

Cherokee County Board of Tax Assessors
Regular Meeting
April 22, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: April 8, 2021 Meeting

IV. Public Comments

V. New Business:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions 2021

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch PS, Certify to Superior Court

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch EX-1, Current Year Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5CA, CUVA Approvals (Send New Notice)

Batch 5 CA-1, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

Batch 5P, Prior Year Changes

VI. Chief Appraisers Report

VII. Attorney's Report / Executive Session

VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2021

4/22/2021

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N03 - 233	MITCHELL LAMAR	L05(ESC)	OWNER DECEASED	01
02N04 - 142	TEGMEYER BARBARA P	L05(ESC)	OWNER IS DECEASED	01
02N04 - 173 A	CARMICHAEL C W	L05(ESC)	OWNER IS DECEASED	01
02N06 - 165	LAQUAGLIA PETER M	L01(ES3)	MOVED TO COBB COUNTY	01
02N10 - 082 B	WALKER TED R JR	L05(ESC)	APPLIED FOR EXEMPTIONS ON 03N11C-105	01
03N12C- 107	BELL REBA ELIZABETH	L01(ES3)	ADDRESS CHANGE PER OWNER	01
03N16 - 147	YOUNGBLOOD JAMES H	L05(ESC)	PER PO FORWARDING	01
03N16B- 021	MEINER WILLIAM P	L01(ES3)	APPLIED FOR EXEMPTIONS ON 03N23-311	01
03N17 - 004	WILKIN JEFFREY D	L01(ES3)	VERENA WILKIN DECEASED	01
03N22 - 041	HENDRIX JACK LYNN	L08(EL6)	MOBILE HOME NO LONGER ON PROPERTY	01
03N23 - 167	SPRULL POLLY	L01(ES3)	FILED ON 03N23-203	01
03N27 - 025	BAUGH USA	L13(ES1)	PER FIELD CHECK - PROPERTY VAC	01
03N29 - 068	CLARK RONNIE LEE LIFE ESTATE	L08(EL6)	ADDRESS CHANGE PER OWNER	01
04N04 - 025	MCDANIEL THOMAS A	L13(ES1)	PER PO FORWARDING	02
04N04 - 049	JOHNSON ROBERT L	L05(ESC)	OWNER DECEASED	01
13N01 - 025	WADE MACY	L13(ES1)	PER PO FORWARDING	01
14N03 - 118 A	CLEMENS KELLY J	L01(ES3)	PER PO FORWARDING	01
14N06 - 101	MENDEL MONIKA E	L05(ESC)	PER PO FORWARDING	01
14N10A- 021	WATSON MICHAEL JEFFREY	L13(ES1)	PER PO FORWARDING	03
14N10A- 213	JOSE MARK G	L02(ES3)	PER PO FORWARDING	03
14N10C- 067	LARKIN SPENCER N	L13(ES1)	ADDRESS CHANGE PER OWNER	03

