

Marion Central Appraisal District

Appraisal Review Board

Minutes from June 10th, 2026

ARB Protest Hearings

Present were ARB members: David Ozee, Kerry Blackburn, James Morris and Brenda Wilson. Also present were Ann Lummus, Chief Appraiser, Curtis Sandefur, Appraiser, Amanda White, Appraiser, and Angela Hooten.

Brenda Wilson called the meeting to order at 9:20am and established a quorum.

2026036 – Umar Kabar, agent for SWE Homes – P/12820 – 9:35am – The agent believes the value should remain the same as last year since the value in that area has not increased according to the appraisal district's schedules. The appraisal district representative stated that based on market sales the land per lot in LP_A went from \$1,820 to \$2,080. Total market value decreased \$5,270 and total taxable value increased \$590. A motion was made by Kerry Blackburn to leave as-is. David Ozee seconded, and the motion passed.

2026153 – Jane Stewart – P/34237 & 16550 – 9:55am – Taxpayer stated the roads are bad, no utilities there. Couldn't sell it. Concerned if emergency vehicles would be able to get down there. Also, tried to donate it to the Boy Scouts for camping, but they weren't interested. No comps. The appraisal district representative stated lots were moved to waterfront schedule to match the others in that area. This is the reason for the increase. Circuit breaker is applied. Taxpayer stated it was already listed as waterfront property in 2023 protest. A motion was made by David Ozee to maintain the \$8,000 value, seconded by Kerry Blackburn, and the motion passed.

2026221 – Kay Brookshire – P/18004 – 11:15am – Taxpayer stated surrounding property is deteriorating, her driveway is sinking, nearby pond is nasty, and a shop was built nearby. Not sure what it will be used for. Also, two Airbnb's are nearby. Taxable value increased. The appraisal district representative explained that the total market value decreased \$18,390, and the taxable value increased \$33,950 due to homestead cap increase. However, with her Over 65 Homestead Exemption, her tax dollar amount is frozen and will not increase (except hospital taxes). David Ozee made a motion to leave at current value, Kerry Blackburn seconded the motion, and the motion passed.

2026176, 2026177, 2026178, 2026179 – Lemoine Investments LLC – Dionne Lemoine – P/18342, 18346, 18348, 18349, 33171 – 1:44pm – Taxpayer stated they purchased for \$225,000 and the value has gone up so much. All they have done is lots of cleaning and painting. No other improvements. The appraisal district representative stated that the increases were due to depreciation. Parcel 18342 increased from 62% to 92% and 18346 from 50% to 89%. Parcels 18348, 18349, and 33171 decreased in value. Motion was made by David Ozee to leave parcel 18349 as-is, seconded by James Morris, and the motion passed. Motion was made by James Morris to leave parcel 33171 as-is, seconded by David Ozee, and the motion passed. Motion was made by James Morris, seconded by Kerry Blackburn, to leave parcel 18348 as-is, and the motion passed. Motion was made by David Ozee to set the total market value of parcel 18342 to \$192,585, James Morris seconded, and the

motion passed. David Ozee made a motion to set the total market value on parcel 18346 to \$109,770, James Morris seconded, and the motion passed.

2026107 – Weldon Thomas Moses – P/18002, 18003, 19496, 18497, 19304, 19308, 19526, 39135, 19306 – 2:26pm – Taxpayer states parcel 19526 should be lower value. It is a flood zone. Spent \$38K on dirt work. Would like values same as last year. Parcel 39135 can stay as-is. Parcel 18002 will have to build land up. It drops. The Board chose to keep all parcels at 2025 values. James Morris made motion to set parcel 19304 at \$12,249, parcel 19308 at \$4,160, parcel 19306 at \$12,490, seconded by David Ozee, and the motion passed. Kerry Blackburn made a motion for parcels 18497 to be \$40,000 and 18496 to be \$20,000, seconded by David Ozee, and the motion passed. James Morris made a motion for parcel 19526 value at \$22,260, seconded by Kerry Blackburn, and the motion passed. David Ozee made a motion for parcel 18003 to stay at \$15,000 value, and parcel 39135 to be \$7,640, seconded by Kerry Blackburn, and the motion passed. David Ozee made a motion for parcel 18002 to be \$20,000, seconded by James Morris, and the motion passed.

2026007 – Steven Shaw, Agent – P/32435, 19195, 19252, 17975, 36943, 33175, 18956 – 4:12pm – The agent stated P/32435 had a large increase in improvement value and requested it stay at \$218,560. The appraisal district representative stated that due to state requirements porches, garages, etc. were added to the parcel which increased the value. David Ozee made a motion to keep the land value at \$28,800 and improvement value at \$189,760, for a total value of \$218,560. It was seconded by Kerry Blackburn, and the motion passed. For parcel 19195 the agent requested the same value as last year, only partial lots. The appraisal district representative stated there was a land per lot increase and agreed they are only partial lots. Motion was made by James Morris to remain at 2025 value, seconded by Kerry Blackburn and the motion passed for a total value of \$159,100. The agent stated for parcel 19252 that the classification change from CLOT 3 to CLOT 2 is not appropriate. Not full 3 lots. Only 2.69 lots. Also the bus is not there. The appraisal district representative stated the highest and best use is commercial, even if the bus is not there. It is being used for parking, etc. Value with adjustment to 2 lots is \$55,187. Motion was made by James Morris and seconded by David Ozee to set the value at \$55,187. It was approved and passed. For parcel 17975 the agent stated the comp is invalid. CLOT 1 is \$65K for all. The April sale cannot be included as a comp because it sold after the comps were sent. Land value should be \$70K. Barn is old and should be \$7K for a total of \$77K. The appraisal district representative stated the CLOT 1 schedule increased. The 2023 ARB decision came off in 2026 which allowed a total market increase of \$14,950. The Board looked at O'Reilly's as a comp. David Ozee made a motion to leave the total value at \$132,500, seconded by Kerry Blackburn, and the motion passed. For parcel 36943 the agent stated they have a capped well that they cannot build over and the pond is encroached on land. Most of the lots there are \$93K per acre, but there are a few 2 doors down that are \$63K. Just protesting the land value. The appraisal district representative stated that the improvement completion percentage went from 25% complete to 100% and the land value is the same as last year. Kerry Blackburn made a motion to set the land value at \$105,750, seconded by David Ozee and the motion passed. For parcel 33175 the agent stated there has been no physical good improvement. Also, it is listed as commercial, but he lives in half the property. Why the large increase? The appraisal district representative stated there were exterior improvements. The building in the back was in much better shape, so it was moved from 50% good to 87% good. Half is already set to commercial and half is living. David Ozee made a motion to leave as 2025 for a total value of \$156,290, seconded by Kerry Blackburn and the motion passed. For parcel 18956 the agent stated it should stay at 2025 values due to Section 8 housing across the street. The appraisal

district representative stated the class was corrected due to square footage and the land value went down. David Ozee made a motion to set total value to \$194,330, seconded by James Morris and the motion passed.