

Cherokee County Board of Tax Assessors
Regular Meeting
April 11, 2024

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: March 28, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions
Batch E-2, Reinstate Exemptions

Rural Department, Ricky Hitt, Senior Appraiser
Prebill MH Appeals
Batch MH1, Digest Changes
Batch 5CA, CUVA Approvals
Batch 5CB, Conservation Use Breaches
Batch 5CC, CUVA Continuation
Batch 5CR, CUVA Releases

- 6. Chief Appraiser Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
14N03-033	POOLE RITA CHRISTINE	L05 (ESC)	OWNER IS DECEASED	01
14N12E-018	BURTON MICHAEL JOHN	L06(ESC)	OWNER FILED ON 14N12H-069	03
14N24-060	KING GREG & MILDRED LOUISE	L05(ESC)	OWNER IS DECEASED	01
15N06C-185	DEGROOT TIMOTHY SCOTT TRU	L13(ES1)	FILED IN COBB COUNTY	01
15N15F-110	PELLETIER SHERRY	L07(ESC)	OWNER FILED ON 03N18A-022	04

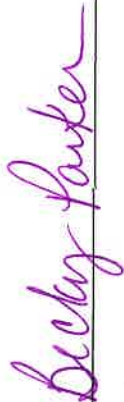
Becky Parker

Becky Parker, Senior Appraiser

Steve Swindells, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
04N05-043 F	HILINSKI LINDA J	L05(ESC)	RMOVED IN ERROR	477900	01



Becky Parker, Senior Appraiser

Steve Swindells, Chief Appraiser

Prebill MH Appeals

Meeting Date: 04/11/2024

Tax ###

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
3656	THACKSTON BILLY FRANKLINE	4,637	0	MH REMOVED FROM 2024 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20129
5329709	TEMPLES TRAVIS	11,009	0	MH REMOVED FROM 2024 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20130
5599756	WHITE JACKY G	4,120	0	MH REMOVED FROM 2024 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20132
5612321	HENSON SHANE	3,000	0	MH REMOVED FROM 2024 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20131
4		22,766	0		

Richy P. H. H. H.

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 4/11/2024

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LUSK, MAUDIE MARIENNE C/O L	03N05 032 MH03114		\$0	\$34,603	MH ADDED TO 2024 PREBILL DIGEST
LAVENDER, GEORGE EDWIN	04N01 053 MH04774		\$9,762	\$0	MH REMOVED FROM 2024 PREBILL DIGEST DEMOED BEFORE JAN 1
HOLCOMB, WYATT	04N04C 011A MH04012		\$1,500	\$0	MH REMOVED FROM THE 2024 PREBILL DIGEST DEMOED BEFORE JAN 1
VANTASSEL, BONNIE & STANLEY	13N01 009 5682063		\$0	\$73,529	MH ADDED TO 2024 PREBILL DIGEST CHANGEOUT OCCURRED IN 2023

LEAD APPRAISER:

Rich, T. H. H.

CHIEF APPRAISER:

