

Marion Central Appraisal District

Appraisal Review Board

Minutes from June 20th, 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 9am and established a quorum.

20240082 -Randall Callaway – P/11753 – 10:04am – Taxpayer stated that these lots are a dump ground, and that there are dumpsters nearby. The appraisal district representative stated that the value increase was due to market sales. David Ozee made a motion to make no change. Kerry Blackburn seconded: the motion passed.

20240093 – Patrecia George – P/38223, 18821 – 10:59am – Taxpayer stated that there has been no improvements made to this parcel and believes that the land is over priced due to location. The appraisal district representative stated that there has been no value change on the land and that the value of the mobile home increased due to market sales. On parcel 18821, David Ozee made a motion t make no changes. Kerry Blackburn seconded the motion: the motion passed. On parcel 38223 David Ozee made a motion to lower the value to \$17320. Kerry Blackburn seconded: the motion passed.

20240110 – Jodie Harris – P/4658, 6315, 6316, 17858, 17860, 17993, 17994 – 1:07pm – Brenda Wilson abstained from the hearing. On parcel 6315, the appraisal district representative explained the timber exemption on the parcel. The taxpayer, after hearing the CAD’s explanation, withdrew the protest. On parcel 6316, the appraisal district representative explained the over 65 homestead. The taxpayer, after hearing the CAD’s explanation, withdrew the protest. On parcels 4658, 17858, 17860, 17993, and 17994, the taxpayer stated that these lots are flooded most of the year. The appraisal district representative stated that there has been no change in value on these parcels and that all reductions that are available are applied. David Ozee made a motion to make no changes. Kerry Blackburn seconded: the motion passed.

20240168 – Patti Glover – P/18490 – 2:03pm – Patti Glover is a licensed broker. Taxpayer stated that she does not believe that lots with improvements are not comparable to only lot parcels. The

appraisal district representative stated that the value change was due to 0.179ac being added to the parcel and that the lot value did not change. David Ozee made a motion to lower the value to \$22,185. Kerry Blackburn seconded: the motion passed.

20240112 – Robert Webb – P/7581 – 2:12pm – Taxpayer stated that he does not own this property. The appraisal district representative corrected who owns the house. Kerry Blackburn made a motion to accept the change the CAD made. David Ozee seconded: the motion passed.

20240147 – JP & R Enterprises – P/17926 – 2:47pm – David Ozee abstained from the hearing. Taxpayer stated that the property is in a flood zone. The appraisal district representative stated that the buildings are adjusted for being in a flood zone and that the lots are value according to market sales. Kerry Blackburn made a motion to value each lot at \$50,000. Brenda Wilson seconded; the motion passed.

20240174 – David & Felicia Liedtke – P/3914 – 3:22pm – Taxpayer stated that the building should be depreciating and should only be 60% good. The appraisal district representative applied a timber exemption and disabled veteran exemption and adjusted the present good of the building. David Ozee made a motion to make the market value \$384,350. Kerry Blackburn seconded; the motion passed.