by mail of the Board's decision.

NEW BUSINESS – contd.

- **071-027 – Patricia Crowell Request for Breach Waiver:** Mrs. Crowell owns the 145.27 acre parcel identified as 071-027 which is under the Conservation Use Assessment. Mrs. Crowell's covenant expires December 31, 2016. She would like to sell 1/3 acre to the adjoining property owner, and has asked the Board to confirm that this will not breach her current, expiring covenant. Chief Appraiser Payne stated that because the covenant is expiring, and because the 2016 deed will not be effective until after January 1, 2017 that the acreage being sold would simply be held out of the renewal covenant. Board Member Medley made a motion that the sale of the 1/3 acre would not breach the expiring covenant, with a second from Board Member Glover and the motion was carried by consensus vote. Mrs. Crowell attended the meeting and was present for the Board's ruling, and Secretary Jennifer Saxon stated to Mrs. Crowell that a letter would also be sent with the decision.
- **058C-039 – Sautee Hard Cider Refund Request:** Sautee Hard Cider Company filed an appeal on the value of the building for 2016 which was processed and resulted in reduction in the building value from \$336,470 to \$332,360. Sautee Hard Cider has asked the Board to refund the overpayment for 2015 based on the corrections made to the property assessment. The refund would be calculated on \$1,644 (40% of the difference of \$4,110) and would result in a refund of approximately \$44.00. Board Member Glover made a motion to approve the refund, with a second from Board Member Medley and the motion was carried by consensus vote. An Error and Release will be sent to the Tax Commissioner's Office for processing.
- **2016 Appeals to the Board of Equalization:** Chief Appraiser Payne presented a listing of the 2016 appeals to be forwarded to the Board of Equalization. Board Member Medley made a motion to approve forwarding the appeals, with a second from Board Member Glover and the motion was carried by consensus vote. A copy of the listing is attached to these minutes.

APPEALS

- **Barrett, Mitchel – 1995 Chevrolet 3500:** The Department of Revenue value for the vehicle is \$3,400. Mr. Barrett provided a qualified bill of sale for \$7,900. Board Member Medley made a motion to set the vehicle value at \$7,900, with a second from Board Member Glover and the motion was carried by consensus vote.
- **Faircloth, Timothy – 2008 Ford Crown Victoria:** The Department of Revenue value for the vehicle is \$5,400. The vehicle has a salvaged title. Mr. Faircloth provided a qualified bill of sale for \$222.49. Board Member Medley made a motion to set the vehicle value at \$222.49, with a second from Board Member Glover and the motion carried by consensus vote.
- **Miller, William – 2006 Chevrolet Impala IS:** The Department of Revenue value for the vehicle is \$3,825. Mr. Miller provided a qualified bill of sale for \$800. Board Member Glover made a motion to set the vehicle value at \$800, with a second from Board Member Medley and the motion was carried by consensus vote.
- **Siebert, Frank – 1996 Ford E350 Van:** The Department of Revenue value for the vehicle is \$4,500. Mr. Siebert provided a qualified bill of sale for \$2,500. 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 by consensus vote.

E & R SIGNATURES

- The Board the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
EDWARDS, MICHAEL HENRY	P0060284	2015-PP-046	PERSONAL PROPERTY
JONES, ALVIN R.	P0068029	2015-PP-047	PERSONAL PROPERTY

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:48 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this _____ day of September, 2016.

Roy Johnson, Chairman

Warren Glover

Adrian Medley