

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

October 9, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, October 9, 2019. In attendance were Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, and Secretary Jennifer Saxon.

CALL TO ORDER

- Board Member Bill Schofill called the meeting to order at 8:55 a.m.

INVOCATION

- The invocation was delivered by Board Member Schofill.

MINUTES

- The Board reviewed the minutes from the September 11, 2019 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Schofill and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Bryan Payne stated to the Board that the 2019 Board of Equalization hearings are scheduled for Tuesday, October 22 and Friday, October 25, 2019. Once the hearings are concluded, any taxpayer appearing before the Board of Equalization will have 30 days to continue the appeal to Superior Court. Chief Appraiser Payne stated that if no taxpayer appeals further, the 2019 year will be closed.

OLD BUSINESS

- There was no old business to discuss.

NEW BUSINESS

- Alpine Candy Mine – Personal Property Tax Bill: Alpine Candy Mine closed in 2018 and failed to make a Personal Property Return in 2019. When Susan Seiler, the representative for the business, received a bill in August, 2019, she contacted Personal Property Appraiser Linda Holman to report the business as closed. Chief Appraiser Payne stated to the Board that a bill generated for a business that was no longer operating would be very difficult to collect. Board Member Glover made a motion to release the 2019 billing only for Alpine Candy Mine, with a second from Board Member Schofill and the motion was carried.
- Cleveland Industrial Supply – Personal Property Tax Bill: Cleveland Industrial Supply closed in 2018 and John Groves, Jr., the business representative, notified the City of Cleveland of the closure. Personal Property Appraiser Holman did not receive the notification from the city and the business remained in the 2019 billing file. Chief Appraiser Payne stated that the taxpayer had taken measures to notify the county that the business was closed and the information just was not shared from the city. Board Member Glover made a motion to release the 2019 billing only for Cleveland Industrial Supply, with a second from Board Member Schofill and the motion was carried.
- Trevino Trading – Personal Property Tax Bill: Trevino Trading closed in 2018 and the real property was sold in March, 2018. The buildings previously on the property for business purposes have been demolished. Trevor Gradidge, business representative, notified Personal Property Appraiser Holman after the 2019 billing that the business had been dissolved the prior year. Board Member Glover made a motion to release the 2019 billing only for Trevino Trading, with a second from Board Member Schofill and the motion carried.
- Letter to Clerk of Court Regarding PT-61 Processing: Chief Appraiser Payne addressed the Board regarding the process for receiving PT-61 forms from the Clerk of Superior Court. When a property is sold, the deed is indexed in the Clerk of Court's office and a PT-61 form is filed with each deed. The PT-61 shows vital information regarding the transfer including the buyer and seller's names and mailing addresses, the map and parcel number and the amount of the sale. This information is necessary to the Assessor's Office for the qualification of deeds which directly affects property assessment. The PT-61 forms are also used by the Department of Audits and Accounts (DOAA) to determine the annual Sales Ratio for the county. Chief Appraiser Payne stated to the Board that the PT-61 forms being received currently are for deeds that were filed in July. The extreme delay in processing the PT-61 forms is delaying the Assessor's Office workload and the ability to start working on assessment values for the upcoming year. DOAA Auditor Mark Newman contacted Deputy Chief Appraiser Jennifer Saxon in March because he also could not access the forms and could not complete the audit in a timely manner. Chief Appraiser Payne asked the Board if a letter could be drafted to the Clerk addressing this matter. Board Member Schofill made a motion to have a letter drafted addressing the PT-61 filing process, with a second from Board Member Glover and the motion was carried.
- Conservation Breach Penalty Assessment Process: Chief Appraiser Payne informed the Board that the 2020 policy and procedures manual would need to be amended to address the proper procedure and timeline for assessing conservation use breach penalties. This item is tabled until the January 2020 meeting.

APPEALS

- Barrett, Brenda – 2018 Ford Expedition: The Department of Revenue value for the vehicle is \$55,125. Black Book value for the vehicle is \$40,688. The acceptable range for the bill of sale is between \$34,585 and \$46,791. Ms. Barrett provided a bill of sale for \$41,000. 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 \$41,000 with a second from Board Member Schofill and the motion was carried.
- Cochran, Ralph – 2011 Ford F650 Panel Truck: The Department of Revenue value for the vehicle is \$22,783. Black Book value for the vehicle is \$20,278. The acceptable range for the bill of sale is between \$17,236 and \$23,320. Mr. Cochran provided a bill of sale for \$16,000. 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 \$20,278, with a second from Board Member Schofill and the motion was carried.
- Farmer, Ricky – 2017 Ford Escape: The Department of Revenue value for the vehicle is \$16,200. Black Book value for the vehicle is \$11,713. The acceptable range for the bill of sale is between \$9,956 and \$13,470. Mr. Farmer provided a bill of sale for \$11,900. 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 \$11,900 with a second from Board Member Schofill and the motion was carried.
- Kastner, Edgar – 2011 Hyundai Sonata: The Department of Revenue value for the vehicle is \$5,650. Black Book value for the vehicle is \$4,813. The acceptable range for the bill of sale is between \$4,091 and \$5,535. Mr. Kastner provided a bill of sale for \$3,300. 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 \$4,813, with a second from Board Member Schofill and the motion was carried.
- Posten, Andrew – 2004 Ford Focus Hatchback: The Department of Revenue value for the vehicle is \$1,425. Black Book value for the vehicle is \$1,188. The acceptable range for the bill of sale is between \$1,010 and \$1,366. Mr. Poston provided a bill of sale for \$600. 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 \$1,188, with a second from Board Member Schofill 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
Bailey, Joel / Emma	079-009E	2019-R-008	Real Property
Bailey, Joel / Emma	079-009D	2019-R-009	Real Property
Anderson, Lela /Ellis Bros. Et Al	022-052A/022-052E	2019-R-010	Real Property
Anderson, Lela/Ellis Bros. Et Al	022-052E-001	2019-M-043	Mobile Home
Anderson, Lela/Ellis Bros. Et Al	022-052E-002	2019-M-044	Mobile Home
Anderson, Lela/Ellis Bros. Et Al	022-052E-003	2019-M-045	Mobile Home
Red Roof Inn	P0076604	2019-P-006	Personal Property
Barrett, Dickinson	P0071088	2019-P-007	Personal Property
Alpine Candy Mine	P0073394	2019-P-008	Personal Property
Cleveland Industrial Supply	P0076968	2019-P-009	Personal Property
Trevino Trading	P0073310	2019-P-010	Personal Property

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:30 a.m. with a second from Board Member Schofill. The motion carried and the meeting was adjourned.

Approved this 13th day of November, 2019.

Roy Johnson

Warren Glover

William Schofill