

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

August 12, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 12, 2020. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, 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 8, 2020 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Warren Glover. By consensus vote the motion was carried.

#### **OFFICE UPDATE**

- 2020 Digest Collection Order: The Board reviewed the 2020 Collection Order issued to Mrs. Cindy Cannon, White County Tax Commissioner. The order was approved and issued on Wednesday, August 5, 2020.
- 2020 Millage Rates: The Board reviewed the 2020 Millage Rates set by the White County Board of Commissioners, the White County Board of Education, and the cities of Cleveland and Helen. The 2020 County millage is 10.750, the Board of Education millage is 17.394, Cleveland adopted a millage of 5.934 and the city of Helen adopted 5.728.

#### **OLD BUSINESS**

There was no Old Business for August.

#### **NEW BUSINESS**

- Personal Property In-House Audit Program: Chief Appraiser Payne presented a list of personal property accounts that are delinquent in submitting returns. Some accounts have never submitted a return. He stated that each year a request is made to the Board of Commissioners for audit funding, and each year that request is denied. He also indicated that if funding would not be approved for an outside audit, then the work would have to be completed in house to the best of our abilities. He advised the Board that a more persistent approach would be taken with taxpayers to receive the proper information, and adjustments to accounts would require the taxpayer to submit all requested information, and that files would be reviewed and purged accordingly. The Board agreed that an In-House audit program was in order and advised Chief Appraiser Payne to proceed.

## NEW BUSINESS – Contd.

- 2020 Appeals to the Board of Equalization: There are 47 real property appeals being forwarded to the Board of Equalization for 2020, and 2 car tag appeals. The appeals will be given to Ms. Dena Adams, Clerk of Superior Court after this meeting.

## APPEALS

- Faircloth, Timothy – 2013 Chevrolet Caprice Police Sedan: The Department of Revenue value for the vehicle is \$8,800. This vehicle has no Black Book value because it was originally sold only to government entities. Mr. Faircloth presented a bill of sale for \$6,302. Board Member Schofill made a motion to set the vehicle value at \$6,302, with a second from Board Member Glover and the motion was carried.
- Gooch, Stacy – 2005 Chevrolet Silverado 2500HD: The Department of Revenue value for the vehicle is \$12,150. Black Book value for the vehicle is \$10,338. The acceptable range for the bill of sale is between \$8,787 and \$11,889. Mr. Gooch provided a bill of sale for \$9,000. Pursuant to Board policy, the bill of sale value shall be used when the bill of sale is qualified. Board Member Glover made a motion to set the vehicle value at \$9,000 with a second from Board Member Schofill and the motion was carried.
- Jones, Christopher – 2005 Dodge Ram 2500: The Department of Revenue value for the vehicle is \$10,675. The Tax Commissioner's tag agent used a value of \$26,500 for the tag purchase. Black Book value for the vehicle is \$17,250. The acceptable range for the bill of sale is between \$14,663 and \$19,838. Mr. Jones provided a bill of sale for \$26,500. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified. Board Member Glover made a motion to set the vehicle value at \$17,250 with a second from Board Member Schofill and the motion was carried.
- Lyles, Shelby – 2006 Toyota Avalon: The Department of Revenue value for the vehicle is \$4,575. Black Book value for the vehicle is \$3,063. The acceptable range for the bill of sale is between \$2,604 and \$3,522. Ms. Jones does not have a bill of sale because the vehicle was a gift. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified. Board Member Schofill made a motion to set the vehicle value at \$3,063 with a second from Board Member Glover and the motion was carried.
- Powell, Henry – 2014 Chevrolet Silverado 1500: The Department of Revenue value for the vehicle is \$23,775. Black Book value for the vehicle is \$21,625. The acceptable range for the bill of sale is between \$18,381 and \$24,869. Mr. Powell provided a bill of sale for \$16,000. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified. Board Member Glover made a motion to set the vehicle value at \$21,625 with a second from Board Member Schofill and the motion was carried.
- Singer, Alex – 2015 Hyundai Sonata SE: The Department of Revenue value for the vehicle is \$9,900. Black Book value for the vehicle is \$8,088. The acceptable range for the bill of sale is between \$6,875 and \$9,301. The vehicle is in poor condition. Mr. Singer provided a bill of sale for \$4,500. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified, however due to the vehicle's poor condition Board Member Schofill made a motion to set the vehicle value at 85% of the Black Book value which is \$6,875 with a second from Board Member Glover and the motion was carried.

**2020 Conservation Use Approvals / Denials**

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
077-024	James Aubrey Craven Estate	Approved

**E & R SIGNATURES**

- There were no Error and Releases for August.

**ADJOURNMENT**

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

Approved this 9th day of September, 2020.

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Roy Johnson

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Warren Glover

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William Schofill