

Cherokee County Board of Tax Assessors
Regular Meeting
July 9, 2026

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: June 25, 2026 Meeting

4. Consent Agenda:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstated Exemptions

Batch E-4, Homestead Denials

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Appeals Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3A-1, Additional Changes

Batch 3B, Certify to BOE

Batch 3B-1, Additional Changes

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5CA, CUVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVA Continuations

Batch 5CR, CUVA Releases

Batch 5P, Previous Tax Year Changes

5. Chief Appraisers Report

6. Attorney's Report / Executive Session

7. Adjournment

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N05A-093	BARDIN RUSSELL M	L01 (ES3)	PROPERTY IS NOW BEING RENTED	01
15N05C-053	KELLY JOHN L &	L01(ES3)	PER OWNER REQUEST, MOVED TO FLORIDA	01
15N12A-258	ROYAL VICTOR JR	L20(ES5)	PER OWNER REQUEST	07
15N17D-159	OLMSTED ROGER O II	L13(ES1)	HOME IS RENTED	01
				
Becky Parker, Senior Appraiser			Steve Swindell, Chief Appraiser	

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BAS	SW BASE	SW CURR	TAX DIS
04N04C-117	W7NANS TIMOTHY JAMES	L13(ES1)	UPDATED SW BASE	100500	100500	100500	02
15N05A-215	PRUETT RACHEL	L05(ESC)	UPDATED FLOAT BASE AND SW BASE	480080	480080	474760	01
15N11H-247	JACKSON MALCOLM JAMAL	L20(ES5)	PROCESSED AFTER FIRST NOTICES MAIL	285540	297696	292570	07
15N14H-056	MASSEY ROBIN	L17(ELCA)	PROVIDED DOCUMENTS NEEDED	306580	294110	294110	03
15N21E-019	ANTOLICK DEREK NEWMAN	L13(ES1)	REMOVED IN ERROR	479500	486600	460500	01


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST	FLOAT BASE	SW BASE	SW CURR
02N09B-037	LEE CHANG H	L01(ES3)	EXEMPTIONS REMOVED IN ERROR	01	885200	885200	932400
15N26J-060	PEZZULLO MARYANNIS	L01(ES3)	EXEMPTION REMOVED IN ERROR	01	267200	379500	406400