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
14N10E-044	OLSON BERNARD	L06(ESC)	PER PO FORWARDING	03
14N13-023	LYON JOHN	L05(ESC)	OWNER DECEASED	01
14N16D-143	CORLEY VERNON EDWARD	L13(ES1)	PER PO FORWARDING	03
14N18B-012	CLOUD THOMAS JR	L06(ESC)	OWNER DECEASED	03
14N20-059	TIPPENS MICHAEL LEE	L13(ES1)	MOVED PER OWNER	01
14N20A-069	YARBROUGH RAYMOND A	L13(ES1)	PER PO FORWARDING	03
14N21-022 G	WARNER DANIEL F	L01(ES3)	PER PO FORWARDING	01
14N21A-024	EATON EULA ESTELENE	L05(ESC)	PER PO FORWARDING	01
14N21C-197	BENITEZ MIGUEL	L13(ES1)	PER PO FORWARDING	03
14N21C-216	SCOCCO BART A	L13(ES1)	PER OWNER'S REQUEST	03
14N22D-149	TRACEY GWENDOLYN	L06(ESC)	PER PO FORWARDING	03
14N23B-012	TEAGUE DORIS H	L06(ESC)	PER PO FORWARDING	03
14N23B-037	OGUNMUKO ADEREMI	L13(ES1)	PER PO FORWARDING	03
14N23B-111	FREE MARY JANE	L13(ES1)	PER PO FORWARDING	03
14N23D-008	WALKER FLORENCE	L01(ES3)	PER PO FORWARDING	01
14N24A-207	SOROPULOVA LYUBOV	L13(ES1)	MOVED OUT OF STATE	03
14N24B-112	JOASH SHANNON	L13(ES1)	PER PO FORWARDING	03
14N25-044	SHULER HAROLD L	L05(ESC)	PER PO FORWARDING	01
14N25-054 C	DICKINSON KELLIE	L13(ES1)	NAME CHANGE FROM BARNIE LEE DICKINSON PER DEED	01
14N27B-109	FULTON ROBERT S	L01(ES3)	OWNER CHRISTINE H FULTON DECEASED(LEAVE ES1 ON PROP)	01
14N29-075	GIBBS WILLIAM ANTHONY	L08(EL6)	PER PO FORWARDING	01
14N29-090	HOWELL LARRY H	L05(ESC)	OWNER DECEASED	01
15N02-015	STANLEY CLARENCE D	L01(ES3)	PER PO FORWARDING	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N02A-050	BENNETT WILLIAM F	L01(ES3)	OWNER DECEASED	01
15N02B-274	ROPER JENNIFER	L13(ES1)	PER PO FORWARDING	01
15N02F-057	WIEDMAN SHERRY M TRUSTEE	L01(ES3)	APPLIED FOR EXEMPTIONS ON 03N15-054 A	01
15N03D-034	PATARROYO MANUEL A	L13(ES1)	PER PO FORWARDING	01
15N04A-181	NOLEN CAROLYNE L	L05(ESC)	OWNER DECEASED	01
15N04E-268	HOBBS NICHOLAS J	L01(ES3)	PER PO FORWARDING	01
15N04J-049	SCHNEIDER LAVERNE A	L05(ESC)	PER PO FORWARDING	01
15N05A-084	INSLEY KENNETH MITCHELL	L13(ES1)	OWNER DECEASED	01
15N05A-158	PHAM PHUONG KIEU	L13(ES1)	PER PO FORWARDING	01
15N05A-197	O'GORMAN JULI	L13(ES1)	PER PO FORWARDING	01
15N05A-330	PRESTON SHAWN M	L01(ES3)	OWNER DECEASED, LEAVE ES1 ONLY REMOVE SCHOOL	07
15N05D-274	VINSON EDWARD D	L01(ES3)	PER PO FORWARDING	01
15N06E-086	MARTINEZ BENIGNO	L13(ES1)	PER PO FORWARDING	01
15N06F-037	STARNES WILLIAM A SR	L01(ES3)	PER PO FORWARDING	01
15N06K-058	HERNANDEZ MAGALY	L13(ES1)	PER PO FORWARDING	01
15N07C-149	EDICK RONALD C	L01(ES3)	PER PO FORWARDING	01
15N08D-001	UFRET MICHAEL A	L13(ES1)	PER PO FORWARDING	01
15N08D-009	TORTORICI ANTHONY	L05(ESC)	PER PO FORWARDING	01
15N08J-033	SWEARINGAIN KANDICE APRIL	L13(ES1)	DEED CHANGE TO PROP REMOVED PHILLIP SWEARINGAIN	03
15N08K-144	HA MINH	L13(ES1)	FILED EXEMPTIONS ON 15N22-167	04
