

WHITE COUNTY BOARD OF ASSESSORS
Meeting Minutes
September 11, 2019
9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, September 11, 2019. 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 Member Roy Johnson.

MINUTES

- The Board reviewed the minutes from the August 14, 2019 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Chairman Johnson and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne stated to the Board that he and Deputy Chief Appraiser Jennifer Saxon had attended a One Day Seminar hosted by G.A.A.O. on August 29, 2019 in Cartersville, Georgia. Chief Appraiser Payne asked the Board for permission to research alternative methods for improving office functions in order to increase effectiveness and accuracy and to possibly reduce costs. Board Member Glover made a motion to allow Chief Appraiser Payne to proceed with the suggestion, with a second from Board Chairman Johnson and the motion was carried.

OLD BUSINESS

- There was no old business to discuss.

NEW BUSINESS

- There was no new business to discuss.

APPEALS

- Cantrell, Janna – 2008 Scion TC: The Department of Revenue value for the vehicle is \$4,700. Black Book value for the vehicle is \$3,938. The acceptable range for the bill of sale is between \$3,347 and \$4,529. Ms. Cantrell provided a bill of sale for \$3,800. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,800 with a second from Board Chairman Johnson and the motion was carried.
- Davis, Michael – 2006 Ford F150: The Department of Revenue value for the vehicle is \$4,525. Black Book value for the vehicle is \$3,100. The acceptable range for the bill of sale is between \$2,635 and \$3,565. Mr. Davis provided a bill of sale for \$1,000. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,100, with a second from Board Chairman Johnson and the motion was carried.
- Fontaine, Jeannine – 2007 Dutchmen Travel Trailer 30S-DSL: The Department of Revenue value for the camper is \$20,000. Black Book value for the vehicle is \$9,000. Ms. Fontaine purchased the camper in 2017 for \$13,880. This is an ad valorem appeal, not a TAVT appeal. Board Member Glover made a motion to set the camper value at the Black Book value of \$9,000, with a second from Board Chairman Johnson and the motion was carried.
- Satterfield, Sheila – 2008 Lincoln MKZ Ad Valorem Appeal: The Department of Revenue value for the vehicle is \$4,000. There is no bill of sale as this is an ad valorem or “birthday tax” appeal. The Black Book value for the vehicle is \$4,300. Board Member made a motion to leave the value at the Department of Revenue value of \$4,000, with a second from Board Chairman Johnson and the motion was carried.
- Satterfield, Sheila – 2004 Ford Thunderbird Ad Valorem Appeal: The Department of Revenue value for the vehicle is \$7,775. There is no bill of sale as this is an ad valorem or “birthday tax” appeal. The Black Book value for the vehicle is \$7,788. Board Member Glover made a motion to leave the value at the Department of Revenue value of \$7,775, with a second from Board Chairman Johnson and the motion was carried.
- Skaggs, Johnnie Lee – 2010 Cadillac CTS: The Department of Revenue value for the vehicle is \$7,050. Black Book value for the vehicle is \$5,213. The acceptable range for the bill of sale is between \$4,431 and \$5,995. Mr. Skaggs provided a bill of sale for \$1,500. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$5,213, with a second from Board Chairman Johnson and the motion was carried.
- Skelton, Juli – 2004 Toyota 4Runner: The Department of Revenue value for the vehicle is \$5,900. Black Book value for the vehicle is \$3,938. The acceptable range for the bill of sale is between \$3,347 and \$4,529. Ms. Skelton provided a bill of sale for \$3,000. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,938, with a second from Board Chairman Johnson and the motion was carried.

APPEALS – Contd.

- Waine, David – 2006 Honda Ridgeline: The Department of Revenue value for the vehicle is \$7,125. Black Book value for the vehicle is \$3,750. Mr. Waine did not provide a bill of sale. Pursuant to Board policy, when no bill of sale is provided, Black Book value shall be used. Board Member Glover made a motion to set the vehicle value at \$3,750, with a second from Board Chairman Johnson and the motion was carried.
- York, Lloyd – 2005 Nissan Titan: The Department of Revenue value for the vehicle is \$5,525. Black Book value for the vehicle is \$3,475. The acceptable range for the bill of sale is between \$2,954 and \$3,996. Mr. York provided a bill of sale for \$1,000. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,475, with a second from Board Chairman Johnson and the motion was carried.

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Dorsey, Ken	065-029	2019-R-001	Real Property
Peterson, Gary	017-152	2019-R-002	Real Property
West, Cynthia	023-092	2019-R-003	Real Property
Lineback, Donna	023-092	2019-R-004	Real Property NOD
Tyree, Andrea	023-092A	2019-R-005	Real Property NOD
Young, Earl	071-047A	2019-R-006	Real Property
Wassing, Steven	050-217	2019-R-007	Real Property
Anderson, Joan	050-107D-001	2019-M-040	Mobile Home
Bowman, Melissa	074-157-005	2019-M-042	Mobile Home
Dishnet	P0067096	2019-P-001	Personal Property
Sautee Service Express	P0021487	2019-P-002	Personal Property
Nichols, Daniel	P0076988	2019-P-003	Personal Property
Nacoochee Outdoor Adventures	P0068212	2019-P-005	Personal Property

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:47 a.m. with a second from Board Chairman Johnson. The motion carried and the meeting was adjourned.

Approved this 9th day of October, 2019.

Roy Johnson

Warren Glover

William Schofill