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-4 HOMESTEAD DENIALS

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N04H- 022	ONEIL RUTH MICHELLE	L01(ES3)	DIVORCE DECREE NEEDED NOT SEPERATION MAINTENANCE	01
22N18 - 409	HOLMES ALEX &	L05(ESC)	DOESN'T QUALIFY PER SB-388	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
7/9/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WHITE WALTER HUGH	01	158096	A	NOD	2026	\$0.00	\$21,275.00	\$21,275.00	45 Day	New aircraft per STR discovery.
LEVENSON LOUIS	01	158097	A	NOD	2026	\$0.00	\$425,000.00	\$425,000.00	45 Day	New aircraft per STR discovery, NOD.
7 SEAS AVIATION LLC/ SMG LEASING LLC/ CRKII LLC	01	158098	A	NOD	2026	\$0.00	\$3,233,000.00	\$3,233,000.00	45 Day	New aircraft per STR discovery, NOD.
KCK EQUIPMENT LEASING LLC	01	158100	A	NOD	2026	\$0.00	\$6,725,400.00	\$6,728,400.00	45 Day	New aircraft per STR discovery, NOD.
HRIB, MICHAEL L	01	158101	A	NOD	2026	\$0.00	\$135,000.00	\$135,000.00	45 Day	New aircraft per STR discovery, NOD.
LOCKLEAR KAILYN	01	158099	M	NOD	2026	\$0.00	\$20,084.00	\$20,084.00	45 Day	Received information from Bartow CO reporting boat is in Cherokee.
HILLINE INC	01	158102	A	NOD	2026	\$0.00	\$515,000.00	\$515,000.00	45 Day	New aircraft per STR discovery, NOD.
S & S AVIATION COMPANY	01	158103	A	NOD	2026	\$0.00	\$305,000.00	\$305,000.00	45 Day	New aircraft per STR discovery, NOD.
ORR RRAN	01	158105	A	NOD	2026	\$0.00	\$75,000.00	\$75,000.00	45 Day	New aircraft per STR discovery, NOD.
GLOBAL IT AIR LLC	01	158107	A	NOD	2026	\$0.00	\$2,029,200.00	\$2,029,000.00	45 Day	New aircraft per STR discovery, NOD.
GARLAND MOUNTAIN LLC	01	138520	B	R&R	2026	\$227,128.00	\$481,798.00	\$265,217.00	45 Day	Received late 2026 return reporting higher value.
SOUTHERN STAR HOLDINGS LLC	01	158108	A	NOD	2026	\$0.00	\$160,000.00	\$160,000.00	45 Day	New aircraft per STR discovery, NOD.
SANDERS RUSSELL	01	158109	A	NOD	2026	\$0.00	\$330,000.00	\$330,000.00	45 Day	New aircraft per STR discovery, NOD.
REID LARRY PAUL / HUNT KEVIN	01	158110	A	NOD	2026	\$0.00	\$160,000.00	\$160,000.00	45 Day	New aircraft per STR discovery, NOD.
LOW COUNTRY AIR LLC	01	152097	A	NOD	2026	\$0.00	\$986,100.00		45 Day	account reactivated per STR discovery, NOD.
MOORE JOHNNY	01	156017	M	R&R	2026	\$29,750.00	\$45,000.00		45 Day	TP provided late 2026 return reporting more than last year.
GEORGIA VISION PROFESSIONALS	01	153916	B	R&R	2026	\$22,103.00	\$798.00		None	The value from 2025 carried forward and the value from the on time return was not on the account.
NORTHSIDE HOSPITAL INC	03	156371	B	R&R	2026	\$103,232.00	\$1.00		None	TP provided a 501 C3 DOC showing they are exempt.
NEW SOLUTIONS CONSULTING GROUP LLC	01	136460	B	R&R	2026	\$36,209.00	\$286,865.00	\$252,656.00	45 Day	Processed late 2026 return reporting higher value.
SAVANT LLC	07	131993	B	R&R	2026	\$115,913.00	\$495,934.00	\$420,753.00	45 Day	Processed late 2026 return reporting higher value.
HUSH MICHAEL M	01	152547	M	R&R	2026	\$250,000.00	\$270,000.00		45 Day	Processed late 2026 return reporting higher value.
PREPOST RICHARD T	01	154654	M	R&R	2026	\$18,216.00	\$24,000.00		45 Day	Processed late 2026 return reporting higher value.
OAKRIDGE INSURANCE AGENCY LLC	07	146559	B	R&R	2026	\$59,545.00	\$67,048.00	\$10,636.00	45 Day	Processed late 2026 return reporting higher value.
WOODSTOCK ENDOSCOPY CENTER	07	103808	B	R&R	2026	\$362,243.00	\$469,062.00	\$92,977.00	45 Day	Processed late 2026 return reporting higher value.
PEACHTREE PEST CONTROL LLC	07	150081	B	R&R	2026	\$89,030.00	\$172,267.00	\$161,192.00	45 Day	TP provided late 2026 return reporting more than last year.
R-DEX SYSTEMS INC	01	149829	B	R&R	2026	\$185,817.00	\$609,118.00	\$46,711.00	45 Day	Processed late 2026 return reporting higher value.
JONES THOMAS F	01	151234	M	R&R	2026	\$2,500.00	\$2,500.00		45 Day	Combined with owner account 153440 making this vessel taxable.
JONES THOMAS F	01	150952	M	R&R	2026	\$1,961.00	\$1,961.00		45 Day	Combined with owner account 153440 making this vessel taxable.
LARRY M DAVIS	01	156430	A	R	2026	\$59,000.00	\$0.00		None	Aircraft is located in Gordon Co. spoke with Stephanie Causby to confirm it is on their digest.