15N08L-161	SMYTH TERRY JOY TRUSTEE OF THE	L02(ES3)	OWNER'S REQUEST FOR ADDRESS CHANGE	03
15N08L-217	GHAVIDEL AMIR	L13(ES1)	PER PO FORWARDING	01
15N10A-141	SIMPSON LOIS ELAINE	L08(EL6)	PER PO FORWARDING	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N11D-121	HASSINGER KYLE A	L13(ES1)	PER PO FORWARDING	01
15N11F-114	SMITH TREVOR L	L13(ES1)	PER PO FORWARDING	07
15N11F-182	LEE YUKE MING	L05(ESC)	NO LONGER LIVES ON PROPERTY	07
15N11G-020	ROSS RAYMOND W	L01(ES3)	PER PO FORWARDING	07
15N12A-139	HARDWICK JONATHAN	L13(ES1)	PER PO FORWARDING	01
15N13C-042	PHILLIPS RUDOLPH G & ETAL	L05(ESC)	OWNER RUDOLPH G PHILLIPS DECEASED	01
15N13H-122	DIMANT ANNA	L13(ES1)	APPLIED FOR EXEMPTIONS ON 22N05A-035	03
15N15A-045	HAUSE BOBBY DEAN	L01(ES3)	MOVED TO FULTON COUNTY	01
15N16C-026	UNDERWOOD DANIEL D	L13(ES1)	PER PO FORWARDING	01
15N16E-013	WELCH TAMALA	L13(ES1)	PER PO FORWARDING	04
15N17A-090	MCKENZIE ELISA B & J W	L05(ESC)	OWNER DECEASED	7A
15N17C-190	ATHAVALE SHREYAS	L13(ES1)	APPLIED FOR EXEMPTIONS ON 15N08J-081	07
15N21-103 A	WRIGHT JOSHUA M	L13(ES1)	PER OWNER'S REQUEST	01
15N23D-172	ASCENCIO BENJAMIN E	L13(ES1)	APPLIED FOR EXEMPTIONS ON 15N11B-129	07
15N23E-098	BRANTLEY AMBER N	L13(ES1)	PROPERTY IS NOW A RENTAL PROPERTY	07
15N24B-013	PURCELL GLENNA D	L05(ESC)	OWNER MARY GRIZZLE DECEASED	01
15N25-087	BLACKWELL PEGGY A	L08(EL6)	CARL BLACKWELL DECEASED, NAME CHANGE PER DEED	01
15N25-094	MCCURRY EVERETTE	L05(ESC)	OWNER DECEASED	01
15N25B-061	LOPES JOHN	L13(ES1)	APPLIED FOR EXEMPTIONS ON 03N12A-068	01
15N26E-098	FADGEN JANE D	L01(ES3)	ADDRESS CHANGE PER OWNER'S REQUEST	01
15N30E-308	KANTOR MARK A	L01(ES3)	ADDRESS CHANGE PER OWNER	01
15N30G-116	AKINS JOHN CHRISTOPHER	L13(ES1)	OWNER MOVED OUT OF STATE	01
21N01-032	PITNER JOHN L	L01(ES3)	OWNER DECEASED	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
21N05C-304	WISNIEWSKI DEBRA	L13(ES1)	MOVED 12/1/2020	01
21N09B-042	NEWTON CARLYLE E II	L01(ES3)	MOVED TO COBB COUNTY	01
21N09B-124	REEVES ANDREW MICHAEL	L13(ES1)	ADDRESS CHANGE PER OWNER'S REQUEST	01
21N09C-087	NICHOLSON MARK	L13(ES1)	APPLIED FOR EXEMPTIONS ON 14N15C-167	01
21N11-123 A	GAMADANIS DAVID ROBERT	L01(ES3)	OWNER DECEASED	01
21N11E-042	ANDERSON SID	L20(ES5)	APPLIED FOR EXEMPTIONS ON 21N06-161 B	01
21N11E-137	ANDERS MARSHAL L	L13(ES1)	PROPERTY IS RENTAL PER OWNER	01
21N12B-398	MEADERS HOMER E	L05(ESC)	OWNER DECEASED	01
21N12C-102	STEMMLER DORIS A	L05(ESC)	PER PO FORWARDING & NAME CHANGE	01
91N24A-009	SNELL DONALD J	L25(ES4)	APPLIED FOR EXEMPTIONS ON 14N10F-015	03
91N26-002 B	SKINNER BILLIE JEAN	L24(ES4)	OWNER DECEASED	03
92N08-020	CABLE DWIGHT	L05(ESC)	OWNER DECEASED	07
92N08-054 A	KANE SEIJA K	L13(ES1)	MOVED TO COBB COUNTY	07
92N08-068	FITZKE KENNETH G	L05(ESC)	OWNER DECEASED	07
96N00-004 A	EDWARDS GRETCHEN J	L05(ESC)	NAME CHANGE FROM JERRY HICKS PER DEED	05



