

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

February 10, 2021

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, February 10, 2021. In attendance were Board Member Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, and Secretary Jennifer Saxon.

CALL TO ORDER

- Board Member Roy Johnson called the meeting to order at 9:00 a.m.

INVOCATION

- The invocation was delivered by Board Member Warren Glover.

MINUTES

- The Board reviewed the minutes from the January 13, 2021 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Glover and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Payne reviewed the current year budget information with the Board. The FY 2021 budget has 49% remaining, with an ideal target of 41%. Currently, the FY 2021 budget has 4.5 months remaining, with the new fiscal year beginning July 1, 2021.
- Chief Appraiser Payne introduced Cindy Nalley, who was hired February 1, 2021 to replace Jean Spear who retired December 31, 2020.

OLD BUSINESS

- Sheth, Ateer – Appeal for H04D-051: Mr. Sheth's prior request to appeal to Superior Court has been withdrawn as of January 19, 2021. Mr. Sheth's appeal was the final outstanding 2020 appeal. His withdrawal closes the 2020 appeal cycle.

NEW BUSINESS

- FY 2022 Budget Presentation: Chief Appraiser Payne presented the FY 2022 Proposed Budget to the Board for review. Chief Appraiser Payne and the Board discussed a request for remodeling again in the 2022 FY submittal. The request was originally made in the 2020 FY submission. The remodel would include more secure window areas at the front desk, similar to the windows at the Tax Commissioner's Office, and also a meeting area for the Board. Board Member Schofill made a motion to approve the budget submission with the addition of an \$18,000 request for remodeling, with a second from Board Member Glover and the motion was carried. The budget will be submitted to the Finance department on February 26, 2021.

NEW BUSINESS – Contd.

- Preliminary In House Sales Ratio: Chief Appraiser Payne presented a preliminary sales ratio to the Board for review. Chief Appraiser Payne stated that this was the raw data only and that there is much more work to be completed before the ratio is a true indication of where the values stand. The preliminary Mean Ratio is 92.423%, with a Price Related Differential of 1.153% and a Co-Efficient of Dispersion of 31.911%. Board Member Schofill made a motion to accept the preliminary ratio, with a second from Board Chairman Johnson* and the motion was carried. The ratio is **Attachment 1** to these minutes.

**Board Member Glover had to leave the meeting due to a prior commitment.*

APPEALS

- Faircloth, Timothy – 2008 Ford Crown Victoria Police Vehicle: The Department of Revenue value for the vehicle is \$3,800. Black Book does not return a value for police vehicles. Mr. Faircloth provided a bill of sale for \$2,283. Pursuant to Board policy, the bill of sale value shall be used when special circumstances are present, as with the purchase of surplus government vehicles. Board Member Schofill made a motion to set the vehicle value at \$2,283 with a second from Board Chairman Johnson and the motion was carried.
- Hagadorn, John – 2004 Toyota Camry LE: The Department of Revenue value for the vehicle is \$3,200. Black Book value for the vehicle is \$1,688. The acceptable range for the bill of sale is between \$1,435 and \$1,941. Mr. Hagadorn provided a bill of sale for \$500. The vehicle was purchased from a utility company and is in poor condition. Pursuant to Board policy, the bill of sale value shall be used when special circumstances are present. Board Member Schofill made a motion to set the vehicle value at \$500 with a second from Board Chairman Johnson and the motion was carried.
- McMillan, Michael – 2017 Dodge 2500: The Department of Revenue value for the vehicle is \$31,000. Black Book value for the vehicle is \$25,338. The acceptable range for the bill of sale is between \$21,537 and \$29,139. Mr. McMillan provided a bill of sale for \$24,000. Pursuant to Board policy, the bill of sale value shall be used when the bill of sale is within the acceptable range. Board Member Schofill made a motion to set the vehicle value at \$24,000 with a second from Board Chairman Johnson and the motion was carried.
- Partin, Clint – 2013 Jeep Wrangler Unlimited: The Department of Revenue value for the vehicle is \$18,350. Black Book value for the vehicle is \$15,700. The acceptable range for the bill of sale is between \$13,345 and \$18,055. Mr. Partin provided a bill of sale for \$12,000. Pursuant to Board policy, Black Book value shall be used if the bill of sale is not within the acceptable range. Board Member Schofill made a motion to set the vehicle value at \$15,700 with a second from Board Chairman Johnson and the motion was carried.