BOA Standard Agenda (P1)
7/9/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PERRY RUSSELL O	01	158114	M	NOD	2026	\$0.00	\$36,427.00		45 Day	Received information from Dawson Co for a boat reporting in Cherokee.
MCPHERSON RECONSTRUCTION INC	01	141261	B	R&R	2026	\$19,631.00	\$22,195.00	\$2,565.00	45 Day	Processed late 2026 return, penalized new assets.


TMA Account Manager


Chief Appraiser

7/9/2026
Date Approved By Board

BOA Appeals Agenda (P3)
7/9/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
STEVENS, DONALD	1	138724	A	R&R	2026	\$84,000	\$19,500		NONE	2026-28720	Value agreement signed to resolve 2026 appeal.



TMA Account Manager

7/9/2026

Date Approved By Board



Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date:

07/09/2026

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N26 045	HOUSER DEVELOPMENT LLC	552,000	386,400	LAND CHARACTERISTICS REVIEWED. SEND 30 DAY.	28891 01	
15N09 084 F	GRESHAMS MILL SOUTHSIDE LLC	1,644,500	999,300	LAND CHACTERISTICS REVIEWED. SEND 30 DAY.	28907 04	
2		2,196,500	1,385,700			

Still OK

Don't know

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2026

Meeting Date: 07/09/2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
22N18 - -096	MARLOW ANNUAL SCOTT & SANDRA DARLENE	\$2,500	\$0	PARCEL DELETED AND COMBINED WITH 22N18 097 AS RESULT OF MAPPING AUDIT FOR TAX YEAR 2026
22N18 - -097	MARLOW ANNUAL SCOTT & SANDRA DARLENE	\$430,400	\$432,700	PARCEL 22N18 096 COMBINED HERE AS RESULT OF MAPPING AUDIT FOR TAX YEAR 2026
22N18 - -410	HOLMES ALEX & CAROL S	\$140,000	\$0	PARCEL DELETED AND COMBINED WITH 22N18 409 AS RESULT OF AN APPEAL FOR TAX YEAR 2026

Lee Johnson, Senior Residential Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 07/09/2026

3A: Residential Appeal Changes

Meeting Date:

07/09/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03B 009	TAYLOR PHILIP	456,890	400,000	OVERRIDE TO RECENT SALE VALUE	28537 01	
02N04D 050	KRAUSE KLAUS W &	19,200	19,200	ACREAGE ADJUSTMENT PER REQUEST TO RECONFIGURE PARCELS OWNER UNDERSTANDS	28497 01	
02N04D 051	KRAUSE KLAUS W &	374,600	374,600	ACREAGE ADJUSTMENT PER REQUEST TO RECONFIGURE PARCELS OWNER UNDERSTANDS	28498 01	
02N04F 127	PATEL PRAGNESHKUMAR BHANUBHAI	900,990	853,200	OVERRIDE PER COMPER	28530 01	
02N04G 028	NORRED JOYCE E	900,600	823,200	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	28574 01	
02N07 245	SHARRETT'S JON M &	889,700	873,300	CORRECTED PER FIELD INSPECTION	28580 01	
03N17D 021	RILEY DAVID THOMAS	1,683,400	1,617,900	OVERRIDE PER COMPER	28513 01	
03N23 321 A	THOMPSON MARCUS K	911,900	864,800	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	28511 01	
04N05 084	SHELTON SCOTT DOUGLAS	622,900	590,900	ADJUSTED FOR ECONOMIC OBSOLESCENCE	28624 01	
14N10J 060	COLEMAN DAVID D &	934,900	917,100	CORRECTED PER FIELD CHECK	28567 03	
15N03B 282	PATTERSON-ROJAS THERESA ANN	563,020	490,000	OVERRIDE TO RECENT SALE VALUE	28589 01	
15N06D 068	WHITTING CHRISTOPHER SCOTT	318,430	302,100	OVERRIDE PER COMPER	28561 01	
15N07G 321	WALKER JAMES C	509,490	485,990	CORRECTED PER OFFICE REVIEW	28577 01	
15N07L 026	SPEARS DONALD R &	572,400	549,000	OVERRIDE PER COMPER	28549 01	
15N14 080	LAWSON ZACHARY &	419,140	415,040	CORRECTED PER FIELD CHECK	28578 04	
15N14J 272	DOWER FREDERICK M TRUSTEE	320,650	318,450	CORRECTED PER FIELD INSPECTION	28555 04	
15N17 019	RAMSTACK ROGER B TRUSTEE	738,380	659,680	CORRECTED PER FIELD INSPECTION	28579 07	
15N23E 439	CHAMBERLIN NICHOLAS J III &	561,080	524,400	OVERRIDE PER COMPER	28562 07	
15N24X 187	GEIGER WILLIAM &	870,000	761,300	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	28540 07	

