

Marion Central Appraisal District

Appraisal Review Board

Minutes from June 17th, 2024

ARB Protest Hearings

Present were ARB members David Ozee, Kerry Blackburn, and Brenda Wilson. Also present were Ann Lummus, Chief Appraiser, Curtis Sandefur, Appraiser, and Christopher Sandefur.

Brenda Wilson called the meeting to order at 8am and established a quorum.

20240040 - Allen Wayne Smith - P/17992 -9:12am – David Ozee abstained from this hearing. Taxpayer states that the value of the lots should be lower due to that there is a deteriorating retaining wall causing erosion. The appraisal district representative stated that the increase in value was due to market sales for like properties in the county. Kerry Blackburn made a motion to set the value at \$165,000. Brenda Wilson seconded, and the motion passed.

20240055 – Wayne Norman – P/12025 – 9:41am – Taxpayer stated that the value of his lot should be \$2500 due to the road being washed out. The appraisal district representative stated that the increase in value was due to market sales. Also, the representative offered a 25% reduction before the hearing. David Ozee made a motion to lower the value by 25%. Kerry Blackburn seconded, and the motion passed.

20240084 – Axis Point Land LLC - P/10821 – 10:29am – Taxpayer stated that the value of these lots should be lower because there is no road access. The appraisal district representative stated that the increase in value was due to market values of similar properties. David Ozee makes a motion to leave the lot price the same at \$3600 per lot. Kerry Blackburn seconded, and the motion passed.

20240080 – Jeremy & Tiffany Waits – P/39065 & 1809 – 10:52am - Taxpayer stated that their proposed value after depreciation is \$15000. The appraisal district representative stated that the increase in value was due to market sales. David Ozee made a motion to leave values the same. Kerry Blackburn seconded, the motion passed.