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

4/22/2021

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
03N10 - 197	BAGWELL PATRICIA K	L05(ESC)	OWNER CHANGED ADDRESS FOR SECURITY REASONS	119600	01
15N09E-021	MORALES JOLENE R	L20(ESS)	REMOVED IN ERROR, ADD BACK FOR 2020 & FORWARD	425200	01
94N06 - 005	ANDERSON J BRISTOW-TRUSTEE	L13(ES1)	REMOVED IN ERROR	125400	02



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

4/22/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
JCL INVESTMENT HOLDINGS LLC	03	145776	B	R&R	2020	794,963	341,789	341,789	None	Taxpayer provided documentation of assets sold prior to their purchase of the business in 2017.
JCL INVESTMENT HOLDINGS LLC	03	145776	B	R&R	2019	845,606	355,211	355,211	None	Taxpayer provided documentation of assets sold prior to their purchase of the business in 2017.
JCL INVESTMENT HOLDINGS LLC	03	145776	B	R&R	2018	929,702	391,257	391,257	None	Taxpayer provided documentation of assets sold prior to their purchase of the business in 2017.
POPE CHRISSE	01	145095	M	R	2020	32,200	0	0	None	Confirmed with Bartow County that boat is being taxed there.
MCCARTY JULIE	01	138188	M	R	2020	6,070	0	0	None	Taxpayer provided bill of sale dated 6/17/2019.
FENN HEATH E	01	137967	M	R	2020	5,429	0	0	None	Taxpayer provided bill of sale dated 5/23/2019.
CALABRESE DOMINIC	01	143701	M	R	2020	92,637	0	0	None	Taxpayer provided bill of sale dated 12/12/2019.
WILLIAMS CRAIG	01	142547	M	R	2020	3,599	0	0	None	Taxpayer provided bill of sale dated 6/29/2019
DOSHIER-ERICKSON DYLAN R	01	137934	M	R	2020	6,741	0	0	None	Taxpayer submitted bill of sale dated 5/26/2019
INNAE ENTERPRISES LLC	07	139130	B	R	2020	20,000	0	0	None	Business closed prior to 1/1/2020.
JOHNSTON MARK W	01	120262	M	R	2020	7,525	0	0	None	Taxpayer provided bill of sale dated 4/21/2017.
JOHNSTON MARK W	01	120262	M	R	2019	8,209	0	0	None	Taxpayer provided bill of sale dated 4/21/2017.
JOHNSTON MARK W	01	120262	M	R	2018	9,240	0	0	None	Taxpayer provided bill of sale dated 4/21/2017.
GEORGIA LIGHTING CABINET & FLOORING CO	07	143531	B	R	2020	34,520	0	0	None	Business closed prior to 1/1/2020. Taxpayer provided docs showing where landlord evicted business in Aug 2019.
SIMMONS JAROD K	01	145222	M	R	2020	6,905	0	0	None	Taxpayer provided bill of sale dated 5/7/2019.
MERCER ALONZA JR	01	142287	M	R	2020	6,137	0	0	None	Taxpayer provided docs showing this boat was traded in in April 2019. Confirmed we have newly purchased boat on record - 143868.
KOLMAN ROBIN	01	142208	M	R	2020	9,401	0	0	None	Taxpayer provided bill of sale dated 12/26/2019.
THE PAINTED PLANK	03	143599	B	R	2020	35,040	0	0	None	Taxpayer provided documentation to show business closed prior to 1/1/2020.
GLORIA'S MEXICAN BAKERY & MARKET	01	118998	B	R	2020	10,000	0	0	None	This is a duplicate of 141480 - La Ideal Mexican Bakery & Market LLC. La Ideal began operating in this space in 2018.
GLORIA'S MEXICAN BAKERY & MARKET	01	118998	B	R	2019	10,000	0	0	None	This is a duplicate of 141480 - La Ideal Mexican Bakery & Market LLC. La Ideal began operating in this space in 2018.
TRULIFE SUPPORT LLC	01	144085	B	R	2020	16,640	0	0	None	Business never opened. Taxpayer provided letter from landlord stating space was never occupied.
GO WIRELESS	03	139830	B	R	2020	10,338	0	0	None	This is a duplicate of 136534 created in error.
GO WIRELESS	03	139830	B	R	2019	11,288	0	0	None	This is a duplicate of 136534 created in error.

BOA Standard Agenda (P1)

4/22/2021

Account #	Taxpayer	Tax District	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
139830	GO WIRELESS	03	B	R	2018	12,218	0		None	This is a duplicate of 136534 created in error.
136534	VERIZON	03	B	R	2020	44,931	0		None	This business reported closure on 2019 return filed under wrong Acct #.
136534	VERIZON	03	B	R	2019	46,696	0		None	This business reported closure on 2019 return filed under wrong Acct #.
140299	TOWNSSEND JOSHUA B	01	M	R	2020	13,843	0		None	Taxpayer provided insurance documents showing boat was considered a total loss after accident in 2017.


 TMA Account Manager


 Chief Appraiser

4/22/2021
Date Approved By Board

Certify to Superior Court (PS)
4/22/2021

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
BELNICK INC dba BIZCHAIR	BELNICK INC dba BIZCHAIR 4350 BALL GROUND HWY CANTON GA 30114	01	118863	2020	2020-238	20,492,912	Certify to Superior Court. Taxpayer appealed BOE's ruling regarding partial denial of 2020 Freepport Exemption due to late filing.


TMA Account Manager


Chief Appraiser

4/22/2021
Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 4/22/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
CHAYOURNE, JADIAN MOHAMM	03N29 065 MH00410		\$15,595	\$0	REMOVED MH FROM 2021 PREBILL DIGEST. 03N29 065 WAS DELETED PER RIGHT OF WAY DEED 14470/1337.
CLIFFORD, DEBRA LYNN	04N04 088 MH03192		\$10,645	\$0	REMOVE FROM 2021 PREBILL DIGEST OWNER FILED HOMESTEAD (SEE 04N04 088)
MALOY, HELENE J	13N10 003 MH06065		\$50,851	\$0	REMOVE FROM 2021 PREBILL DIGEST OWNER FILED HOMESTEAD (SEE 13N10 003)
TAMARIZ, CARLOS PERRAZA C/O	15N22A 082 5681948		\$0	\$15,460	MH ADDED TO 2021 PREBILL DIGEST NOD
PEREZ, CHIARA GABINO	15N23 123C MH04299		\$53,211	\$0	REMOVE FROM 2021 PREBILL DIGEST OWNER FILED HOMESTEAD (SEE 15N23 123C)
HUBBARD, SCOTT LAMAR	22N12 026 MH03688		\$14,568	\$0	REMOVE FROM 2021 PREBILL DIGEST OWNER FILED HOMESTEAD (SEE 22N12 026)

SENIOR APPRAISER:

CHIEF APPRAISER:

Just Lee
Steve Smith

DATE APPROVED BY B.O.A.

Thursday, April 22, 2021

EXEMPT DIGEST CHANGES

Tax Year: 2021

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, April 22, 2021

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
14N26 - -038	COMMUNITY OF HOPE INC	\$1,262,970	\$1,262,970	501-C-3 PUBLIC CHARITY OWNED & USED NON-PROFIT
23N03 - -001 N	FIRST BAPTIST CHURCH OF CA	\$450,700	\$450,700	CHURCH OWNED & USED

Gregg D. Bouffier, Sr. Commercial Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, April 22, 2021

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021 Batch #: SCA CUVA Approvals (Send New Notice) Meeting Date: Thursday, April 22, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -013	MANOUS, BUREN & MANOUS, BETTY	\$0	\$448,680	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
02N05 - -193	JOYCE PROPERTY MANAGEMENT, LLP	\$0	\$1,183,700	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
02N11 - -034	NASH, RICHARD T. & SALLY J.	\$0	\$1,157,900	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N01 - -049	RAY, KEITH & DONNA	\$0	\$216,700	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N09 - -026	KENNAMER, JUNE DAVIS CANNON	\$0	\$345,800	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N11 - -069	WARE, TOMMY J. & WARE, MARY CATARINEUA	\$0	\$777,870	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N11 - -080	HOLMAN, PENN G. & HOLMAN, MARY R.	\$0	\$397,800	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N12 - -100	OSTROWIDZKI, JOSEPH W. & LOWE, SANDRA F.	\$0	\$721,300	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N15 - -079	BEDWELL, ROEBERT W. TRUSTEE: JACQUELYN BEDWELL	\$0	\$543,560	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N16 - -015	JOYCE PROPERTY MANAGEMENT, LLLP	\$0	\$1,750,500	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N21 - -123 S	SAMPLES, TOMMY G. & SAMPLES, VICKIE R.	\$0	\$617,500	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N22 - -170	MCCLURE, GERALD R.	\$0	\$777,900	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N23 - -203	SPRULL, POLLY IDA	\$0	\$1,841,790	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N23 - -205	DURHAM, RAY C. & WILLIAM & DONALD	\$0	\$2,504,500	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N23A - -057 F	CLARK, CHADWYCKE LEE & CLARK, HEATHER JAYNE	\$0	\$536,780	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N25 - -023	GILSTRAP, PAUL B. EST.	\$0	\$920,300	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N28 - -024	NABLE, RAYMOND D. JR. & NABLE, CAROL NORTHWAY	\$0	\$671,700	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N30 - -054 F	ACCESS BENEFITS GROUP INCORPORATED	\$0	\$1,018,410	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
03N30 - -107	NEARY, DAVID M. & NEARY, SHERYL	\$0	\$1,563,600	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
04N06 - -005	DUEHLMEIER, HENRY E.	\$0	\$199,200	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
04N08 - -035	GARMON, HOLLIS & JOANN LIFE ESTATE; LIVINGSTON, WE	\$0	\$170,410	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
13N05 - -060	MOORE, AARON DEAN & MOORE, CHARLOTTE W.	\$0	\$871,960	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
13N07 - -073 P	WILL, RYAN GREGORY & WILL, LAURA ANN	\$0	\$282,800	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
13N08 - -011	MCALLISTER, ELAINE & WHITAKER, WILLIAM E.	\$0	\$732,240	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
14N03 - -113	BURBECK, ROBERT L. & BURBECK, KENNA KAY	\$0	\$355,900	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
14N07 - -161 G	YOUNG, ROXANNE TRUSTEE S. FINELLI IREVOC. TRUST	\$0	\$223,980	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
14N12 - -016 F	LUSK, BARRY L. & DOUG	\$0	\$274,800	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
14N14 - -147	OREM, CAROLYN & OREM, GARY	\$0	\$331,079	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
22N12 - -166	WHEELER, ZACK & WHEELER, DOMINIQUE	\$0 \$0	\$1,345,000 \$234,409	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
23N03 - -001 F	PETRO, MICHAEL P. & CHERYL J.	\$0 \$0	\$85,700 \$22,584	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
23N03 - -001 R	PETRO, MICHAEL P. & CHERYL J.	\$0 \$0	\$130,300 \$32,429	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY
23N08 - -007 D	BURSMITH, AUSTIN & BURSMITH, CHERYL NEELY	\$0 \$0	\$120,600 \$12,287	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

