

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

August 14, 2024

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, August 14, 2024. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, 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 Secretary Jennifer Saxon.

#### **MINUTES**

- The Board reviewed the minutes from the July 10, 2024 regular meeting. A motion was made by Board Member Warren Glover to approve the minutes with a second from Board Chairman Johnson and the motion was carried.

#### **OFFICE UPDATE**

- Chief Appraiser Bryan Payne introduced Doreen Green to the Board. Doreen is the new Conservation Use Coordinator/Appraisal Assistant. This position replaces the position of Mapper/Conservation Use Coordinator. The mapping will be maintained by GIS1 going forward. Chief Appraiser Payne stated that the 30 day notices of assessment had been mailed and that the 2024 digest documents had been submitted to the Department of Revenue by Tax Commissioner Cindy Cannon. Ms. Cannon has received her collection order for 2024. Chief Appraiser Payne also stated that the staff had started the work for the 2025 assessment year.

#### **NEW BUSINESS**

- 059D – 139 Conservation Exchange: The owners of 059D-138 and 059D-139 are requesting an acreage exchange of .88 acres for easement purposes. Parcel 059D-139 is in conservation use. The acreage exchange is the exact amount from each parcel, this exchange serves only to correct map lines. After reviewing the documents, Board Member Glover made a motion to approve the exchange without breach, with a second from Board Chairman Johnson and the motion was carried.

#### **TAXPAYER PARTICIPATION**

- The Board heard comments from taxpayer Ron Geraneo regarding his 2024 appeal. Mr. Geraneo had tried to submit his appeal via the online appeal module on July 8, the appeal deadline, around 3 pm. When he could not get the appeal to show as completed, he contacted the office and asked if he could email the appeal. He was advised that if the appeal was received via email, the original would still need to be mailed and postmarked no later than July 8, 2024. Mr. Geraneo emailed the appeal to Field Appraiser Robert Messmore and Mr. Messmore replied again advising Mr. Geraneo that the original would need to be postmarked that day. Mr. Geraneo stated to the Board that he did not understand that he had to mail the original and that he did not see Mr. Messmore's reply until days later.

## TAXPAYER PARTICIPATION – Contd.

Mr. Geraneo asked the Board to please allow his appeal to be forwarded to the Board of Equalization since he could not get the online submission to work. Chief Appraiser Payne stated that the appeal would have been forwarded anyway as there were no errors of record. Board Member Glover made a motion to allow the appeal to be forwarded to the Board of Equalization, with a second from Board Chairman Johnson and the motion was carried.

## APPEALS

- Dropla, Michael – 2014 Ford Transit Van: The Department of Revenue value for the vehicle is \$10,225. Black Book value for the vehicle is \$7,100. The acceptable range for the bill of sale is between \$6,035 and \$8,165. The taxpayer provided a bill of sale for \$7,500. 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 \$7,500 with a second from Board Chairman Johnson and the motion was carried.
- Kish, Jon – 2009 Audi R8: The Department of Revenue value for the vehicle is \$51,550. Black Book value for the vehicle is \$62,563. The acceptable range for the bill of sale is between \$53,179 and \$71,950. The taxpayer provided a bill of sale for \$71,000 and that is the value the Tax Commissioner's Office used to determine the TAVT. 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 \$71,000 with a second from Board Chairman Johnson and the motion was carried.
- Marnets, Thomas – 2004 GMC Sierra: The Department of Revenue value for the vehicle is \$4,600. Black Book value for the vehicle is \$2,000. The acceptable range for the bill of sale is between \$1,700 and \$2,300. The taxpayer provided a bill of sale for \$500. 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 \$2,000 with a second from Board Chairman Johnson and the motion was carried.
- Nash, Barbara – 2008 Lincoln Towncar: The Department of Revenue value for the vehicle is \$7,000. The Black Book value for the vehicle is \$1,925. The acceptable range for the bill of sale is between \$1,636 and \$2,214. The taxpayer provided a bill of sale for \$1,000. 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 \$1,925 with a second from Board Chairman Johnson and the motion was carried.
- Pilgrim, Timothy – 2019 Ford F150: The Department of Revenue value for the vehicle is \$25,925. The Black Book value for the vehicle is \$20,762. The acceptable range for the bill of sale is between \$17,650 and \$23,875. The taxpayer provided a bill of sale for \$15,500. 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 \$20,762 with a second from Board Chairman Johnson and the motion was carried.

**APPEALS – Contd.**

- Riley, James – 2015 Allegro 33AA Motorhome: The Department of Revenue value for the vehicle is \$145,900. The Black Book value for the vehicle is \$108,713. The acceptable range for the bill of sale is between \$92,406 and \$125,020. The taxpayer provided a bill of sale for \$120,000. Pursuant to Board policy, the bill of sale shall be used when it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$120,000 with a second from Board Chairman Johnson and the motion was carried.
- Truelove, Jason – 2014 Chevrolet Silverado: The Department of Revenue value for the vehicle is \$11,750. The Black Book value is \$7,100. The acceptable range for the bill of sale is between \$6,035 and \$8,165. The taxpayer provided a bill of sale for \$3,500. 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 \$7,100, with a second from Board Chairman Johnson 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
BULLOCK, KEVIN	044C-068	2023-R-039	REAL PROPERTY
BROOKS, KENDRA	H03D-033	2023-R-040	REAL PROPERTY

**ADJOURNMENT**

- Board Member Glover made a motion to adjourn at 10:01 a.m., with a second from Board Chairman Johnson and the motion was carried.

Approved this 11<sup>th</sup> day of September, 2024.

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Roy Johnson

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Warren Glover

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Adrian Medley