

Board of Tax Assessors Meeting

Minutes of the January 22, 2026 Meeting

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

Staff Present: Steve, Swindell, Ricky Hitt, Sandy Forrester, Lee Johnson, Blake McFarland, Becky Parker, Rhonda Peterson, Trey Stephens, Jenny Thomas, Devin Forrester, Mike Boling, Jeff Plumb, Shayne Dukes, Wiley Sims and Jim McCulley 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 Raymond Gunnin and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Mark Young to approve the January 8, 2026 meeting Minutes, seconded by Raymond Gunnin and approved by each Board Member.
- 4. Public Comments:** None.
- 5. New Business:** Motion Mark Young to move Batch E-1, Batch E-1-1, Batch P1, Batch 1A, Batch EX-1, Batch MH1, Batch 5A, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CR and Batch 5P to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by each Board Member.

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

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Batch EX-1, Exempt Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Digest Changes

Batch 5A, Appeal Changes

Batch 5CA, CUV A Appeals

Batch 5CB, CUV A Breaches

Batch 5CC, CUV A Continuation

Batch 5CR, CUV A Releases

Batch 5P, Prior Year Changes

6. Chief Appraiser Report

Steve reviewed the 2026 Budget Report

Steve reviewed the following ratios:

Sales Ratios 01/08/2026 (Jan - Dec 2025 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	4825	0.3845	0.9613	0.1530	1.0402
Agricultural	588	0.3534	0.8835	0.4186	1.2108
Commercial	106	0.2748	0.6870	0.4124	1.2083
<u>Industrial</u>	<u>18</u>	<u>0.31939</u>	<u>0.4848</u>	<u>0.4432</u>	<u>1.0993</u>
Overall	5544	0.3830	0.9575	0.1859	1.0903

Steve and Trey attended the State of the County luncheon yesterday.

Steve had a CAVEAT and DOR course follow up discussion with the Board.

The next BOA meeting will be Thursday, February 12, 2026 at 9:00 AM.

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

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary