

Board of Tax Assessors Meeting

Minutes of the February 13, 2025 Meeting

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

Staff Present: Steve, Swindell, Trey Stephens, Gregg Boutilier, Ricky Hitt, Sandy Forrester, 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: MaryBeth Burnette called the meeting to order.

2. Approval of Agenda: Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Mark Young to approve the January 23, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: NONE

5. Consent Agenda: Motion by Mark Young to move Batch E-1, Batch E-2, Batch P1, Batch 1, Batch 1A, Batch 3, Batch 4-P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4-P, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Steve reviewed the 2025 Budget Report.

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

Sales Ratios 2/13/2025 (Jan - Dec 2024 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	5291	0.3727	0.9318	0.1623	1.0308
Agricultural	689	0.3317	0.8293	0.3727	1.144
Commercial	104	0.3219	0.8048	0.2896	1.1756
<u>Industrial</u>	<u>10</u>	<u>0.3236</u>	<u>0.8090</u>	<u>0.2903</u>	<u>0.8042</u>
Overall	6094	0.3679	0.9198	0.1919	1.0523

Steve and Trey attended the 1st school board hearing last week.

The IGA contract has been written with a 70/30 split for Specialized Tax Recovery.

There is a GAAO Virtual 1 Day Seminar this morning that Steve, Trey, Blake and Ben will be attending.

We have filled 1 of 2 vacant appraiser positions. The residential new hire will start work February 24th.

The next BOA meeting will be Thursday, February 27, 2025 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases.

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary