

Board of Tax Assessors Meeting

Minutes of the December 14, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Jhon Rivero and Jenny Thomas were present for the meeting.

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

1. **Call to Order:** MaryBeth Burnette called the meeting to order.
2. **Approval of Agenda:** Motion by Raymond Gunnin to approve the agenda, seconded by Mark Young and approved by all Members.
3. **Approval of Minutes:** Motion Mark Young to approve the November 20, 2023 meeting minutes, seconded by Raymond Gunnin and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:** Motion by Mark Young to move Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch P4, Batch 3, Batch 3A, Batch 3B, Batch 3P, Batch 5A, Batch 5B, Batch 5P, 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.
 - 5a. Motion by MaryBeth Burnette to approve Batch 5 and follow staff recommendations, seconded by Mark Young and approved by Raymond Gunnin. Tommy Mann recused himself from the room and the vote due to property ownership on Batch 5.

Digest Changes:

Front Office, Becky Parker, Receiver of Record

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Batch P4, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Adjustments

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5P, Prior Year Changes

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

6. Motion by Mark Young to approve the 2023 State Utilities Digest at 40%, seconded by Raymond Gunnin and approved by all Members.

7. Chief Appraisers Report:

Steve reviewed the 2024 Budget report.

Steve and Raymond attended the Cherokee Delegation Meeting this past Tuesday evening.

Trey provided the Board with an update on Personal Property.

The next BOA meeting will be Thursday, December 21, 2023 at 9:00 AM.

8. Attorney's Report / Executive Session:

Darrell gave an update of current court cases.

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

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

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

MaryBeth Burnette, Co-Chairman

Jenny Thomas, Secretary