

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

September 9, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, September 9, 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 Chairman Johnson.

MINUTES

- The Board reviewed and signed the minutes from the August 12, 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 Board of Equalization Hearings: The Board reviewed a list of the appeals that were heard by the Board of Equalization on Thursday, September 3, 2020. Chief Appraiser Payne stated that this year the BOE heard two tag appeals and two homestead exemption appeals along with the regular valuation appeals.
- Jeanette Warren Retirement: Chief Appraiser Payne informed the Board that Senior Field Appraiser Jeanette Warren had tendered her resignation effective Friday, September 4, 2020. Jeanette had worked in the Assessor's Office for 14 years. Chief Appraiser Payne asked the Board to approve moving current Field Appraiser Robert Messmore into the Senior Appraiser's position, and the hiring of a new Field Appraiser to fill his position. Board Member Glover made a motion to approve the transition and new hire, with a second from Board Member Schofill and the motion was carried.

OLD BUSINESS

There was no Old Business for September.

NEW BUSINESS

- 062-272 Conservation Use Breach Inquiry: Mr. Chad Knott was present to inquire regarding parcel 062-272, a 9.51 acre parcel currently owned by Mr. Dave Gale and under conservation use assessment. Mr. Knott would like to purchase 3.00 acres of the parcel which adjoins his residence. Mr. Knott and Mr. Gale are not related and the sale would create a breach of Mr. Gale's covenant which will not expire until 2027. Mr. Knott asked the Board to waive the breach penalty because he would be adding the 3.00 acres to his existing conservation covenant. The Board advised Mr. Knott that they could not waive the penalty.

NEW BUSINESS – Contd.

- H03D-080-111 – Assessment Agreement: Chief Appraiser Payne presented an appeal waiver and release for parcel H03D-080-111 for Robert and Krista Russell. Mr. and Mrs. Russell agreed to withdraw their Board of Equalization appeal if the valuation of \$155,000 would be frozen by the Board of Assessors for a three year period. Chairman Johnson signed the appeal waiver and the value will be \$155,000 for the 2020, 2021 and 2022 tax years.
- Tag Appeal Procedures: Chief Appraiser Payne stated to the Board that two tag appeals had been heard by the Board of Equalization this year, and the BOE accepted the taxpayer's bill of sale on both appeals. Chief Appraiser Payne expressed to the Board that special circumstances often apply to vehicle valuations and asked the Board to consider amending the Motor Vehicle Policy. The proposed amendment is as follows, with the new changes in italics:
 - With an unqualified bill of sale: Bill of sale appears legitimate, but does not meet the 15% range requirement. Value of vehicle will be set at the Black Book valuation or the bill of sale, whichever is greater. *Exemptions shall be made to this rule for special situations, including but not limited to: excessive mileage, condition issues, existing damage, vehicles purchased via government or similar auctions and any other mitigating factors that may affect the fair market value of the vehicle.*

Board Member Schofill made a motion to amend the Motor Vehicle Policy as shown here, effective immediately, with a second from Board Member Glover and the motion was carried.

- Wal-Mart Hearing Officer Appeal: Chief Appraiser Payne informed the Board that Wal-Mart has filed an appeal to a Hearing Officer. Chief Appraiser Payne presented the Board with Wal-Mart's declared value of \$6,283,760, which is an increase of \$22,770 from the 2019 value. Chief Appraiser Payne stated that if the Board felt this value was satisfactory, he would contact Wal-Mart to settle the appeal. Board Member Schofill made a motion to accept Wal-Mart's value with a second from Board Member Glover and the motion was carried.

APPEALS

- Carr, Timothy – 2013 Ford Taurus Sedan: The Department of Revenue value for the vehicle is \$8,725. Black Book value for the vehicle is \$6,713. The acceptable range for the bill of sale is between \$5,706 and \$7,720. Mr. Carr provided a bill of sale for \$2,201. This vehicle is a former police sedan purchased from a municipality. Pursuant to Board policy amended in this meeting, the bill of sale value may be used when the mitigating factors affect the vehicle value. Board Member Glover made a motion to set the vehicle value at \$2,201 with a second from Board Member Schofill and the motion was carried.

Faircloth, Timothy – 2016 Dodge Charger RT: The Department of Revenue value for the vehicle is \$20,500. Black Book value for the vehicle is \$22,413. The acceptable range for the bill of sale is between \$19,051 and \$25,775. Mr. Faircloth provided a bill of sale for \$18,000. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified, however in this case Black Book value is higher than the Department of Revenue value. Board Member Schofill made a motion to leave the vehicle value at \$20,500 with a second from Board Member Glover and the motion was carried.

APPEALS – Contd.

- **Gibson, Jesse – 2006 Ford F350:** The Department of Revenue value for the vehicle is \$11,600. Black Book value for the vehicle is \$8,912. The acceptable range for the bill of sale is between \$7,575 and \$10,249. Mr. Gibson provided a bill of sale for \$4,500 from an equipment auction company. Pursuant to Board policy, the bill of sale may be used when mitigating factors affect the vehicle value. Board Member Schofill made a motion to set the vehicle value at \$4,500 with a second from Board Member Glover and the motion was carried.
- **Mott, Michael – 2006 Toyota Tundra SR5:** The Department of Revenue value for the vehicle is \$7,575. Black Book value for the vehicle is \$6,413. The acceptable range for the bill of sale is between \$5,451 and \$7,375. Mr. Mott provided a bill of sale for \$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 \$6,413 with a second from Board Member Schofill and the motion was carried.
- **Rogers, Davida – 2003 Nissan XTerra:** The Department of Revenue value for the vehicle is \$2,125. Black Book value for the vehicle is \$1,988. The acceptable range for the bill of sale is between \$1,690 and \$2,286. Ms. Rogers provided a bill of sale for \$2,000. Pursuant to Board policy, the bill of sale value shall be used when within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$2,000 with a second from Board Member Schofill 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
034B – 017	Essich, Michelle / Eberhard	Voluntary Breach
061 – 016A	Cox, Elizabeth Angela	Approved
061 – 016C	Cox, Tim	Approved
061 – 017	Cox, Gregory	Approved
070 – 158	Stovall Estate, Fred Clifford Jr.	Approved
083 – 048	Robinson Estate, Sue	Approved

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Blackburn, Shirley	007-053-001	2020-M-030	Mobile Home NOD
Cox, Wyanell	061-016B	2020-R-001	Real Property
Sinyard, Richard / Heather	074-216	2020-R-002	Real Property
Misty Meadows Horse Farm	084-040	2020-R-003	Real Property
Hewell, Joseph / Ruby	022-058	2020-R-004	Real Property
Taylor, Mack / Linda	064-088	2020-R-005	Real Property
Taylor, Mark / Heather	064-088A	2020-R-006	Real Property
Mays, Harry	058D-031X	2020-R-007	Real Property
Border, Kaylee	007-053	2020-R-008	Real Property
Medlink GA Inc.	C01A-011	2020-R-009	Real Property
Cox, Gregory	061-017	2020-R-010	Real Property
Cox, Tim	061-016C	2020-R-011	Real Property
Cox, Elizabeth	061-016A	2020-R-012	Real Property
Robinson Estate, Sue	083-048	2020-R-013	Real Property NOD
Stovall Estate, Fred Jr.	070-158	2020-R-014	Real Property
Sebolt, Harold	060D-046	2020-R-015	Real Property
Crossfit BEMA	P0069789	2020-PP-001	Personal Property
Fair Lady on Main	P0076587	2020-PP-002	Personal Property

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 10:07 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 14th day of October, 2020.

Roy Johnson

Warren Glover

William Schofill