CUVA Approvals SCA-1

Meeting Date: Thursday, April 22, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
22N09 - -002	MOORE, JOE STANLEY AS TRUSTEE ET AL	\$0	\$830,600	FMV CUV	2010 FLPA CONTINUATION APPLIED/GRANTED FOR 2021 TY
22N09 - -003	MOORE, TIMOTHY IRVING TRUSTEE UNDER WILL OF T.K. M	\$0	\$1,193,800	FMV CUV	2010 FLPA CONTINUATION APPLIED/GRANTED FOR 2021 TY


 Trey Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, April 22, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N12 - -034	MORGAN, MARY JOAN & MOR	\$0	\$798,520	FMV	2013 COVENANT BREACHED W/ NO PENALTY
		\$0	\$6,934	CUV	DUE TO AGE 65 PROVISION, REMOVED ESV FOR 2021 TY
03N13 - -049	MILFORD, JOHN T. & MILFORD,	\$0	\$141,800	FMV	2013 COVENANT BREACHED W/ NO PENALTY
		\$0	\$24,788	CUV	DUE TO AGE 65 PROVISION, REMOVED ESV FOR 2021 TY
14N26 - -038	COMMUNITY OF HOPE, INC (FO	\$0	\$1,262,970	FMV	2016 COVENANT BREACHED W/ NO PENALTY;
		\$0	\$116,243	CUV	PARCEL MOVED TO EXEMPT STATUS FOR 2021 TY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch #: 5CC CUYA Continuation

Meeting Date: Thursday, April 22, 2021

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV	CUV	
02N07 - -134	WICKER, RAYMOND CHRISTOPHER & WICKER,	\$0	\$961,300	FMV	2017 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$7,934	CUV	2021 TY
02N10 - -087	DAMIANI, DAVID L. & DAMIANI, NICHOLE	\$0	\$1,051,480	FMV	2013 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$9,951	CUV	2021 TY
03N01 - -001 A	MATHIS, HOWARD BRYAN & REEVES, PATRICIA ANN	\$0	\$911,500	FMV	2018 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$44,926	CUV	2021 TY
03N05 - -097	DENNEY INVESTMENTS, LLC	\$0	\$387,200	FMV	2013 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$13,323	CUV	2021 TY
03N07 - -002	CLAYTON, JAMES LEONARD & CLAYTON, BETTY JEAN H.	\$0	\$202,160	FMV	2017 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$7,182	CUV	2021 TY
03N07 - -002 B	CLAYTON, JAMES LEONARD & CLAYTON, BETTY JEAN H.	\$0	\$130,900	FMV	2018 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$14,778	CUV	2021 TY
03N08 - -076 C	TURNER, JAMES & TURNER, JACL YNN TENILLE	\$0	\$278,500	FMV	2012 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$87,066	CUV	2021 TY
03N22 - -066 A	ARVIDSON-KRAUSE CONSTANCE KAYE TRUSTEE CONSTANCE T	\$0	\$1,161,540	FMV	2015 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$9,251	CUV	2021 TY
03N22 - -149 A	COCHRAN, STANLEY JOE	\$0	\$361,600	FMV	2013 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$34,028	CUV	2021 TY
03N22 - -149 B	COCHRAN, COY LYNN	\$0	\$343,900	FMV	2013 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$34,028	CUV	2021 TY
04N02 - -002 E	PINYAN, LARRY C.	\$0	\$91,600	FMV	2013 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$15,724	CUV	2021 TY
04N03 - -063 A	BROWN, STEPHEN C. & BROWN, DONNA L.	\$0	\$165,000	FMV	2013 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$59,980	CUV	2021 TY
04N05 - -032	GIBBONS, SUE H. & GIBBONS, RAYMOND III	\$0	\$321,300	FMV	2014 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$53,204	CUV	2021 TY
13N04 - -003	STRICKLAND, MICHAEL DAVID & STRICKLAND, DEBRA FREE	\$0	\$501,100	FMV	2016 CONTINUATION APPLIED/GRANTED FOR
		\$0	\$63,725	CUV	2021 TY

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
13N05 - -017	MCMAHAN, JERRY L.	\$0	\$298,400	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR 2021 TY
13N05 - -032	PADGETT, GARY L. & PADGETT, PEGGY LARAINÉ	\$0	\$331,100	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR 2021 TY
13N05 - -077 A	KINZER, MARK TIMOTHY	\$0	\$153,800	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR 2021 TY
13N07 - -073 C	KELLEY, TOMMY	\$0	\$586,300	FMV CUV	2012 CONTINUATION APPLIED/GRANTED FOR 2021 TY
13N11 - -032 G	SWAIM, JAMES & SWAIM, REBECCA	\$0	\$51,100	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N01 - -118	SAYE, MICHAEL & TERESA & CANTRELL, ROY JAMES & J.D	\$0	\$282,700	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N09 - -031	CAGLE, WILLIAM COLE SR.	\$0	\$481,300	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N15 - -048 E	MYERS, JEFF & MYERS, AMY	\$0	\$282,500	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N17 - -022	CARONELL, LLC	\$0	\$724,300	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N18 - -003 A	SWORDS, EDWIN I. III & SWORDS, DANA S.	\$0	\$667,140	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N22 - -112 A	CLOWER, WILLIAM DAVID	\$0	\$775,960	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N23 - -024	JESAMA, LLC	\$0	\$1,551,900	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N26 - -024 A	GEIST, KRISTY S.	\$0	\$759,600	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N28 - -049	GUMBERT, EVA LORIDANS TRUSTEE TRUST U/W EDGAR	\$0	\$926,530	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
14N28 - -060	GUMBERT, EVA LORIDANS TRUSTEE TRUST E/W EDGAR	\$0	\$1,064,400	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
21N05 - -164 B	HUGHES, EDITH W. AKA: HUGHES, EDITH ELLISON	\$0 \$0	\$491,000 \$19,365	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
22N06 - -022 A	TARABULA, JOHN	\$0 \$0	\$109,700 \$8,945	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR 2021 TY
22N12 - -063 C	PATTERSON, JAMES H. & PATTERSON, BONITA SATTERFIEL	\$0 \$0	\$459,500 \$14,970	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR 2021 TY
23N06 - -001	BENNETT FARMS, L.P.	\$0 \$0	\$845,700 \$397,955	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
23N06 - -001 B	CIRCLE B FAMILY FARMS, LLC	\$0 \$0	\$327,300 \$98,547	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR 2021 TY
23N06 - -025	SHILOH HOLDINGS, LLC	\$0 \$0	\$310,800 \$80,130	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR 2021 TY
23N06 - -025 A	SHILOH HOLDINGS, LLC	\$0 \$0	\$224,700 \$53,215	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR 2021 TY
23N06 - -046	SIMS, KEVIN SCOTT & SIMS, MARIA A.	\$0 \$0	\$838,700 \$24,406	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR 2021 TY