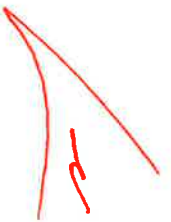
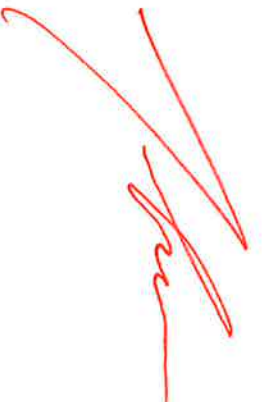
3A: Residential Appeal Changes

Meeting Date:

07/09/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N29A 413	KEENAN BLAKE	496,930	457,930	CORRECTED PER FIELD CHECK	28591	01
21N09 501	MCCONNELL JEFF	479,850	438,850	CORRECTED PER FIELD CHECK	28526	01
21N10B A071 A	SPIKER ANN MARIE	687,700	605,500	ADJUSTED FOR UNIFORMITY	28536	01
22N16 09034	WOODS CHRISTOPHER	692,400	563,400	OVERRIDE TO COMPER	28581	01
22N18 409	HOLMES ALEX &	1,156,200	1,108,600	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE PARCEL 22N18 410 DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	28582	01
24		16,080,750	15,014,440			


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Meeting Date:

07/09/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N06B 101	BOWERMAN MELISSA L	831,800	813,000	OVERRIDE PER COMPER	28594 01	
14N18G 075	KOURY JAMES ABRAHAM	560,400	520,000	OVERRIDE TO RECENT FEE APPRAISAL VALUE	28618 03	
15N05C 174	JORGENSEN ALARIC J	781,390	763,300	OVERRIDE PER COMPER	28596 01	
15N08J 242	KARABEKMEZ FURKAN	466,270	458,900	OVERRIDE PER COMPER	28607 03	
15N14M 043	NESTOR SUE B TRUSTEE	502,600	484,300	OVERRIDE PER COMPER	28613 04	
5		3,142,460	3,039,500			

3B: Residential Certify to BOE

Meeting Date:

07/09/2026

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01A 048	BADEN WARREN	716,100	716,100	CERTIFY TO BOE	28521 01	
02N04C 166	DORRIS JOHN WAYNE	283,640	283,640	CERTIFY TO BOE	28529 01	
03N11E 091	FERGUSON GEORGE EDWARD &	783,700	783,700	CERTIFY TO BOE	28504 01	
03N16B 008	FINCH MATTHEW	980,900	980,900	CERTIFY TO BOE	28505 01	
04N01A 047	SCILLIAN REBEKAH	419,100	419,100	CERTIFY TO BOE	28575 02	
14N06B 067	VINES C JERRY & JANET D	906,400	906,400	CERTIFY TO BOE	28525 01	
14N12E 256	HILTON DOROTHY M &	626,200	626,200	CERTIFY TO BOE	28564 03	
14N18E 053	EPPEs WILLIAM WELTON	477,790	477,790	CERTIFY TO BOE	28584 01	
15N02C 383	REYNOLDS MONICA	435,800	435,800	CERTIFY TO BOE	28563 01	
15N08M 070	GALLARDO PALOMINO JOSE MANUEL &	681,400	681,400	CERTIFY TO BOE	28547 01	
15N11A 184	PEARLMAN DEBRA TRUSTEE OF THE	793,000	793,000	CERTIFY TO BOE	28543 07	
15N11E 240	THERIAULT RICHARD &	590,520	590,520	CERTIFY TO BOE	28552 01	
15N11G 158	CAMA SDIRA LLC	380,300	380,300	CERTIFY TO BOE	28588 07	
15N12B 351	CAPRI DALE	312,120	312,120	CERTIFY TO BOE	28557 01	
15N12B 468	JACKSON INMAN D & MARY E	243,330	243,330	CERTIFY TO BOE	28538 01	
15N12K 017	VILLA-ROEL GABRIEL	498,100	498,100	CERTIFY TO BOE	28507 07	
15N14J 227	MARTINEZ LUZ EDILMA	319,630	319,630	CERTIFY TO BOE	28556 04	
15N18N 172	ENGEL MICHAEL ANTHONY	539,100	539,100	CERTIFY TO BOE	28524 07	
15N22C 230	BATCHVAROV KRASSIMIR	367,130	367,130	CERTIFY TO BOE	28566 01	

