

Board of Tax Assessors Meeting

Minutes of the May 9, 2024 Meeting

Members Present: Dennis Conway, MaryBeth Burnette, Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Sarina Gilleland, Ricky Hitt, Berrie Holmes, Lee Johnson, Becky Parker, Rhonda Peterson, Bill Welch, Ben Wheeler and Jenny Thomas were present for the meeting.

- 1. Call to Order:** Dennis Conway called the meeting to order.
- 2. Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Tommy Mann and approved by all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the April 25, 2024 meeting minutes, seconded by Mark Young and approved by all Members.
- 4. Public Comments:** None
- 5. Consent Agenda:** Motion by Raymond Gunnin to move Batch E-1, Batch E-4, Batch MH1, Match MH1-A, Batch 5A, Batch 5CA, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions
Batch E-4, Homestead Denials

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Pre-Bill Changes
Batch MH1-A, Pre-Bill Digest Additions
Batch 5A, Appeal Changes
Batch 5CA, CUVA Approvals
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

- 6. Adoption of Dept. of Revenue Adopted & Finalized 2023 Values for CUVA District #2 & FLPA District #2:** Motion by MaryBeth Burnette to approve, seconded by Mark Young and approved by each Board Member.
- 7. Approval of 2023 New Homestead Exemptions:** Motion by MaryBeth Burnette to approve, seconded by Mark Young and approved by each Board Member.
- 8. Approval of 2023 Real Property Notice List:** Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.
- 9. Approval of 2023 Personal Property List:** Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.

10. Approval of Freeport Inventory Exemption List: Motion by MaryBeth Burnette to approve, seconded by Mark Young and approved by each Board Member.

11. Chief Appraiser Report:

Steve reviewed the 2024 Budget Report.

Steve reviewed the following Sales Ratios with the Board:

July - Dec 2023 Sales

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Overall	2718	0.3942	0.9855	0.0450	1.0028

Jan - Current 2024 Sales

Overall	1704	0.3738	0.9345	0.2314	1.0616
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Sales Ratios 5/09/2024 (Jan - Dec 2023 Sales)

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	4810	0.3961	0.9903	0.0483	1.0051
Agricultural	407	0.3937	0.9843	0.0481	0.9995
Commercial	90	0.3909	0.9773	0.0292	1.0183
<u>Industrial</u>	<u>21</u>	<u>0.3942</u>	<u>0.9855</u>	<u>0.0177</u>	<u>1.009</u>
Overall	5331	0.3959	0.9898	0.0478	1.0061

Steve reviewed the City Consolidation Report with the Board.

The next BOA meeting will be Monday, May 20, 2024 at 9:00 AM.

12. Attorney's Report / Executive Session:

Darrell reported via telephone that the Tanner case has changed attorneys, which will most likely cause a delay.

13. Adjournment: Motion by MaryBeth Burnette to adjourn, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary

