

WHITE COUNTY BOARD OF ASSESSORS
Meeting Minutes
September 14, 2016
9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, September 14, 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 Board Member Adrian Medley.

MINUTES

- The Board reviewed and signed the minutes from the August 10, 2016 regular meeting. A motion was made by Board Member Medley to approve the minutes with a second from Board Member Warren Glover and the motion was carried by consensus vote.

OFFICE UPDATE

- Chief Appraiser Payne informed the Board that all work for the 2016 Assessment year is now complete. Staff members are beginning the 2017 assessment work.

OLD BUSINESS

- Cell Tower Audit Expenditure Review: County Manager Michael Melton contacted Board Chairman Johnson to request a meeting to discuss the 2015 FY capital outlay expenditure for the cell tower audit conducted by Traylor Business Services, Inc. in 2015. Chairman Johnson stated that the Board was to meet with Mr. Melton after this regular meeting. The meeting is being conducted to discuss the total, final cost of the audit. Attached to these minutes is an expenditure detail which outlines the timeline, estimated quotes, cost schedule and revenue collected, along with a statement of the discussion with Mr. Melton.
- 2016 Board of Equalization Appeal Results: On Monday, September 12, 2016, the White County Board of Equalization met to rule on 18 appeals. Following are the results:

APPELLANT	AGENT	MAP/PARCEL	ATTENDANCE	RULING	FINAL VALUE
534 FREDRICK ROAD LLC		060B-018	NO SHOW	FOR ASSESSORS OFFICE	278,890
ADAMS, F DERRELL		004E-092	NO SHOW	FOR ASSESSORS OFFICE	19,240
CRAWFORD, SHAUN A		060A-025	NO SHOW	FOR ASSESSORS OFFICE	76,800
EADES, MICHAEL EUGENE LLC		034A-089A	NO SHOW	FOR ASSESSORS OFFICE	212,540
ELDER, KENNETH		034B-075	NO SHOW	FOR ASSESSORS OFFICE	23,140

Appeal Results Continued:

APPELLANT	AGENT	MAP/PARCEL	ATTENDANCE	RULING	FINAL VALUE
HORSERANGE PROPERTIES LLC		017-186	NO SHOW	FOR ASSESSORS OFFICE	2,121,550
HUBBARD, WILLIAM E		058D-013	APPEARED	FOR ASSESSORS OFFICE	260,870
INNSBRUCK POA INC	CARL FREE	056A-045	NO SHOW	FROZEN AT PURCHASE PRICE FOR 1 YR	1,250
INNSBRUCK POA INC	CARL FREE	056A-257	NO SHOW	FROZEN AT PURCHASE PRICE FOR 1 YR	2,200
INNSBRUCK POA INC	CARL FREE	H04B-094	NO SHOW	FROZEN AT PURCHASE PRICE FOR 1 YR	1,500
INNSBRUCK POA INC	CARL FREE	H04B-095	NO SHOW	FROZEN AT PURCHASE PRICE FOR 1 YR	1,500
MORROW, JAWANDA D		046-150	APPEARED	FOR PROPERTY OWNER	60,000
MORROW, JAWANDA D		060A-003H	APPEARED	FOR PROPERTY OWNER	35,000
PETERSON, TIMOTHY W.		053-029A	NO SHOW	FOR ASSESSORS OFFICE	8,390
WATERS, DAVID T JR		H04B-102	NO SHOW	FOR ASSESSORS OFFICE	118,000
WHITEHALL MANOR LP	JASON HARWOOD	C01F-096	APPEARED	FOR PROPERTY OWNER	2,500,000
WHITEHALL MANOR LP	JASON HARWOOD	C01F-096A	APPEARED	FOR PROPERTY OWNER	2,500,000
WRONKO, BRIAN		046-133	NO SHOW	FOR ASSESSORS OFFICE	128,000

NEW BUSINESS

- There was no new business to discuss.

APPEALS

- Allen, Steven – 1993 Chevrolet F1500: The Department of Revenue value for the vehicle is \$4,425. Mr. Allen 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 Member Medley and the motion was carried by consensus vote.
- Allison, Stetson – 1999 Ford Ranger Super: The Department of Revenue value for the vehicle is \$4,200. Mr. Allison provided a qualified bill of sale for \$1,400. Board Member Medley made a motion to set the vehicle value at \$1,400, with a second from Board Member Glover and the motion carried by consensus vote.
- Bean, Craig – 2008 Toyota Prius – Yearly Ad Valorem Appeal: The Department of Revenue value for the vehicle is \$6,650. Mr. Bean provided an estimation of value for \$4,400. Board Member Medley made a motion to use the Black Book value of \$4,375, per Board policy, with a second from Board Member Glover and the motion was carried by consensus vote.
- Bean, Craig – 2007 Jeep Patriot Sport – Yearly Ad Valorem Appeal: The Department of Revenue value for the vehicle is \$6,800. Mr. Bean provided an estimation of value for \$3,600. Board Member Medley made a motion to use the Black Book value of \$4,050, per Board policy, with a second from Board Member Glover and the motion was carried by consensus vote.

APPEALS – Contd.

- Courson, Andee – 2001 Ford E350 Van: The Department of Revenue value for the vehicle is \$3,000. Ms. Courson provided a qualified bill of sale for \$600. Board Member Medley made a motion to set the vehicle value at \$600, with a second from Board Member Glover and the motion carried by consensus vote.
- Lammers, Mark – 2001 Ford Escape: The Department of Revenue value for the vehicle is \$2,325. Mr. Lammers provided a qualified bill of sale for \$800. Board Member Medley made a motion to set the vehicle value at \$800, with a second from Board Member Glover and the motion carried by consensus vote.
- McNally, Amber – 2006 Dodge Durango: The Department of Revenue value for the vehicle is \$4,300. Ms. McNally provided a qualified bill of sale for \$2,700. Board Member Medley made a motion to set the vehicle value at \$2,700, with a second from Board Member Glover and the motion carried by consensus vote.