3B: Residential Certify to BOE

Meeting Date:

07/09/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N22G 078	MEYER ERIC MICHAEL TRUSTEE	441,970	441,970	CERTIFY TO BOE	28550 01	
15N26E 061	NORRED JOYCE E	371,380	371,380	CERTIFY TO BOE	28573 01	
15N26E 144	TRAMPNAU SHELLEY LYNN	561,900	561,900	CERTIFY TO BOE	28570 04	
15N26F 017	RODRIGUEZ TINA	585,800	585,800	CERTIFY TO BOE	28560 01	
15N27A 156	IVERSON DEREK H &	757,130	757,130	CERTIFY TO BOE	28551 01	
15N29B 028	PHILLIPS ERIC H	415,010	415,010	CERTIFY TO BOE	28544 01	
21N10F 010	GARLAND TIMOTHY BRIAN	487,410	487,410	CERTIFY TO BOE	28531 01	
21N11A 238	DAVIES NATHAN CLINT	408,140	408,140	CERTIFY TO BOE	28527 01	
91N13 024	WEAVER DENISE T	295,720	295,720	CERTIFY TO BOE	28548 03	
28		14,678,720	14,678,720			



Two handwritten signatures are present. The first is a red signature, and the second is a blue signature.

3B-1

Meeting Date:

07/09/2026

Tax Year: 2026

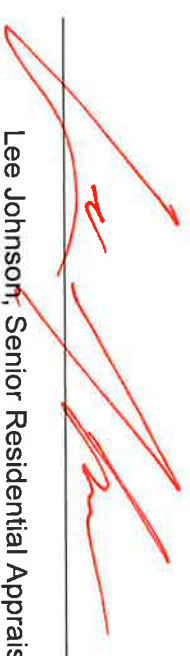
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N02B 183	BEVERAGE AUSTIN JORDAN	727,880	727,880	CERTIFY TO BOE	28629 01	
15N05A 148	BAKER JAMEY	434,130	434,130	CERTIFY TO BOE	28597 01	
15N07H 089	GORE BRANDON PATRICK &	683,400	683,400	CERTIFY TO BOE	28625 01	
15N08B 099	RILEY DAVID P TTE	501,100	501,100	CERTIFY TO BOE	28631 01	
15N09C 154	NORMAN KAYLENE G	706,100	706,100	CERTIFY TO BOE	28590 01	
15N11F 053	THOMAS BRIAN C &	406,220	406,220	CERTIFY TO BOE	28610 07	
15N11G 076	KARABEKMEZ FURKAN	392,000	392,000	CERTIFY TO BOE	28602 07	
15N25F 007	GROUNDS MEGHAN S	1,463,500	1,330,200	CERTIFY TO BOE (2ND APPEAL)	28510 01	
15N27B 053	STEPHENS JAMES H	569,360	569,360	CERTIFY TO BOE	28601 01	
15N30B 115	WANG ANGELA R	444,300	444,300	CERTIFY TO BOE	28608 01	
21N09C 173	MATTSON DEBORAH KAY TRUSTEE	350,220	350,220	CERTIFY TO BOE	28630 01	
92N05A 033	MCNEELY STEVEN &	699,480	699,480	CERTIFY TO BOE	28603 7A	
12		7,377,690	7,244,390			

