

Board of Tax Assessors Meeting

Minutes of the April 10, 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, Sandy Forrester, Ricky Hitt, Berrie Holmes, Lee Johnson, Becky Parker, Rhonda Peterson, Ben Wheeler 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 March 27, 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-5, Batch P1, Batch 3P, Prebill MH, Batch MH1, Batch 5CA, 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-5, Prior Year

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Prebill MH, Appeals

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuations

Batch 5CR, CUVA Releases

- 6. A motion by Raymond Gunnin to approve the audit for Acme Cryogenics, Inc. - #135019, seconded by Tommy Mann and approved by all Members.**

7. Chief Appraiser Report

Steve reviewed the 2025 Budget Report.

Steve, Trey, Raymond and Mary Beth are attending a 2026 Budget Meeting with Geoff Morton and the Finance Department on Monday at 3:30pm.

The STR Project contract has been signed by all parties and the implantation process is in progress.

Steve reviewed the following sales ratios with the Board:

Sales Ratios 04/10/2025 (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	4867	0.3948	0.9870	0.0470	1.0046
Agricultural	473	0.3954	0.9885	0.0625	1.0061
Commercial	70	0.3881	0.9703	0.0286	1.0008
Industrial	7	0.3896	0.9740	0.0181	1.0042
Overall	5423	0.3947	0.9868	0.0482	1.0051

Steve and the Board discussed possible Notice of Assessment options for our County.

The next BOA meeting will be Thursday, April 24, 2025 at 9:00 AM.

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

9. Adjournment: Motion by Mark Young to adjourn, seconded by Raymond Gunnin and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary