

Cherokee County Board of Tax Assessors
Regular Meeting
February 9, 2023

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: January 26, 2023 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2023

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda
Batch P3, Appeals Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser
Batch 3A, Appeal Changes
Batch 3P, Prior Year Changes

Mapping Department, Sandy Forrester, Senior Mapper
Batch 4, Annexation/Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Digest Changes
Batch MH3, 30 Day Notices
Batch 5A, Appeal Changes
Batch 5P, Previous Tax Year Changes
Batch 5CA, CUVA Approvals
Batch 5CR, CUVA Releases

VI. Chief Appraisers Report

VII. Executive Session

VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

2/9/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
04N03B-064	GROVE ISAAC E JR TRUSTEE	L05(ESC)	FILED ON 04N05-054	05
14N15C-039	CAGLE BETTYE EVELYN	L02(ES3)	OWNER MOVED TO ANOTHER STATE	03
14N24 - 117	KOHLER ANDREAS R	L01(ES3)	OWNER MOVED	01
15N02B-132	GOOD ROBERT H II	L13(ES1)	FILED IN FL	01
15N04C-137	CARLSON KEVIN H	L13(ES1)	FILED FOR EXEMPTIONS IN FL	01
15N06 - 259	WINTERS ALVIN L	L13(ES1)	FILED ON 14N15-049 C	01
15N06 - 280	LACCORN GEORGE	L01(ES3)	REMOVED FOR TY 2022 & 2023, MOVED TO SC	01
15N06A- 252	KITNER ADAM	L13(ES1)	FILED IN COBB COUNTY	01
15N06B-012	TAO YOUK SE	L01(ES3)	FILED FOR EXEMPTIONS IN FL	01
15N19 - 226	DOVER DWAYNE B	L13(ES1)	FILED IN PICKENS COUNTY	04
15N24U- 042	KOEPKE VERONICA D	L05(ESC)	OWNER MOVED	07
15N26G- 155	REID BRYAN L TRUSTEE	L13(ES1)	FILED IN SC	04
21N05C- 128	WEAVER LENORE TRUSTEE	L05(ESC)	OWNER IS DECEASED	01
23N02 - 017	CLEGHORN SARAH C TRUSTEE	L05(ESC)	OWNERS ARE DECEASED	01
92N09 - 017	ANDRES BAILEY RAE	L20(ES5)	FILED ON 15N02B-375	07


PROPERTY ID

NAME

EXEMPTION

REASON

TAX DIST



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/9/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
LANGWELL, STEVEN	02	149051	M	R	2022	\$47,179.00	\$0.00	None	None	TP provided BOS showing boat sold 7/25/2020.
HEEREMA AMY	01	148469	M	R	2022	10,622	\$0.00	None	None	TP provided BOS showing boat sold 10/25/2019.
MELORA MOORE LLC	01	149820	B	R	2022	224,697	\$0.00	None	None	TP provided documentation showing this was a Independent Contractor leasing space only, no MIEFF or Inventory was owned by Business Owner.
BUTTS & BARLEY SMOKEHOUSE	01	143130	B	R	2021	67,791	\$0.00	None	None	TP provided documentation that this business was not in operation for 2021.
BUTTS & BARLEY SMOKEHOUSE	01	143130	B	R	2022	61,012	\$0.00	None	None	TP provided documentation that this business was not in operation for 2022.
KRISTIN SHEEHAN HOMES & LAND LLC	01	149831	B	R&R	2022	\$77,369.00	\$2,127.00	None	None	Account originally forced, tp provided documentation to show true value.
HILTON HEAD HOSPITALITY LLC	07	107289	B	R	2022	\$17,842.00	\$0.00	None	None	TP provided lease documentation dated 10/31/2021.
CORMIER ALLEN S	01	139446	M	R	2022	\$27,068.00	\$0.00	None	None	Received paid tax bill from Forsyth Co showing being taxed there.
CORMIER ALLEN S	01	139446	M	R	2021	\$27,068.00	\$0.00	None	None	Received paid tax bill from Forsyth Co showing being taxed there.
ESTPAP BRIAN D	01	147863	M	R	2022	13,618	\$0.00	None	None	TP provided BOS dated 5/11/2021.
SMOOTHIE KING	01	134791	B	R	2022	17,898	\$0.00	None	None	This is a duplicate account for 146967, this account is for the old owner.

Rhonda M Peterson

TMA Account Manager

Stacy K...

Chief Appraiser

2/9/2023

Date Approved By Board

BOA Appeals Agenda (P3) 2/9/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
ADVANCE AUTO PARTS #106800	03	64021	B	R&R	2022	\$628,966.00	\$623,145.00	None	None	2022-11044	Value agreement signed for 2022 Appeal.
ADVANCE AUTO PARTS #106824	07	113646	B	R&R	2022	\$523,253.00	\$513,728.00	None	None	2022-11062	Value agreement signed for 2022 Appeal.
ADVANCE AUTO PARTS #6444	01	109988	B	R&R	2022	\$444,894.00	\$440,710.00	None	None	2022-11513	Value agreement signed for 2022 Appeal.
ADVANCE AUTO PARTS #106780	01	125327	B	R&R	2022	\$586,767.00	\$582,856.00	None	None	2022-11068	Value agreement signed for 2022 Appeal.
ADVANCE AUTO PARTS #106055	01	115934	B	R&R	2022	\$355,110.00	\$349,969.00	None	None	2022-11065	Value agreement signed for 2022 Appeal.
GMRI INC/ DARDEN RESTAURANTS INC	03	122305	B	R&R	2022	\$230,964.00	\$210,589.00	None	None	2022-7457	Value agreement signed for 2022 Appeal.
ALDI INC #076053	07	115256	B	R&R	2022	\$513,937.00	\$478,167.00	None	None	2022-11072	Value agreement signed for 2022 Appeal.
ALDI INC #76042	01	130501	B	R&R	2022	493947	459761	None	None	2022-11073	Value agreement signed for 2022 Appeal.
ALDI INC #76045	03	136177	B	R&R	2022	504329	470353	None	None	2022-11076	Value agreement signed for 2022 Appeal.
GAMESTOP #2206	07	106632	B	R&R	2022	139335	137922	None	None	2022-11095	Value agreement signed for 2022 Appeal.
GAMESTOP #5728	07	111568	B	R&R	2022	121697	120820	None	None	2022-11105	Value agreement signed for 2022 Appeal.
GAMESTOP #6222	03	121969	B	R&R	2022	128529	127395	None	None	2022-11106	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES #484	07	64474	B	R&R	2022	199651	192001	None	None	2022-11082	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES #763	03	71738	B	R&R	2022	186940	176576	None	None	2022-11083	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES	01	86715	B	R&R	2022	155879	152375	None	None	2022-11085	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES #4553	03	133642	B	R&R	2022	172739	164952	None	None	2022-11090	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES #6727	03	138458	B	R&R	2022	158818	151597	None	None	2022-11091	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES #7390	04	141538	B	R&R	2022	166793	162028	None	None	2022-11092	Value agreement signed for 2022 Appeal.
DOLLAR TREE STORES #7680	01	143886	B	R&R	2022	168311	177281	None	None	2022-11094	Value agreement signed for 2022 Appeal.

BOA Appeals Agenda (P3)

2/9/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
FAMILY DOLLAR #24697	03	101757	B	R&R	2022	283416	267091	None	None	2022-11087	Value agreement signed for 2022 Appeal.
FAMILY DOLLAR #25651	01	115439	B	R&R	2022	101383	99490	None	None	2022-11088	Value agreement signed for 2022 Appeal.
HARBOR FREIGHT TOOLS USA #846	03	139853	B	R&R	2022	729706	716043	None	None	2022-11107	Value agreement signed for 2022 Appeal.
HFD N055 INC	07	133860	B	R&R	2022	380858	349182	None	None	2022-11112	Value agreement signed for 2022 Appeal.
HOBBY LOBBY STORES INC#820	03	141475	B	R&R	2022	1141134	1103215	None	None	2022-11109	Value agreement signed for 2022 Appeal.
INGLES MARKET INC #96	03	25609	B	R&R	2022	2942661	2759288	None	None	2022-11110	Value agreement signed for 2022 Appeal.
NEIGHBORHOOD RESTAURANT PARTNERS	03	129598	B	R&R	2022	191994	174587	None	None	2022-11113	Value agreement signed for 2022 Appeal.
NEIGHBORHOOD RESTAURANT PARTNERS	07	135992	B	R&R	2022	257259	234568	None	None	2022-11124	Value agreement signed for 2022 Appeal.
PETSMART INC #1029	07	99845	B	R&R	2022	575125	555333	None	None	2022-11125	Value agreement signed for 2022 Appeal.
PETSMART INC #1258	03	122261	B	R&R	2022	528464	509329	None	None	2022-11127	Value agreement signed for 2022 Appeal.
RARE HOSPITALITY INTL INC	03	79641	B	R&R	2022	146595	134689	None	None	2022-11078	Value agreement signed for 2022 Appeal.
RARE HOSPITALITY INTL INC	07	86668	B	R&R	2022	170268	157058	None	None	2022-11079	Value agreement signed for 2022 Appeal.
RED LOBSTER RESTAURANTS LLC	03	94702	B	R&R	2022	292740	268623	None	None	2022-11128	Value agreement signed for 2022 Appeal.
ROSS DRESS FOR LESS INC	03	106704	B	R&R	2022	337995	313565	None	None	2022-11131	Value agreement signed for 2022 Appeal.
STEAK N SHAKE INC	07	112918	B	R&R	2022	255893	232341	None	None	2022-11133	Value agreement signed for 2022 Appeal.
KROGER CO #1100291	01	36485	B	R&R	2022	3203860	3053560	None	None	2022-11134	Value agreement signed for 2022 Appeal.
KROGER CO #01100402	03	61771	B	R&R	2022	3191008	3095965	None	None	2022-11135	Value agreement signed for 2022 Appeal.
KROGER CO #01100408	01	106674	B	R&R	2022	3414398	3229226	None	None	2022-11136	Value agreement signed for 2022 Appeal.
KROGER CO #01100419	07	61772	B	R&R	2022	2753677	2625605	None	None	2022-11137	Value agreement signed for 2022 Appeal.
KROGER CO# 01100430	04	102870	B	R&R	2022	3256591	3090843	None	None	2022-11138	Value agreement signed for 2022 Appeal.