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

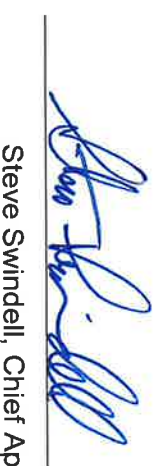
Tax Year: 2025

Meeting Date: 07/09/2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
22N18 - -096	PURCELL CO. INC.	\$2,500	\$0	PARCEL DELETED AND COMBINED WITH 22N18 097 PER MAPPING AUDIT FOR TAX YEAR 2023
22N18 - -096	MARLOW ANNUAL SCOTT & SANDRA DARLENE	\$2,500	\$0	PARCEL DELETED AND COMBINED WITH 22N18 097 PER MAPPING AUDIT FOR TAX YEAR 2024
22N18 - -096	MARLOW ANNUAL SCOTT & SANDRA DARLENE	\$2,500	\$0	PARCEL DELETED AND COMBINED WITH 22N18 097 PER MAPPING AUDIT FOR TAX YEAR 2025
22N18 - -097	MAJESTIC LIFESTYLE BUILDERS LLC	\$217,100	\$219,400	PARCEL 22N18 096 COMBINED HERE PER MAPPING AUDIT FOR TAX YEAR 2023
22N18 - -097	MARLOW ANNUAL SCOTT & SANDRA DARLENE	\$414,900	\$414,900	PARCEL 22N18 096 COMBINED HERE PER MAPPING AUDIT FOR TAX YEAR 2024
22N18 - -097	MARLOW ANNUAL SCOTT & SANDRA DARLENE	\$459,200	\$461,500	PARCEL 22N18 096 COMBINED HERE PER MAPPING AUDIT FOR TAX YEAR 2025



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 07/09/2026

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 7/9/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LEDFORD, MICHAEL	04N01 051		\$57,700	\$211,880	MH ADDED TO 2026 REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR
LEDFORD, MICHAEL ALAN	04N01 051 5682013		\$154,180	\$0	MH REMOVED FROM 2026 PREBILL DIGEST HOMESTEAD APPLIED FOR
ALVIZO, JULIAN & LAURA	91N09 A004 A		\$57,500	\$70,967	MH ADDED TO 2026 REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR
ALVIZO, JULIAN	91N09 A004 A MH00096		\$13,467	\$0	MH REMOVED FROM 2026 PREBILL DIGEST HOMESTEAD APPLIED FOR

LEAD APPRASIER:

John T. Hester

CHIEF APPRAISER:

Donna L. Hester

DATE APPROVED BY B.O.A.

Thursday, July 9, 2026

5A: Rural Appeal Changes

Meeting Date:

07/09/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N03 002	GANSTER ZACHARY S	1,206,110	741,200	OVERRIDE TO RECENT SALE VALUE	28636 01	
03N08 078 C	ETOWAH MEADOWS LLC	440,900	340,400	ADJUSTED LAND VALUE FOR TOPO AND FLOOD	28909 01	
03N10A 035	GONTER ROBERT P	300,960	262,360	CORRECTED PER FIELD CHECK	28599 01	
03N11 001	WATKINS PAMELA S	675,300	477,500	ADJUSTED FOR EXTREME DEPRECIATION	28595 01	
03N11 055	WEBB LINDA B TRUSTEE OF THE	446,750	444,900	OVERRIDE PER COMPER	28514 01	
03N17 031 A	DENDTLER ROBERT W &	1,225,160	1,175,000	OVERRIDE TO RECENT FEE APPRAISAL VALUE	28611 01	
04N01 070	MOSS JAMES WALLACE	417,700	281,600	ADJUSTED LAND VALUE	28941 01	
13N01 052	WILSON TONY E JR &	89,600	89,600	OWNER UNDERSTANDS	28612 01	
13N05 032	PADGETT PEGGY LARAINÉ	602,200	548,900	CORRECTED PER FIELD CHECK	28568 01	
13N08 031	GOINS LEONARD A &	564,500	642,500	OTHER PARCEL DELETED AND COMBINED WITH PARCEL	28639 01	
13N08 031 D	GOINS LEONARD A &	143,300	104,600	PARCEL SPLIT AND COMBINED WITH OTHER PARCEL	28638 01	
14N07 010 B	DEMICKSON JOHN STEPHEN	85,500	76,800	ADJUSTED LAND VALUE	28598 01	
14N07 047	ERICKSON DARRYL E	431,780	424,180	CORRECTED PER FIELD CHECK	28627 01	
14N21 020	STEELE TAYLOR	937,370	767,470	CORRECTED PER FIELD CHECK	28635 01	
14N23 001 C	MOORE JACK & GAIL	911,000	943,000	OTHER PARCEL DELETED AND COMBINED WITH PARCEL	28558 03	
14N24 239 D	COGGINS GEOFFREY PAUL	806,000	774,400	CORRECTED PER FIELD CHECK	28621 01	
15N04 022	HOENSHIEL LINDA RUTH	4,100	1,300	ADJUSTED LAND VALUE	28914 01	
15N05 196	WALDROP KEN	452,800	414,000	ADJUSTED FOR EXTREME DEPRECIATION	28633 01	
15N08 216	GRUBB JEFF FAMILY	59,600	56,200	ADJUSTED LAND VALUE	28883 01	
15N28 100	WOODWARD PAMELA CURTIS	515,600	128,900	IMPROVEMENT DEMOED	28626 01	

