

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

October 14, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, October 14, 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 Board Member Bill Schofill.

MINUTES

- The Board reviewed and signed the minutes from the September 9, 2020 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Schofill. By consensus vote the motion was carried.

OFFICE UPDATE

- New Field Vehicle: Chief Appraiser Bryan Payne informed the Board that the 2020 Ford Explorer which was approved for purchase in April had arrived and was now in use.
- 2020 CAVEAT/Short Course: Chief Appraiser Payne shared with the Board that the 2020 session of CAVEAT and Short Course would be held November 30 – December 4, 2020 at The Classic Center in Athens, Ga. Chief Appraiser Payne expressed his concern with attending the conference due to the ongoing Covid-19 pandemic. He stated that the Board members would need a 20 hour course to maintain their continuing education requirements and asked the Board if they were open to the idea of an online training class. The Board agreed that they would be willing to take the required classes online. Secretary Jennifer Saxon stated that she would check the training schedule and contact the Board with options.
- Board Member Glover's Term Expiration: Board Member Glover stated that his term was expiring on December 31, 2020 and that he would be applying for re-appointment.

OLD BUSINESS

There was no Old Business for October.

NEW BUSINESS

- 2020 Public Utility Notices of Assessment: The 2020 Public Utility Assessments were presented to the Board for review and approval. Board Member Schofill made a motion to adopt the assessment ratio of 40% for the assessments, with a second from Board Member Glover and the motion was carried. Board Member Glover made a motion to approve the mailing of the assessments, with a second from Board Member Schofill and the motion was carried. The assessments were mailed after the meeting.

NEW BUSINESS – Contd.

- CRA Property Mgmt. Conservation Breach Inquiry: Secretary Jennifer Saxon stated to the Board that the members of CRA Property Management (CPM) had made an inquiry regarding the conservation use covenant on Parcel 065-125. CPM had previously requested an estimated breach calculation which totaled \$97,348.46. CPM members would like for the Board to consider waiving the breach penalty if the property is sold. The Board reviewed the rules for the covenant and found that CPM does not meet any of the criteria to end the covenant without breach. Board Member Glover made a motion to breach the covenant if the property was sold and the buyer did not agree to continue the existing covenant, with a second from Board Member Schofill and the motion was carried. Secretary Saxon stated that she would inform the taxpayers via letter of the Board's decision.
- Webster Family Partnership Conservation Inquiry: Chief Appraiser Payne told the Board Webster Family Partnership (WFP) had made an inquiry regarding Parcel 078-087, a 460.51 acre tract in their ownership. When the conservation covenant was renewed in 2015, WFP provided a copy of a tax map with five different areas identified as acreage held out of the covenant. Since then, two of those five tracts have sold, leaving three separate tracts of 6, 11 and 15 acres held out, for a total of 32 acres not in the covenant. WFP inquired as to what acreage could be sold from the parcel without constituting a breach. Chief Appraiser Payne stated that the three remaining tracts could be sold without breaching the covenant because they are not subject to the covenant. Chief Appraiser Payne also mentioned that any portion of the property could be sold so long as the portion sold qualified to be continued through the end of the original covenant period. The Board agreed.
- Field Appraiser Applications: Chief Appraiser Payne informed the Board that 59 total applications had been received to date for the open field appraiser position. He stated that he had one candidate that he wanted to interview and gave the Board the application to review. After review, Board Member Glover made a motion allowing Chief Appraiser Payne to interview the candidate, with a second from Board Member Schofill and the motion was carried.

APPEALS

- Cole, Justin – 2007 Ford Ranger: The Department of Revenue value for the vehicle is \$5,100. Black Book value for the vehicle is \$3,200. The acceptable range for the bill of sale is between \$2,720 and \$3,680. Mr. Cole provided a bill of sale for \$3,500. 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 \$3,500 with a second from Board Member Schofill and the motion was carried.
- Holbrooks, Roy – 2001 Mazda B3000: The Department of Revenue value for the vehicle is \$2,550. Black Book value for the vehicle is \$1,438. The acceptable range for the bill of sale is between \$1,222 and \$1,654. Mr. Holbrooks provided a bill of sale for \$1,500. Pursuant to Board policy, the bill of sale shall be used when within the acceptable range. Board Member Schofill made a motion to set the vehicle value at \$1,500 with a second from Board Member Glover and the motion was carried.
- Martin, Steve – 2013 Ford Escape: The Department of Revenue value for the vehicle is \$9,725. Black Book value for the vehicle is \$8,613. The acceptable range for the bill of sale is between \$7,321 and \$9,905. Mr. Martin provided a bill of sale for \$7,000. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$8,613 with a second from Board Member Schofill and the motion was carried.

APPEALS – Contd.

- Stoddard, Cynthia – 2010 Ford Edge Sport: The Department of Revenue value for the vehicle is \$8,950. Black Book value for the vehicle is \$8,013. The acceptable range for the bill of sale is between \$6,811 and \$9,215. Ms. Stoddard provided a bill of sale for \$7,500 with a trade in valued at \$3,500. Pursuant to Board policy, the bill of sale value shall be used when within the acceptable range. Pursuant to 48-5C-1(a)(1)(A) Fair Market Value should be reduced by the amount of the trade-in. Board Member Glover made a motion to set the vehicle value at \$4,000 with a second from Board Member Schofill and the motion was carried.

2020 Conservation Use Approvals / Denials

- There were no Conservation Use Covenants to be signed.

E & R SIGNATURES

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Quarles, Dustin	056B-229	2020-R-016	Real Property
Barbato, Phyllis	P0076461	2020-PP-004	Personal Property
The Brewvarian Café	P0076919	2020-PP-005	Personal Property

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 9:48 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 18th day of November, 2020.

Roy Johnson

Warren Glover

William Schofill