BOA Appeals Agenda (P3)
2/9/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
KROGER CO# 01100463	07	66208	B	R&R	2022	4304547	4100969	None	None	2022-11139	Value agreement signed for 2022 Appeal.
KROGER CO #01100680	01	120727	B	R&R	2022	4124155	3929365	None	None	2022-11140	Value agreement signed for 2022 Appeal.


TMA Account Manager


Chief Appraiser

2/9/2023
Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 02/09/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06 091	6345 HWY 92 LLC GEORGIA TAX APPEALS, LLC	510,400	592,600	ADJ. PER FIELD INSP., VALUE AGREEMENT, NO NOTICE	8782 01	
1		510,400	592,600			

M. A. ...

Chris ...

3A: Residential Appeal Changes

Meeting Date: 02/09/2023

Tax Year: 2022

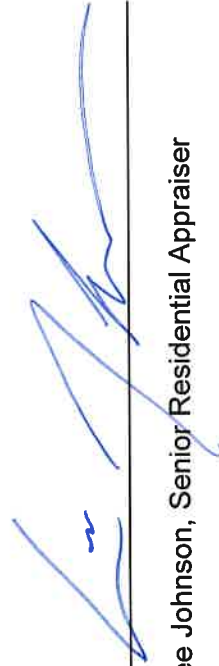
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 122 J	MONGILLO MARIA C AS TRUSTEE OF THE HAP RICHARDSON	704,600	637,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9769 01	9769 01
02N02E 018	FABIAN MICHAEL PATRICK HALLOCK LAW LLC	720,700	685,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	8793 01	8793 01
03N26 026 A	CHARLTON MICHAEL D & GEORGIA TAX APPEALS, LLC	1,079,200	1,000,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	9128 01	9128 01
15N05 117	BALL CHRISTINE R TRUSTEE OF THE ALTUS GROUP	460,270	420,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	10994 01	10994 01
15N07K 063	TONY DAVID B & GEORGIA TAX APPEALS, LLC	898,900	875,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	9138 01	9138 01
15N09C 026	PATEL BHANUMATI M & M B GEORGIA TAX APPEALS, LLC	535,300	509,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	9135 01	9135 01
15N09C 172	CHANG WIN C & GEORGIA TAX APPEALS, LLC	988,800	866,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	9134 01	9134 01
15N13C 072	HUGHES TIMOTHY W GEORGIA TAX APPEALS, LLC	205,510	195,710	VALUE AGREEMENT (NO NOTICE REQUIRED)	9132 01	9132 01
8		5,593,280	5,187,910			

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2022

Meeting Date: 02/09/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N17A- -152	MULLINAX, MICHAEL D	\$851,300	\$851,300	ACREAGE CHANGED TO 1.24 ACRES PER R/W DEED



Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 02/09/2023

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Steve Swindell, Chief Appraiser

MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 02/09/2023

BATCH #: 4 - ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST
04N05 033 E	HOUGH JOHN JR	RUR	2024	02	01			2023-D01	DEANNEXATION	01

Sandy Forrester

Sandy Forrester, Senior Tax Mapper

Steve Swindell

Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 2/9/2023

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
CROWE, BERTIE LEE C/O SANDY	04N03A 016 MH03632		\$1,774	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DEMOED PRIOR TO JAN 1
RAMPLEY, TENNIE JEAN	14N03 090 5533153		\$18,762	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD EXEMPTION REINSTATED
SMITH, GLENDA C/O WAYNE H S	15N08A 010 MH03476		\$4,420	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DUE TO STORM DAMAGE
DEMPSEY, ELIZABETH	21N05 192 MH02667		\$10,583	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DEMOED PRIOR TO JAN 1

LEAD APPRAISER: 

CHIEF APPRAISER: 


MOBILE HOME DIGEST CHANGES ~ 30 DAY NOTICES


BATCH #: MH3

MEETING DATE: 2/9/2023

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
WILLIAMS, KENNETH & DEBRA	14N19 083 MH04656	111530	\$1,500	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DEMOED PRIOR TO JANUARY 1 NO NOTICE NEEDED

LEAD APPRAISER: 

CHIEF APPRAISER: 

5A: Rural Appeal Changes

Meeting Date: 02/09/2023 Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N30 248 A	LEE RICHARD DARIEN & GEORGIA TAX APPEALS, LLC	1,997,508	1,858,500	VALUE AGREEMENT (NO NOTICE REUIRED)	9146	01
21N09 574	CHANG WIN C & GEORGIA TAX APPEALS, LLC	207,800	189,300	VALUE AGREEMENT (NO NOTICE REUIRED)	9154	01
		2,205,308	2,047,800			

Ready J. Hill

Steve Hill

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5F Previous Tax Year Changes

Meeting Date: Thursday, February 9, 2023

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N29 - -077	EVANS, GARY EUGENE	\$0 \$11,974	\$270,130 \$11,574	FMV CUV	ERROR IN CUVA CALCULATION FOR TAX YEAR 2022
04N03 - -063	STEAD, LINDA R.	\$0 \$58,180	\$433,800 \$33,460	FMV CUV	ERROR IN CUVA CALCULATION FOR TAX YEAR 2022
04N05 - -078	COFFIELD, WILLIAM A. JR.	\$0 \$41,120	\$229,700 \$23,683	FMV CUV	ERROR IN CUVA CALCULATION FOR TAX YEAR 2022
13N08 - -047 C	SKELLY, JACK E. & SUZANNE R	\$0 \$48,532	\$124,300 \$14,326	FMV CUV	ERROR IN CUVA CALCULATION FOR TAX YEAR 2022
14N19 - -103	HOLCOMB STEVEN L & CYNT	\$0 \$8,646	\$165,600 \$8,599	FMV CUV	ERROR IN CUVA CALCULATION FOR TAX YEAR 2022
14N24 - -038	ONIEL, HEATHER & PATRICK	\$199,000 \$0	\$64,800 \$0	FMV CUV	IMPROVEMENT REMOVED FOR TAX YEAR 2022
14N24 - -038	ONIEL HEATHER & PATRICK	\$151,600 \$0	\$54,000 \$0	FMV CUV	IMPROVEMENT REMOVED FOR TAX YEAR 2020
14N24 - -038	ONIEL, HEATHER & PATRICK	\$164,700 \$0	\$54,000 \$0	FMV CUV	IMPROVEMENT REMOVED FOR TAX YEAR 2021
14N24 - -038 B	ONIEL, HEATHER & PATRICK	\$96,800 \$0	\$70,200 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2020
14N24 - -038 B	ONIEL, HEATHER & PATRICK	\$96,800 \$0	\$53,900 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2021
14N24 - -038 B	ONIEL, HEATHER & PATRICK	\$116,200 \$0	\$64,700 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2022
14N24 - -038 B	WESTMORELAND, GREGORY V	\$96,800 \$0	\$70,200 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2019
14N24 - -038 C	ONIEL, HEATHER & PATRICK	\$123,500 \$0	\$109,800 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2022
14N24 - -038 C	WESTMORELAND, GREGORY V	\$102,900 \$0	\$92,000 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2019

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	FMV	Current CUV	FMV	CUV	CUV	
14N24 - -038 C	O'NIEL, HEATHER & PATRICK	\$102,900		\$92,000				ERROR CORRECTION FOR TAX YEAR 2020
		\$0		\$0				
14N24 - -038 C	O'NIEL, HEATHER & PATRICK	\$102,900		\$91,500				ERROR CORRECTION FOR TAX YEAR 2021
		\$0		\$0				