5A: Rural Appeal Changes

Meeting Date:

07/09/2026

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N06 024	EGODAWATTA SAJEEWANI	60,400	153,700	OTHER PARCEL DELETED AND COMBINED WITH PARCEL	28623 01	
23N07 042 A	BRYAN JOHN MATTHEW	81,100	55,500	ADJUSTED LAND VALUE	28614 01	
23N07 042 C	BRYAN JOHN MATTHEW	149,500	56,000	ADJUSTED LAND VALUE	28617 01	
23N07 049	BRYAN JOHN MATTHEW	1,177,400	883,000	ADJUSTED LAND VALUE	28615 01	
23N07 064 A	BRYAN JOHN MATTHEW	57,300	8,400	ADJUSTED LAND VALUE	28616 01	
25		11,841,930	9,851,410			

Willy J. H. H.

Don R. Hall

5B: Rural Certify to BOE

Meeting Date:

07/09/2026

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEAL KEY	TD
03N17 042	COVINGTON KENNETH COLE &	794,620	794,620	CERTIFY TO BOE	28565	01
03N23A 057 B	FLOWERS LESLIE &	1,457,300	1,457,300	CERTIFY TO BOE	28628	01
14N10 030	TAYLOR PHILLIP C	472,820	472,820	CERTIFY TO BOE	28535	01
15N05 180	ONAIWU ISOKEN JOY	1,824,900	1,824,900	CERTIFY TO BOE	28500	01
4		4,549,640	4,549,640			

Paul J. Hitt

Don Van Allen

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, July 9, 2026

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -112	L NEWMAN BUILDERS INC	\$1,728,100 \$0	\$1,774,400 \$0	FMV CUV	PART OF OTHER PARCEL COMBINED WITH PARCEL FOR TAX YEAR 2026 (SEND 45 DAY NOTICE)
03N11 - -113	SEGARS CRAIG & MICHELLE L	\$2,141,400 \$0	\$2,100,500 \$0	FMV CUV	DELETED PART OF PARCEL AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2026 (SEND 45 DAY NOTICE)
03N28 - -026 A	STEPHENS ALAN J & PERNILLE	\$895,000 \$0	\$824,200 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2026 (SEND 45 DAY NOTICE)
14N23 - -001 Z	MOORE JACK & GAIL	\$45,100 \$0	\$0 \$0	FMV CUV	PARCEL DELETED AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2026
21N06 - -024	EGODAWATTA SAJEWANI	\$122,400 \$0	\$0 \$0	FMV CUV	PARCEL DELETED AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2026
21N10 - -071	BIG K CLUB	\$239,100 \$0	\$239,100 \$0	FMV CUV	REMOVED THE EXEMPT STATUS FOR TAX YEAR 2026 (SEND 45 DAY NOTICE)