2021 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
004-021	WINKLER, JAMES / DORIS	APPROVED
006-134	JUSTUS, JIMMY / JANICE	APPROVED
007-028	HOOPER, FRANCINE	APPROVED
008-029A	JENKINS, MICHAEL	APPROVED
022-123	FREEDOM RANCH LLC	APPROVED
032-016	ANDERSON, WEBB / DONNA	APPROVED
033-003	LEDFORD, CURTIS / JANICE	APPROVED
033-075A	TUCKER, ANTHONY / NICOLE	APPROVED
036-096C	JACKSON, WILL ALLEN	APPROVED
036-101	5S ESCAPES LLC	APPROVED
037-007	ADAMS, ROSS	APPROVED
041-001	FILBECK, MATTHEW / LAUREN	APPROVED
049-084	MONTPAS, PAUL / MARY	APPROVED
050-159	WHITE, LARRY / JANE	APPROVED
050C-001	BURNS, MATHEW / E'LISA	APPROVED
056B-126	SHEFFIELD, ROBERT	APPROVED
056D-073	MOUNTAIN, NED / NANCY	APPROVED
058-023	KNOX, SHELL HARDMAN TRUST	APPROVED
061-178	JACKSON, BRENDA; BILL ARRENDALE ESTATATA	APPROVED
061-238C	CAIN, CASEY / KALA	APPROVED
064-005	HUNT, JEFF	APPROVED
064-035	LEWIS, VIVIAN	APPROVED
069-472	SOSEBEE, CURTIS	APPROVED
069-603	TIPTON, HENRY / ANN	APPROVED
069-605	MOBLEY, RUSSELL / LINDA	APPROVED
070-356	TIPTON, HENRY / ANN	APPROVED
072-260K	LEDFORD, BOBBY	APPROVED
076-181	LUCE, MARLON / SHERYL	APPROVED
076-251	FREE FARMS HOMEPLACE LLC	APPROVED
077-045	FARMER, RICKY	APPROVED
079-042	MCKENNEY, SHIRLEY / JOHN G III	APPROVED
081-007	WALTER, JASON; WALTER, JUSTIN	APPROVED
090-045	BARRETT, JUDY ANN – RELEASE OF COVENANT	APPROVED

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
BELL, WILLIAM R. JR.	050-346	2020-R-027	REAL PROPERTY
SANGSTER, TIMOTHY	P0078444	2020-PP-013	PERSONAL PROPERTY
SPAIN, WILLIAM LARRY	022-103-001	2021-M-006	MOBILE HOME
AMERICA’S BEST SEC. STORAGE	062-094-001	2021-M-007	MOBILE HOME
LINCK FAMILY HOLDINGS	022-086-001	2021-M-008	MOBILE HOME NOD
THOMAS, HERMAN	031B-036-001	2021-M-009	MOBILE HOME
LONG, MERLE	042B-067-002	2021-M-010	MOBILE HOME
ZEHNDER, RONALD	074-157-022	2021-M-011	MOBILE HOME
GRINDLE, JOSH	033B-087-001	2021-M-012	MOBILE HOME NOD
RAMEY, JONATHAN/CHELSEA	088-034-001	2021-M-013	MOBILE HOME NOD
CORBIN, MICHAEL	004-095-001	2021-M-014	MOBILE HOME NOD

ADJOURNMENT

- Board Member Schofill made a motion to adjourn the regular meeting at 9:54 a.m. with a second from Board Chairman Johnson. The motion carried and the meeting was adjourned.

Approved this 10th day of March, 2021.

Roy Johnson

Warren Glover

William Schofill

ATTACHMENT 1

RUN DATE: 2/9/2021 10:20 AM

SALES REPORT WHITE COUNTY

White County Sales Ratio Analysis

Number of Sales:	907		
Mean Ratio %:	92.423		
Median Ratio %:	81.341		
Mode Ratio %:	77		
Weighted Mean %:	80.139		
Price-Related Differential %:	1.153		
Mean Std Dev %:	58.562	Coef. of Var. %:	63.363
Median Std Dev %:	59.602	Coef. of Var. %:	73.274
		Coef. of Disp %:	31.911
		Coef. of Disp %:	33.814