

## Board of Tax Assessors Meeting

### Minutes of the March 26, 2026 Meeting

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

**Staff Present:** Steve Swindell, Ricky Hitt, Lee Johnson, Blake McFarland, Becky Parker, Rhonda Peterson, Trey Stephens 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 12, 2026 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
4. **Public Comments:** None.
5. **New Business:** Motion Mark Young to move Batch E-1, Batch E-2, Batch EX-1, Batch P1, Batch 3P, Batch 1A, Batch MH1, Batch MHP, Batch 5CA, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by each Board Member.

Front Office, Becky Parker, Receiver of Records

**Batch E-1**, Dropped Exemptions

**Batch E-2**, Reinstate Exemptions

**Batch EX-1**, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

**Batch P1**, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3P**, Prior Year Changes

Commercial Department, Blake McFarland, Senior Appraiser

**Batch 1A**, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

**Batch MH1**, Mobile Home Digest Changes

**Batch MHP**, Previous Years

**Batch 5CA**, CUVA Appeals

**Batch 5CC**, CUVA Continuation

**Batch 5CR**, CUVA Releases

**6. Chief Appraiser Report**

Steve reviewed the 2026 Budget Report.

Steve, Trey, Sandy and Kimberly had lunch with the county GIS department last week.

Steve reviewed the following Sales Ratios with the Board:

**Sales Ratios 03/24/2026 (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	4691	0.3912	0.9780	0.0884	1.0307
Agricultural	413	0.3905	0.9763	0.1111	1.0391
Commercial	60	0.3726	0.9315	0.2653	1.1870
<u>Industrial</u>	<u>19</u>	<u>0.2346</u>	<u>0.5865</u>	<u>0.4249</u>	<u>1.1968</u>
<b>Overall</b>	<b>5186</b>	<b>0.3910</b>	<b>0.9775</b>	<b>0.0936</b>	<b>1.0569</b>

Steve and the Board discussed the fire at the historic Rome government building.

Senate Bill 566 passed the House yesterday. This bill will affect tax assessment and exemption penalties.

The next BOA meeting will be Thursday, April 9, 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.

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MaryBeth Burnette, Chairman

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Jenny Thomas, Secretary