

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

July 10, 2024

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, July 10, 2024. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Adrian Medley, 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 Adrian Medley.

MINUTES

- The Board reviewed the minutes from the June 12, 2024 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Member Medley and the motion was carried.

OFFICE UPDATE

- Chief Appraiser Payne updated the Board on the daily operations in the office. Currently, two staff members are on extended leave and a third position is open still. The appeal period ended on Monday, July 8, 2024. The busiest part of the appeal period was covered by five staff members, just a little more than half the regular number of employees. The workload has been difficult to manage, but the present staff has stepped up to insure that the appeals are worked so that the 30 day notices of assessment can be mailed. The annual audit study to the Department of Audits and Accounts is due today, however due to the staffing shortages, an extension has been granted. The sales information must be submitted no later than Wednesday, July 17, 2024 in order to be considered by the DOAA.

NEW BUSINESS

- 2024 30 Day Notices of Assessment: Secretary Jennifer Saxon provided the 2024 listing of parcels to receive a 30 day notice of assessment. The total number of appeals is less than 2% of the 2024 digest. Board Member Medley made a motion to approve the 30 day notices of assessment for mailing, with a second from Board Member Glover and the motion was carried.
- 2024 Digest to the Tax Commissioner: Chief Appraiser Payne and the Board reviewed consolidation sheets for the 2024 Digest totals. Board Member Medley made a motion to approve the 2024 digest for submission to the Tax Commissioner, with a second from Board Member Glover and the motion was carried. The digest will be transmitted to the Tax Commissioner on Friday, July 12, 2024.

TAXPAYER PARTICIPATION

- The Board heard an appeal from taxpayer Page Gedney regarding his eligibility for the ES4 homestead exemption. When Mr. Gedney applied for homestead he was not offered the correct exemption based on his age and income. He asked the Board to correct the staff error since he was given incorrect information which was no fault of his own. The Board agreed that it was the staff's responsibility to obtain all the necessary information in order to determine the correct exemption. Board Member Medley made a motion to correct the exemption status with a second by Board Member Glover and the motion was carried. Secretary Saxon informed Mr. Gedney that he would receive a 30 day notice of assessment with the correct exemption information.

APPEALS

- Schaefer, Jason – 2012 Ford F150: The Department of Revenue value for the vehicle is \$8,825. Black Book value for the vehicle is \$3,900. The acceptable range for the bill of sale is between \$3,315 and \$4,485. The taxpayer provided a bill of sale for \$4,000. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$4,000 with a second from Board Member Medley and the motion was carried.
- Sorrors, Dalton – 2004 Mazda 3 Hatchback: The Department of Revenue value for the vehicle is \$2,650. Black Book value for the vehicle is \$1,588. The acceptable range for the bill of sale is between \$1,350 and \$1,826. The taxpayer provided a bill of sale for \$1,500. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$1,500 with a second from Board Member Medley and the motion was carried.
- Tipton, Joseph – 2013 Jeep Wrangler JK: The Department of Revenue value for the vehicle is \$14,625. Black Book value for the vehicle is \$12,025. The acceptable range for the bill of sale is between \$10,221 and \$13,829. The taxpayer provided a bill of sale for \$0. Pursuant to Board Policy, the 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 \$12,025 with a second from Board Member Medley and the motion was carried.
- Tomlin, David – 2015 Ford Explorer: The Department of Revenue value for the vehicle is \$10,575. The Black Book value for the vehicle is \$5,257. The acceptable range for the bill of sale is between \$4,468 and \$6,046. The taxpayer provided a bill of sale for \$5,500. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$5,500 with a second from Board Member Medley and the motion was carried.
- Whitlock, Erica – 2020 Chevrolet Silverado 1500: The Department of Revenue value for the vehicle is \$39,150. The Black Book value for the vehicle is \$28,350. The acceptable range for the bill of sale is between \$24,098 and \$32,603. The taxpayer provided a bill of sale for \$25,000. Pursuant to Board Policy, the bill of sale shall be used when the value is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$25,000 with a second from Board Member Medley and the motion was carried.

E & R SIGNATURES

- The Board signed the following error and releases for July:

E & R NAME	MAP / PARCEL	FORM NUMBER	TYPE
DIMSDALE, RONNIE	063-002A	2023-R-037	REAL PROPERTY
LINDBOM, MATTHEW	050-197A-001	2024-MH-048	MOBILE HOME

ADJOURNMENT

- Board Member Glover made a motion to adjourn at 9:38 a.m., with a second from Board Member Medley and the motion was carried.

Approved this 14th day of August, 2024.

Roy Johnson

Warren Glover

Adrian Medley