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, April 22, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -013	MANOUS, BUREN & MANOUS, BET	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
02N05 - -193	JOYCE PROPERTY MANAGEMENT	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
02N11 - -034	NASH, RICHARD T. & SALLY J.	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N01 - -049	RAY, KEITH & DONNA	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N09 - -026	KENNAMER, JUNE DAVIS CANNO	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N11 - -069	WARE, TOMMY J. & WARE, MARY	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N11 - -080	HOLMAN, PENN G. & HOLMAN, M	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N12 - -034	MORGAN, MARY JOAN & MORGA	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N12 - -100	OSTROWIDZKI, JOSEPH W. & LO	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N13 - -049	MILFORD, JOHN T. & MILFORD, S	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N15 - -079	BEDWELL, ROEBERT W. TRUSTEE	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N16 - -015	JOYCE PROPERTY MANAGEMENT	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N18 - -115	ARBOR HILL HOLDINGS, LLC	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N21 - -123 S	SAMPLES, TOMMY G. & SAMPLES,	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N22 - -170	MCCLURE, GERALD R.	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N23 - -205	DURHAM, RAY C. & WILLIAM & D	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N25 - -023	GILSTRAP, PAUL B. EST.	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
04N08 - -035	GARMON, HOLLIS & JOANN LIFE	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
13N08 - -011	MCALLISTER, ELAINE & WHITAK	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

Map and Parcel	Owner's Name	Explanation
14N14 - -147	OREM, CAROLYN & OREM, GARY	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


 Trey Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, April 22, 2021

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$14,000 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2020 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$8,300 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2019 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$8,300 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2018 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$8,300 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2017 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$7,400 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2016 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$7,400 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2015 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$7,400 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2014 TY
14N07 - -070 J	DUNN, FELTON ESTATE	\$0 \$0	\$12,900 \$0	FMV CUV	PER MAPPING AUDIT, THIS PARCEL DELETED FOR 2013 TY
14N16 - -058	PONCE, ALICIA & HERNANDEZ,	\$34,700 \$0	\$55,930 \$0	FMV CUV	ERROR CORRECTION; HOUSE AND ACCESSORIES MOVED TO THIS PARCEL FROM 14N16-161 FOR 2020 TY
14N16 - -061	BLEDSOE, MARY ALICE	\$112,030 \$0	\$90,800 \$0	FMV CUV	ERROR CORRECTION; HOUSE AND ACCESSORIES REMOVED FROM THIS PARCEL AND ADDED TO 14N16-058 FOR 2020 TY

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting Minutes

April 8, 2021

Members Present: Daniel Clifford, Dennis Conway, Raymond Gunnin and Tommy Mann were present for the meeting.

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Crystal Hamby, Janet Hall, Ricky Hitt, Jennifer Hoskins and Kimberly Millsap were present for the meeting.

Public Present: None.

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

Call to Order: Dennis Conway called the meeting to order at 9:00 a.m.

Adoption of Agenda: Motion by Daniel Clifford to adopt the meeting agenda, seconded by Tommy Mann and approved by each Board Member.

Approval of Minutes: Motion by Daniel Clifford to approve the March 25, 2021 minutes, seconded by Tommy Mann and approved by each Board Member.

Public Comments: None.

New Business: Motion by Daniel Clifford to move Batch E-1, Batch E-2, Batch P1, Batch P6, Batch MH1, Batch 2MH, Batch 3P, Batch 5CB, Batch 5CR and Batch 5P to consent agenda and follow staff recommendations, seconded by MaryBeth Burnette and approved by each Board Member.

I. New Business:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions 2021

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P6, Audit Agenda

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes

Batch 2MH, Prebill Appeals

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3P, Prior Year Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

Batch 5P, Prior Year Changes

II. Chief Appraiser Report:

2021 Budget Review

Exemption applications increased for 2021. From March 12 until April 1 2,102 applications were filed. The daily average is 250 exemptions filed in the final week. Online exemption application software is coming soon.

See Attached: Sales Ratio data as of April 6, 2021.

Expected timeline for 2021 Assessment Notices:

May 7th: Changes completed

May 13th: BOA approves notice list, send data to Southdata and Steve reports final numbers.

May 15th: Values are live online

May 17th: Notices are mailed and the appeals module is live online.

The next meeting will be on April 22, 2021 at 9:00am.

III. Attorney's Report / Executive Session: Whit Frost gave an update of an ongoing personal property appeal.

IV. Adjournment: Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by Tommy Mann and approved by each Board Member.

Dennis Conway, Chairman

Kimberly Millsap, Secretary