

Marion Central Appraisal District

Appraisal Review Board

Minutes from June 12th, 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.

2026237 – Vera Bank, Steve Starns – P/18071 – 10:42am – The taxpayer disputed the land value only. Compared to other land blocks of the same size. Proposed land value of \$120,900. The appraisal district representative stated that the increase was due to a schedule change. The market value is based on sales. The comps presented by the taxpayer were in different neighborhoods and not accurate comps. The Board requested the commercial lot values across the street for comparison purposes. Kerry Blackburn made a motion to set the land value at \$223,875. It was seconded by David Ozee and the motion passed.

2026150 & 2026236 – Gill, Denson & Co, Lynn Dudinskey – P/6998, 10418, 10968, 17957, 10967 – 11:08am – The agent stated that he had worked with the appraisal district representative on settling other parcels and she had been very fair. These were the remaining parcels that could not be settled. James Morris made a motion to keep The CAD values as-is on all five parcels, seconded by David Ozee, and the motion passed.

2026242 – Jerry Smoak – P/2712, 2713 – 11:28am – Taxpayer stated that the land floods a lot. It came within 4 inches of getting into the house. Hogs are tearing up the land. House is from the 60's. Says he was offered \$160K for house and property. He is requesting \$115K value for P/2712 and \$175K for P/2713. The appraisal district representative stated both parcels have timber exemption and the improvement value decreased. Appraiser suggested that the improvement value be \$155K. Kerry Blackburn made a motion to leave the land the same on P/2712, seconded by David Ozee and the motion passed. Kerry Blackburn made a motion on P/2713 to leave the land the same and set the improvement value at \$155K for a total value of \$223,290. It was seconded by James Morris and the motion passed.

2026244 – David Bounds – P/14858, 14920 – 2:19pm – The taxpayer stated he paid \$1,575 for both lots 94 & 95 and paid \$1,800 for both lots 20 & 21. Requests \$3,525 value. The appraisal district representative stated that the values are based on sales. Tax sales are not market sales. David Ozee made a motion to set the value of P/14858 to \$3,640 as in 2025, and P/14920 to \$3,640 as in 2025 as well. It was seconded by Kerry Blackburn and the motion passed.

2026235 – Patrecia George – P/18821 – 2:33pm – The taxpayer stated doesn't drain well. Can't get city sewer because it's so low. Has a 50-year-old septic tank. The previous adjustment was removed. The appraisal district representative stated the tax ceiling is frozen with the over 65

homestead exemption. The values are set with market sales. Kerry Blackburn made a motion to set the land value at \$9,000. This was seconded by James Morris and the motion passed.

2026252 – Ben and Kimberly Baker – P/8498, 8499 – 3:56pm – The taxpayer stated that each lot was \$1K in 2020. In '22 jumped to \$5K a lot. In '24 \$20K, and in '25 \$21,700. No water directly behind property. Boathouse sitting on ground. Neighboring waterfront pictures shown. Requested \$8K value. The appraisal district representative stated that it is still considered waterfront property. Referred to map and pictures showing water visible from the road. It is listed as waterfront property same as neighbors. David Ozee made a motion to set the land value at \$14,850 on P/8499 and the land value at \$14,850 on P/8498. It was seconded by Kerry Blackburn and the motion passed.