Ricky P. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch #: 5CA CUYA Approvals (Send New Notice)

Meeting Date: Thursday, February 9, 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N02 - -149	HALEY, JAMES M. & ELSIE C.	\$0 \$0	\$961,480 \$45,326	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N02 - -219 C	MCCOY, CHESTER LAWRENCE & ANN T.	\$0 \$0	\$1,140,000 \$9,235	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N04 - -046	ROWLAND, DORIS VAUGHN	\$0 \$0	\$736,100 \$11,350	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N01 - -015	BARRETT, ROBERT DOUGLAS & CATHERINE LOUVENIA	\$0 \$0	\$394,800 \$98,560	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N04 - -003	HESTER, LARRY JEFFREY & AMELIA LYN	\$0 \$0	\$912,080 \$22,794	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N01 - -003	BARRETT, DOUG	\$0 \$0	\$486,500 \$147,976	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N01 - -011	GREENE, SYBIL L.	\$0 \$0	\$354,100 \$30,852	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N04 - -014	FLINT, RUSSELL A. & LISA	\$0 \$0	\$178,000 \$33,882	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N06 - -074	MCVAY, KIPLING LOUISE	\$0 \$0	\$1,041,890 \$89,563	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N08 - -047 B	RICHARDS, B. SCOTT & MELISSA	\$0 \$0	\$266,800 \$25,914	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -014	HOWELL, TONY	\$0 \$0	\$447,300 \$31,842	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N03 - -022 A	KING, RODNEY G. & TAMARA R.	\$0 \$0	\$1,098,900 \$93,962	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -120	CROWE, JUDY R.	\$0 \$0	\$579,930 \$29,296	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N09 - -030	CAGLE, LAWRENCE M. JR. & SYLVIA H.	\$0 \$0	\$1,418,907 \$75,855	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -075	CHADWICK, JIMMY EDWARD	\$0 \$0	\$505,500 \$38,315	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -064	EVANS, MELO C.	\$0 \$0	\$504,200 \$37,852	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -113	BURGESS, BARBARA H.	\$0 \$0	\$585,100 \$23,826	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N19 - -094	WEATHERBY, PAUL E. & DOROTHY M.	\$0 \$0	\$1,193,660 \$59,058	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N21 - -114 A	LUCKETT, WILLIAM MATTHEW	\$0 \$0	\$500,590 \$3,075	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -014	GHEESLING, RONNIE H.	\$0 \$0	\$254,000 \$22,118	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -058	BROOKSHIRE, FRANK & CHARLOTTE	\$0 \$0	\$195,600 \$29,646	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N29 - -055	MARTIN, JOHNNY A. & BRENDA	\$0 \$0	\$223,355 \$11,904	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N29A- -047	BRYANT, BRENDA M. & TOMMY F. REVOCABLE TRUST	\$0 \$0	\$515,260 \$11,067	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N30 - -092 B	DAY, LYNN B. & ADAMS, KIMBERLY D.	\$0 \$0	\$434,900 \$24,650	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N14 - -235 B	OWEN, RALPH DANIEL JR. & LINDA RUTH LONG TRUSTEES	\$0 \$0	\$243,600 \$18,876	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N25 - -256	REDWINE, RHON P. & JOY K. TRUSTEES, LIVING TRUSTS	\$0 \$0	\$857,890 \$6,711	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N29 - -061	NEW VINTAGE FARM LLC	\$0 \$0	\$479,400 \$11,556	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N07 - -001	DEBORD, BETTY JEAN	\$0 \$0	\$1,388,330 \$91,693	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
22N07 - -019	GOODRICH, MARK DAVID & LATISHA ENGLAND	\$0 \$0	\$1,641,140 \$38,068	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N10 - -010	SIMS, RUSSELL R. & KAY D.	\$0 \$0	\$381,500 \$32,310	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N10 - -010 C	SIMS, KAY D TRUSTEE: VESTA M. DEBORD TEST. TRUST	\$0 \$0	\$361,700 \$36,873	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N12 - -162	STONE, DAVID K. & GEORGE, FRANK	\$0 \$0	\$924,400 \$47,212	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N01 - -009	KEARLEY, RICHARD E.	\$0 \$0	\$195,000 \$60,413	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -008	MILLS, AUBREY W. C/O BRENT MILLS	\$0 \$0	\$135,600 \$39,152	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N09 - -005	LONG, JERRY	\$0 \$0	\$35,000 \$10,755	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
91N23 - -005	SHETLAND PROPERTIES LLC	\$0 \$0	\$258,800 \$12,626	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Ricky C. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, February 9, 2023

