

Board of Tax Assessors Meeting

Minutes of the January 26, 2023 Meeting

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

Staff Present: Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Berrie Holmes, Lee Johnson, Becky Parker, Rhonda Peterson, Bill Welch 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 MaryBeth Burnette to approve the agenda, seconded by Tommy Mann and approved by each Board Member.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the January 12, 2023 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
4. **Public Comments:** None.
5. **New Business:** Motion Raymond Gunnin to move Batch E-1, Batch P1, Batch 1A, Batch 3A, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by each Board Member.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2023

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser
Batch 3A, Appeal Changes

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

6. Chief Appraiser’s Report:

Trey reviewed the 2023 Budget Report.

We have filled the front office Senior Clerk position and only have 1 vacant position at this time.

Steve is presenting a legislative update in a GAAO One Day Virtual Seminar this morning.

Steve and Trey attended the Chamber of Commerce luncheon on January 19th.

Steve presented a Digest Audit overview at the BOC Annual Retreat last week. He also discussed the recent salary adjustments and our need for 2 new appraisers in the next budget.

Steve and Trey went to the Capital yesterday and met with Chairman Blackmon and Chairman Martin.

Preliminary Ratio Study numbers for the current digest before revaluations:

Sales Ratios 01/26/2023					
<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	6577	0.3316	0.8290	0.1429	1.0269
Agricultural	915	0.3065	0.7663	0.5738	1.385
Commercial	180	0.2845	0.7113	0.5925	1.4127
<u>Industrial</u>	<u>31</u>	<u>0.2170</u>	<u>0.5425</u>	<u>0.5603</u>	<u>1.139</u>
Overall	7708	0.3297	0.8243	0.2068	1.0008

2023 Ratio Study numbers by month:

Month	Ratio	Count
January	0.3481	532
February	0.3476	609
March	0.3362	754
April	0.3271	779
May	0.3161	821
June	0.3141	816
July	0.3142	637
August	0.3163	695
September	0.3124	622
October	0.3091	551
November	0.3282	549
December	0.3181	520
		7885

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The next meeting will be Monday, February 9, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session: None

8. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by each Board Member.

Dennis Conway, Chairman

Jenny Thomas, Secretary