

## Board of Tax Assessors Meeting

Minutes of the February 8, 2024 Meeting

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

**Staff Present:** Steve Swindell, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson 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:** Dennis Conway called the meeting to order.
2. **Approval of Agenda:** Motion by Raymond Gunnin to approve the agenda, seconded by Tommy Mann and approved by all Members.
3. **Approval of Minutes:** Motion MaryBeth Burnette to approve the January 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-1-1, Batch P1, Batch 1A, Batch 1P, Batch 3, Batch 3A, Batch 3P, Batch MH1, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

Front Office, Becky Parker, Receiver of Records  
**Batch E-1**, Dropped 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 1A**, Appeal Changes  
**Batch 1P**, Prior Year Changes

Residential Department, Lee Johnson, Senior Appraiser  
**Batch 3**, Current Year Corrections  
**Batch 3A**, Appeal Changes  
**Batch 3P**, Corrections for Prior Years

Rural Department, Ricky Hitt, Senior Appraiser  
**MH1**, Digest Changes  
**Batch 5A**, Appeal Changes  
**Batch 5CB**, Conservation Use Breaches  
**Batch 5CR**, CUVA Releases

6. **Motion by MaryBeth Burnette to approve the TMA Audit Findings for NOR-RAL INC ACCT# 35566, seconded by Mark Young and approved by each Board Member.**

**7. Chief Appraiser Report:**

Steve reviewed the Budget Report.

Steve reviewed the DOR letter of deficiencies with the Board of Assessors.

Steve testified for HB1031 at the Capital yesterday.

Steve reviewed the following sales ratios with the Board of Assessors:

**Sales Ratios 2/8/24 (Jan – Dec 2023)**

<b>Class</b>	<b>Count</b>	<b>Median</b>	<b>Med.</b>	<b>C.O.D.</b>	<b>P.R.D.</b>
Residential	5285	0.3812	0.9530	0.1557	1.0344
Agricultural	724	0.3144	0.7860	0.4286	1.3034
Commercial	117	0.3569	0.8923	0.2929	1.208
<u>Industrial</u>	<u>25</u>	<u>0.3052</u>	<u>0.7630</u>	<u>0.3487</u>	<u>1.0561</u>
<b>Overall</b>	<b>6158</b>	<b>0.3778</b>	0.9445	<b>0.1877</b>	<b>1.0872</b>

Personal Property discovered a valuing glitch for 2023 boat assessments that has since been corrected, but will result in significant increases for 2024.

The next BOA meeting will be Thursday, February 22, 2024 at 9:00 AM.

**8. Attorney’s Report / Executive Session:** Darrell gave an update of current court cases.

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

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Dennis Conway, Chairman

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Jenny Thomas, Secretary