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N02 - -149	HALEY, JAMES M. & ELSIE C.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N04 - -046	ROWLAND, DORIS VAUGHN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N01 - -015	BARRETT, ROBERT DOUGLAS & C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N04 - -003	HESTER, LARRY JEFFREY & AME	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N01 - -003	BARRETT, DOUG	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N01 - -011	GREENE, SYBIL L.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N04 - -014	FLINT, RUSSELL A. & LISA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -074	MCVAY, KIPLING LOUISE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -047 B	RICHARDS, B. SCOTT & MELISSA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -014	HOWELL, TONY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03 - -022 A	KING, RODNEY G. & TAMARA R.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N08 - -120	CROWE, JUDY R.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -030	CAGLE, LAWRENCE M. JR. & SYL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -075	CHADWICK, JIMMY EDWARD	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -064	EVANS, MELO C.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -113	BURGESS, BARBARA H.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -094	WEATHERBY, PAUL E. & DOROT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -014	GHEESLING, RONNIE H.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -058	BROOKSHIRE, FRANK & CHARLO	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N29 - -055	MARTIN, JOHNNY A. & BRENDA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N29A- -047	BRYANT, BRENDA M. & TOMMY F	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -092 B	DAY, LYNN B. & ADAMS, KIMBER	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N14 - -235 B	OWEN, RALPH DANIEL JR. & LIND	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N25 - -256	REDWINE, RHON P. & JOY K. TRU	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N29 - -061	NEW VINTAGE FARM LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N07 - -001	DEBORD, BETTY JEAN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N07 - -019	GOODRICH, MARK DAVID & LATI	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -010	SIMS, RUSSELL R. & KAY D.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -010 C	SIMS, KAY D TRUSTEE: VESTA M.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12 - -162	STONE, DAVID K. & GEORGE, FRA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N01 - -009	KEARLEY, RICHARD E.	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -008	MILLS, AUBREY W. C/O BRENT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N09 - -005	LONG, JERRY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
91N23 - -005	SHETLAND PROPERTIES LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the January 26, 2023 Meeting

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

Staff Present: Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Berrie Holmes, Lee Johnson, Becky Parker, Rhonda Peterson, Bill Welch 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:** Dennis Conway called the meeting to order.
2. **Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Tommy Mann and approved by each Board Member.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the January 12, 2023 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
4. **Public Comments:** None.
5. **New Business:** Motion Raymond Gunnin to move Batch E-1, Batch P1, Batch 1A, Batch 3A, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by each Board Member.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2023

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser
Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5A, Appeal Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

6. Chief Appraiser's Report:

Trey reviewed the 2023 Budget Report.

We have filled the front office Senior Clerk position and only have 1 vacant position at this time.

Steve is presenting a legislative update in a GAAO One Day Virtual Seminar this morning.

Steve and Trey attended the Chamber of Commerce luncheon on January 19th.

Steve presented a Digest Audit overview at the BOC Annual Retreat last week. He also discussed the recent salary adjustments and our need for 2 new appraisers in the next budget.

Steve and Trey went to the Capital yesterday and met with Chairman Blackmon and Chairman Martin.

Preliminary Ratio Study numbers for the current digest before revaluations:

Sales Ratios 01/26/2023					
<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	6577	0.3316	0.8290	0.1429	1.0269
Agricultural	915	0.3065	0.7663	0.5738	1.385
Commercial	180	0.2845	0.7113	0.5925	1.4127
<u>Industrial</u>	<u>31</u>	<u>0.2170</u>	<u>0.5425</u>	<u>0.5603</u>	<u>1.139</u>
Overall	7708	0.3297	0.8243	0.2068	1.0008

2023 Ratio Study numbers by month:

Month	Ratio	Count
January	0.3481	532
February	0.3476	609
March	0.3362	754
April	0.3271	779
May	0.3161	821
June	0.3141	816
July	0.3142	637
August	0.3163	695
September	0.3124	622
October	0.3091	551
November	0.3282	549
December	0.3181	520
		7885

January 26, 2023 BOA Meeting Minutes

The next meeting will be Monday, February 9, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session: None

8. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by each Board Member.

Dennis Conway, Chairman

Jenny Thomas, Secretary