

Board of Tax Assessors Meeting

Minutes of the June 26, 2025 Meeting

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

Staff Present: Trey Stephens, Sandy Forrester, Ricky Hitt, Becky Parker, 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 Raymond Gunnin to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Raymond Gunnin to approve the June 12, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: NONE

5. Consent Agenda: Motion by Raymond Gunnin to move Batch E-1, Batch E-1-1, Batch P1, Batch P6, Batch 1-A, Batch 1B, Batch 3, Batch 3A, Batch 3B, Batch 4, Batch MH1, Batch 5, Batch 5A, Batch 5CA, Batch 5CB, and Batch 5P 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-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, Audit Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1-A, Appeal Changes

Batch 1B, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Mobile Home Changes
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5CA, CUVA Approvals
Batch 5CB, CUVA Breaches
Batch 5P, Previous Tax Years

6. **Motion by Raymond Gunnin to approve the revised dates of Audit Position letter for #135019 – Acme Cryogenics, Inc., seconded by Tommy Mann and approved by all Members.**
7. **Motion by Raymond Gunnin to approve the 2025 Personal Property Digest, seconded by Tommy Mann and approved by all Members.**
8. **Motion by Raymond Gunnin to approve the 2025 Real Property Digest, seconded by Tommy Mann and approved by all Members.**
9. **Motion by Raymond Gunnin to approve the 2025 Exempt Property List, seconded by Tommy Mann and approved by all Members.**

10. Chief Appraisers Report

Trey reviewed the 2025 Budget Report.

Trey gave a presentation regarding changes to the legislation at the BOC meeting last Tuesday.

Steve, Trey and Erika Neldner met with the Cherokee Tribune to explain changes in the Notice of Assessment for property owners.

Steve will be meeting with Josh Bagby from Cherokee Connect next Tuesday to discuss appeals and changes to the Notice of Assessment for him to convey to the public on his Facebook page.

We have received 83 appeals and 200 additional Homestead applications as of today.

The next BOA meeting will be on Thursday, July 10, 2025 at 9:00 AM.

11. Attorney's Report / Executive Session: None

12. Adjournment: Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

Mary Beth Burnette, Chairman

Jenny Thomas, Secretary