

Minutes Board of Assessors Meeting December 12, 2023

Meeting called to order by Chairman Jim Gordon. Members Present: Gail Noles, Michael Brumlow, Sandy Duncan and Robert Chiddister. Kristi Queen Interim Chief Appraiser, Jonathan Hayes, Jennifer Jones, and Karen Weeks as Board Secretary. Also attending, Corey Bonds, Dennis Green & Julie Simpkins.

Motion made to approve minutes from November 14, 2023 by Gail Noles and Second by Michael Brumlow, Board Agreed/Unanimous.

Old Business Real

- 1) Agricultural Revaluation Plan 2024 (FYI) (Jonathan Hayes)
- 2) Commercial/Industrial Revaluation Plan 2024 (FYI) (Jonathan Hayes)
- 3) Residential Revaluation Plan 2024 (FYI) (Jonathan Hayes)

New Business Real

- 1) Review November 2023 Building Permits
- 2) 2023 Returned Mail List for Approval (to be posted at Courthouse and on Assessor's website). Motion made to approve by Robert Chiddister and Second by Sandy Duncan, Board Agreed/Unanimous.
- 3) 2023 Late CUVA Request: Parcel: 09-288-05-000 Owner: Grady Franklin Land. Motion made to deny request for 2023 by Gail Noles and Second by Michael Brumlow, Board Agreed/Unanimous.
- 4) 2023 Late Homestead Requests
 - a) Owner: Bagley, Evelyn W. & Jennings, Patricia B. Parcel: 12-089-28-073. No action taken (notify Tax Commissioner of denial decision made in August 2023)
 - b) Owner: Hardin, Carol – Parcel: 12-125-16-123. Motion made to deny request for 2023 by Sandy Duncan and Second by Gail Noles, Board Agreed/Unanimous.
 - c) Owner: Richmeier, John E. – Parcel: 27-302-04-024. Motion made to deny request for 2023 by Robert Chiddister and Second by Gail Noles, Board Agreed/Unanimous.
- 5) Tax Exempt Requests
 - a) Limestone Valley Resource Conservation (beginning with tax year 2022-fwd) – Parcel(s): 12-274-02-028 & 12-274-02-033. Motion made to approve request beginning with tax year 2022 by Sandy Duncan and Second by Michael Brumlow, Board Agreed/Unanimous.
 - b) Creative Arts Guild Inc (beginning with tax year 2023-fwd) – Parcel(s): 12-199-20-004 & 12-199-20-005. Motion made to approve request beginning with tax year 2023 by Sandy Duncan and Second by Gail Noles, Board Agreed/Unanimous.
 - c) Tunnel Hill First Baptist Church Inc (operating as Rolling Hills Church) (beginning with tax year 2023-fwd) – Parcel(s): 12-306-41-000, 12-306-45-000 & 12-306-51-000. Motion made to approve request beginning with tax year 2023 by Gail Noles and Second by Robert Chiddister, Board Agreed/Unanimous.
 - d) Tunnel Hill Community Church (beginning with tax year 2023-fwd) – Parcel: 12-038-06-014. Motion made to approve request beginning with tax year 2023 by Robert Chiddister and Second by Michael Brumlow, Board Agreed/Unanimous.

Personal Property

- 1) ACO List for Approval – Motion made to approve as stated by Sandy Duncan and Second by Gail Noles, Board Agreed/Unanimous.
- 2) 2023 Public Utilities. Motion made to approve as stated (to be billed at 29.04%)for 2023 by Michael Brumlow and Second by Robert Chiddister, Board Agreed/Unanimous.
- 3) 2024 Prebill Mobile Home Digest. Motion made to approve as stated by Gail Noles and Second by Michael Brumlow, Board Agreed/Unanimous.
- 4) 2023 Appeals to Certify to Board of Equalization (Personal Property accounts – Mohawk). Motion made to approve as stated by Gail Noles and Second by Sandy Duncan, Board Agreed/Unanimous.

Motion made to enter Executive Session at 9:22am by Michael Brumlow and Second by Gail Noles.

Motion made to exit Executive Session at 9:37am by Michael Brumlow and Second by Robert Chiddister.

Motion to adjourn by Michael Brumlow and Second by Robert Chiddister at 9:39am, Board Agreed/Unanimous.