July 7, 1988
Ricky Hitt, Senior Rural Appraiser

Steve Swindell
Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, July 9, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
02N03 - -006	PORTER ELIZABETH ANN	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026 (SEND 30 DAY NOTICE)	
03N26 - -030	WURTZ FAMILY LIVING TRUST	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026 (SEND 30 DAY NOTICE)	
14N08 - -145	DUKES JONES JESSICA ANN & JONES FAIRES PAUL JR	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026 (SEND 30 DAY NOTICE)	
14N09 - -076	GODDARD MATHEW	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026 (SEND 30 DAY NOTICE)	


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, July 9, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N06 - -074	SAMS JAMES M & SHARON PA	\$1,668,480	\$1,668,480	FMV	2023 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2026; REMOVED ESV
		\$39,620	\$0	CUV	



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCC CUYA Continuation

Meeting Date: Thursday, July 9, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
13N08 - -031	GOINS LEONARD A & ANITA M	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED & GRANTED FOR TAX YEAR 2026	

Ricky J. Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Meeting Date: Thursday, July 9, 2026

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N03 - -006	PORTER ELIZABETH ANN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -074	SAMS JAMES M & SHARON PAULE	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, July 9, 2026

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -112	L NEWMAN BUILDERS INC	\$592,830 \$0	\$638,530 \$0	FMV CUV	PART OF OTHER PARCEL COMBINED WITH PARCEL FOR TAX YEAR 2025
03N11 - -113	SEGARS CRAIG	\$1,960,900 \$0	\$1,920,500 \$0	FMV CUV	DELETED PART OF PARCEL AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2025

Ricky L. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the June 25, 2026 Meeting

Members Present: MaryBeth Burnette, Dennis Conway, Raymond Gunnin and Mark Young were present for the meeting.

Staff Present: Steve Swindell, Sandy Forrester, Ricky Hitt, Lee Johnson, Reagan OBriant, Becky Parker, Ben Wheeler and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

1. **Call to Order:** MaryBeth Burnette called the meeting to order.
2. **Approval of Agenda:** Motion by Mark Young to adopt the agenda, seconded by Raymond Gunnin and approved by each Board Member.
3. **Approval of Minutes:** Motion by Mark Young to approve the June 11, 2026 meeting Minutes, seconded by Raymond Gunnin and approved by each Board Member.
4. **Consent Agenda:** Motion by Mark Young to move Batch E-1, Batch E-2, Homestead Denials, Batch P1, Batch 4, Batch 1-A, Batch EX-1, Batch 3, Batch 3A, Batch 3A-1, Batch MH1, Batch 5, Batch 5A, Batch 5CA and Batch 5CC to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstated Exemptions

Homestead Denials

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Appeal Changes

Batch EX-1, Current Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3A-1, Additions

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuations

5. **Motion by Mark Young to approve the 2026 Personal Property Digest and submit to the Tax Commissioner, seconded by Raymond Gunnin and approved by all Members.**
6. **Motion by Mark Young to approve the 2026 Real Property Digest and submit to the Tax Commissioner, seconded by Raymond Gunnin and approved by all Members.**
7. **Motion by Mark Young to approve the 2026 Exempt Property List and submit to the Tax Commissioner, seconded by Raymond Gunnin and approved by all Members.**
8. **Motion by Mark Young to approve the additional 2026 NOA Personal Property Accounts, seconded by Raymond Gunnin and approved by all Members.**
9. **Motion by Mark Young to approve the audit findings for CBH Contracting, seconded by Raymond Gunnin and approved by all Members.**

10. Chief Appraisers Report

Steve reviewed the 2026 Budget Report.

The 2026 Digest file has now been approved and was sent to the Tax Commissioner following the BOA meeting.

Notices were mailed as projected on 6/15 and various types of inquiries are coming in as a result.

The BOC is still searching for our BOA Member replacement.

The next BOA meeting will be on Thursday, July 9, 2026 at 9:00 AM.

11. Attorney's Report / Executive Session: None

12. **Adjournment:** Motion by Mark Young to approve, seconded by Raymond Gunnin and approved by each Board Member.

Mary Beth Burnette, Chairman

Jenny Thomas, Secretary