

Board of Tax Assessors Meeting

Minutes of the April 27, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Heather Gregory, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson, Kayla Turner and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill & Cory DeBord of Roach, Caudill & Frost LLP was present for the meeting.

- 1. Call to Order:** Dennis Conway called the meeting to order.
- 2. Approval of Agenda:** Motion by Raymond Gunnin to approve the agenda, seconded by Mark Young and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Raymond Gunnin to approve the April 13, 2023 meeting Minutes, seconded by Mark Young and approved by each Board Member.
- 4. Public Comments:** None.
- 5. New Business:** Motion Raymond Gunnin to move Batch E-1, Batch E-2, Batch E-1-1, Batch P1, Batch U-P, Batch 3A, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young and approved by each Board Member.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions for Tax Year 2023

Batch E-2, Reinstated Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch U-P, Utilities Prior Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Motion by Raymond Gunnin to approve the 2023 Qualified Timberland Property Certifications, seconded by Mark Young and approved by all Board Members.

7. Chief Appraiser’s Report:

Steve reviewed the 2023 Budget Report.

The 2024 amended budget request has been entered for approval.

Steve presented the following Sales Ratios to the Board:

Sales Ratios 4/25/23 (Jan - Dec 2022 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	5917	0.3988	0.9970	0.0578	1.0028
Agricultural	518	0.3966	0.9915	0.0714	1.061
Commercial	125	0.3873	0.9683	0.047	1.007
Industrial	26	0.3936	0.9840	0.0287	1.0107
Overall	6590	0.3984	0.9960	0.0587	1.0086

July - Dec 2022 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	3096	0.397	0.9925	0.0559	1.0115
Jan - Current 2023 Sales					
Overall		0.392		0.152	1.04

After a brief discussion and sales ratio review, the Board decided to approve Assessment Notices at the May 11, 2023 Board of Assessors meeting. Notices will be mailed May 15, 2023.

The methodology study should be completed by the end of May.

Steve announced that we are again fully staffed and introduced our new Senior Clerks.

The next meeting will be Monday, May 11, 2023 at 9:00 AM.

8. Attorney’s Report / Executive Session:

Darrell advised a ruling had been made in the Belnik case.

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Motion by Raymond Gunnin to move to Executive Session to discuss personnel matters, seconded by Mark Young and approved by each Board Member.

Motion by Raymond Gunnin to re-enter Regular Meeting, seconded by Mark Young and approved by each Board Member.

9. Adjournment: Motion by Raymond Gunnin to adjourn the Regular Meeting, seconded by Mark Young and approved by each Board Member.

Dennis Conway, Chairman

Jenny Thomas, Secretary