E & R SIGNATURES

- The Board the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
SAUTEE SHOOTING SUPPLY	P0066623	2015-PP-048	PERSONAL PROPERTY
METRO PCS	P0057346	2015-PP-049	PERSONAL PROPERTY
METRO PCS	P0057347	2015-PP-050	PERSONAL PROPERTY
SONIC OF CLEVELAND	P0026740	2015-PP-051	PERSONAL PROPERTY
JT CONCRETE CONST.	P0071037	2016-P-001	PERSONAL PROPERTY
SONIC OF CLEVELAND	P0026740	2016-P-002	PERSONAL PROPERTY
STATE FARM MUTUAL	P0071999	2016-P-003	PERSONAL PROPERTY
STATE FARM	P0071997	2016-P-004	PERSONAL PROPERTY
HAUG, WOLFGANG & HELENA	049A-037	2016-R-001	REAL PROPERTY
STRATIGOS, RICHARD & ELIZABETH	056A-007	2016-R-002	REAL PROPERTY

ADJOURNMENT

- Board Member Medley made a motion to adjourn at 9:36 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this _____ day of October, 2016.

Roy Johnson, Chairman

Warren Glover

Adrian Medley

Personal Property Audit – Expenditure Detail

Approved Audit Expenditure Amount: \$43,000.00 – 320.52.2205.000; 2015 FY Budget Effective July 1, 2014

First Audit Estimate from Traylor Business Services for \$18,675 for **42 accounts**. Information entered into the official minutes of a called meeting of the White County Board of Commissioners on May 6, 2015.

June 2015: Contract entered into with Traylor Business Services, Inc. (TBS, Inc.) by the county with the following rate schedule:

Account Class	FMV Size	Fees Per Review
1	UNDER \$50,000	\$325
2	\$50,000 - \$250,000	\$475
3	\$250,001 - \$1,000,000	\$850
4	\$1,000,001 - \$5,000,000	\$1,850
5	\$5,000,001 - \$50,000,000	\$4,150
6	OVER \$50,000,000	\$5,500

November 10, 2015 – First disbursement to TBS, Inc. for Audit Services: PO# 20162216 for \$4,488 which reflected a 5% discount for paying within 30 days of the invoice date.

December 15, 2015 – Second disbursement to TBS, Inc. for Audit Services: PO# 20162305 for \$11,946 which reflected a 5% discount for paying within 30 days of the invoice date.

December 28, 2015 – Third and final disbursement to TBS, Inc. for Audit Services: PO #20162323 for \$10,402 which reflected a 5% discount for paying within 30 days of the invoice date.

Total cost for services from TBS, Inc. for the audit of **68 accounts**: \$26,836.00

The number of accounts discovered by TBS, Inc. during the audit = **26**

Total tax revenue generated as a result of audit: \$214,960

County tax revenue: \$72,129
School Board tax revenue: \$135,389
School Bond tax revenue: \$781
State tax revenue: \$1,146
City of Cleveland tax revenue: \$940
City of Helen tax revenue: \$4,074
Interest collected: \$501

Budgeted for Audit Services - \$43,000
Actual cost for Audit Services - \$26,836
Difference: \$16,164 under budget for Audit Services

Summary of Preliminary Board Hearing with County Manager, Michael Melton

After the regular meeting of the White County Board of Assessors held on Wednesday, September 14, 2016, the Board met with County Manager Michael Melton and Finance Director Vicki Mays. Mr. Melton informed the Board, Chief Appraiser Payne and Asst. Chief Appraiser Saxon that proper protocol had not been followed for the Cell Tower Audit which had taken place in 2015. The audit was approved originally in the 2015 FY budget with a budgeted amount of \$43,000. In May 2015, the Board of Commissioners voted in a called meeting to accept a bid from Traylor Business Services, Inc. in the amount of \$18,675. This bid did not include any accounts that would be discovered and was for only the accounts currently on the books. Mr. Melton and Ms. Mays advised the Board that on July 1, 2015 at the beginning of the 2016 FY budget that the audit was no longer funded and should have been re-submitted to the Board of Commissioners with the 2016 FY budget. Chief Appraiser Payne stated to Mr. Melton and Ms. Mays that he had contacted Ms. Mays after the bid award in May, 2015 to inquire as to how the funding would be handled and was advised by Ms. Mays that a ledger adjustment would be made to continue the funding to the 2016 FY budget. Ms. Mays stated that she did remember speaking with Chief Appraiser Payne, but when a project was not completed within the original funding year that it then must be re-submitted in the next year's budget. Mr. Melton then stated that the total cost of the audit was \$26,836 which was \$8,161 more than the bid the B.O.C. approved and that the Board and Chief Appraiser Payne should have come back to the B.O.C. to have the additional funds approved before proceeding. Three invoices to Traylor Business Services were submitted in November and December, 2015 for the payment of the audit services. No issues were addressed at the time the invoices were submitted or paid that there was no funding for the project. Board Chairman Johnson asked Mr. Melton what the Board needed to do to close this matter and Mr. Melton advised the Board should attend the B.O.C. meeting scheduled for September 26, 2016. The Board agreed and asked to be placed on the agenda.