

Board of Tax Assessors Meeting

Minutes of the March 28, 2024 Meeting

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

Staff Present: Steve Swindell, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Berrie Holmes, Lee Johnson, Reagan OBriant, Becky Parker, Rhonda Peterson, Trey Stephens and Jenny Thomas were present for the meeting.

Attorney: Cory DeBord 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 Mark Young and approved by all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the March 14, 2024 meeting minutes, seconded by Mark Young and approved by all Members.
- 4. Public Comments:** None
- 5. Consent Agenda:** Motion by MaryBeth Burnette to move Batch E-1, Batch E-1-1, Batch P1, Batch P6, Batch 3, Batch 3P, PreBill MH Appeals, Batch 5CA, Batch 5CB 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-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, 2023 Audit Findings

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections for Tax Year 2023

Batch 3P, Corrections for Tax Year 2021

Rural Department, Ricky Hitt, Senior Appraiser

Prebill MH Appeals

Batch 5CA, CUVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve, Trey, Dennis and MaryBeth will be attending a 2025 Budget review meeting at the Bluffs on April 17th.

Today is Sine Die day at the Capital where several House Bills are expected to pass.

Steve reviewed the following Sales Ratios with the Board:

Sales Ratios 3/28/2023 (Jan - Dec 2023 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	4883	0.3951	0.9878	0.0599	1.0127
Agricultural	417	0.3909	0.9773	0.0869	1.1077
Commercial	95	0.3903	0.9758	0.0547	1.0275
<u>Industrial</u>	<u>20</u>	<u>0.3725</u>	<u>0.9313</u>	<u>0.0381</u>	<u>0.9911</u>
Overall	5418	0.3947	0.9868	0.0633	1.0257

The next BOA meeting will be Thursday, April 11, 2024 at 9:00 AM.

7. Attorney's Report / Executive Session: Cory provided the status of a pending appeal case.

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

Dennis Conway, Chairman

Jenny Thomas, Secretary