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

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

Meeting Date: Thursday, April 11, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N03 - -275	MILLER RAYE G	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N09 - -070	MCCOY KAREN ACREE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -060 H	LANDRUM HARVEY MICHAEL & LINDA KATHERINE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -105	JOHNSON WILLIAM M & PHYLLIS B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -120 A	JOHNSON WILLIAM M & PHYLLIS B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -120 B	JOHNSON PHYLLIS B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N01 - -002	BARRETT R D	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N02 - -036	MARTINEZ GABRIEL & LARYSSA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N05 - -120 A	KISSIAH RICHARD C & CAROLYN B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N05 - -142	EUBANKS J PHILIP & BENAY P	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N06 - -146 B	DOSS LACELLE WILBURN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N07 - -007 A	MURPHY HELEEN E	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N08 - -032	D & S PROPERTIES	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N10 - -017 B	SMITH ADAM MARVIN & TAMMY JANE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N10 - -310	HUTSON GERTRUDE ELIZABETH	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N14 - -019	ANDERSON BROCK R & COURTNEY O	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N17 - -072	C T O HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N19 - -008	FLETCHER DRIVE LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N21 - -016 A	SMITH FAMILY INVESTMENT PARTNERS L P	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N21 - -037 A	WILLIAMS CURTIS L & CONNIE L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N23 - -292	CURTIS BRENDA KAY COCHRAN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N24 - -037	KEEVER DALE W	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N24 - -073	JARVIS ROLAND & STACY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N25 - -003	PENCE JEREMY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N25 - -043	PETTYJOHN LOUIS	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N26 - -021	GREEN SHERRY L & JEFREY B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N30 - -101	OSBORNE CHARLES JR	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N07 - -013	THE DANAHAR LLLP	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
04N07 - -017	FOLIA GROUP LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N02 - -068	BENTZ MARY JANE SAMS	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N06 - -100 B	CLINE LETITIA ANNE & TRAVIS DAVID	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -010 A	CAGLE DAVID C & ANGELA D	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -028	SPARKS CHARLOTTE J & JAMES JOSEPH ALAN SR	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -041 C	SMITH JIMMY WAYNE & FAITH CARTER	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N08 - -014	DERWENT LANGLEY JR LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N11 - -001 B	DOUGLAS CHARLES L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N01 - -055	IZAGUIRRE CARLOS E & AMIE V	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N03 - -083 B	GALAL JUDY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N07 - -100	JONES JAMES THAD JR & DORIS IMAGENE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N07 - -132	JONES STEPHEN R & REBECCA JANE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N07 - -135	JONES STEPHEN R & REBECCA JANE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N10 - -001	RAMPLEY SHIRLEY M	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N12 - -016 A	ETOWAH VALE LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N13 - -008 E	NORTON RODNEY J & SUSAN S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N13 - -057 D	PAYNE STANLEY W & BONNIE S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N13 - -171 E	JOHNSON BRENT NILE & DAVID L & WHITNEY NICOLE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -008	CAGLE JOE N & DEBBY A	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -012	CAGLE OLIN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -120	CAGLE GEORGE MARVIN & BARBARA RAY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N18 - -016 C	FORRESTER JEFF & JANIS L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N19 - -030	JOHNSON LISA G & DAVID L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N19 - -065	BYESS DANIEL & SHIRLEY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N20 - -022	CRAFTON PAUL MARTIN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N23 - -032 E	FREE MARION DUANE & SHERRIE B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N25 - -075 D	PHELPS GREGORY S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N27 - -097 B	ALLEN DANIEL LEE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N07C- -027	HOLCOMB HAZEL T ESTATE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N23 - -019	LOUDERMILK SHERAN T & MICHAEL J	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
15N23 - -024	FITTS DIANE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N25 - -072 A	CHESSER RICHARD A & PATRICIA A	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N25 - -258	WIMPEY ELAINE O	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N28 - -342	MARK L COBB SUBTRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N28 - -356	GREENE RUSSELL B & MEGAN B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
21N07 - -020 A	MOLINARI ANTHONY R & LUCY CHAUFFE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N06 - -109	JANES ROXANNE E	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N12 - -138	PENN SHAYNA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N12 - -141 A	BERTI SCOTT A	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N12 - -157	SATTERFIELD SUSAN & PARKER ADAM EUGENE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N02 - -016	MARSHALL KENNETH B & JOYCE TEAGUE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N05 - -006 E	GARRISON STEVE J JR & JULIE S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N08 - -002	GARLAND EVELYN ESTELLE CROWE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N08 - -002 B	DAVIS KARL B & JOYCE G	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
91N22 - -001 A	CANTON ST PAUL & PACIFIC RAILWAY INC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
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Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, April 11, 2024

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
03N23A- -001	TURNER, ALMA JEAN	\$800,000	\$6,251	\$800,000	\$0	FMV	CUV	2017 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV
03N27 - -001 B	VALLETTE CHRISTOPHER & P	\$410,200	\$16,734	\$410,200	\$0	FMV	CUV	2018 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2024; REMOVED ESV
14N26 - -021	MAE LLC	\$560,600	\$37,697	\$560,600	\$0	FMV	CUV	2023 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2024; REMOVED ESV

Ricky P. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, April 11, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N07 - -029	BUNITSKY JAMES EDWARD & ROWLEY LINDA SUSAN	\$0 \$0	\$0 \$0	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N01 - -008	PENCE JEREMY	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N10 - -018	TRUST AGREEMENT OF ROBERT STEVEN GREENE	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N12 - -106	STEPHEN PATTERSON MOORE REV TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N12 - -118 C	JONES THOMAS WAYNE	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N15 - -048 E	ROBERT L & DEBORAH M ROEBUCK LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -064	ELIZABETH & CHARLES MEYERS FAMILY TRUST	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -139 A	HARTER ANNA & MARTIN CAMERON	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N19 - -006	FLETCHER DRIVE FARM LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N21 - -037 C	PENCE JEREMY	\$0 \$0	\$0 \$0	FMV CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N22 - -184 A	WHEELER REVOCABLE TRUST	\$0 \$0	\$0 \$0	FMV CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N30 - -147	CHARLES BRITTON FULTON JR REV TRUST	\$0 \$0	\$0 \$0	FMV CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
04N02 - -004 A	FAIRY CROSS FARMS LLC	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
04N02 - -008	FAIRY CROSS FARMS LLC	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
04N02 - -018 B	FAIRY CROSS FARMS LLC	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
04N09 - -001 E	REAGAN AMY LYNN	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
13N06 - -033	PAVUK PARKER & MADISON	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
13N06 - -033 A	PAVUK PARKER & MADISON	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
13N09 - -012	BRUCE DAVID R & JANICE K	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
13N11 - -032 C	SWANGER TODD A & LECOUR MELISSA	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
13N11 - -032 G	GRIFFIN WILLIAM	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N09 - -046	TIMOTHY A RENEAU&MARGARET MARY	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -046	OBRYANT STEVEN S & CARRIE	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N15 - -048 A	LEVY YARON	\$0 \$0	\$0 \$0	FMV CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N28 - -002	EARLY JOHN ANDREW	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
15N14B- -060	BURRELL JUANITA & MCWHIRTER GARRY L	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
22N11 - -056	MEWBORN ADA HELENE & JOAN BUCHANAN	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N02 - -022 L	RANCH AT BLACK ROCK	\$0 \$0	\$0 \$0	FMV CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N02 - -028	MARSHALL KENNETH B & JOYICE TEAGUE	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
23N02 - -039 B	BIEGER DON M & LISA M	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N03 - -003	PJB MANAGEMENT & HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N06 - -001	BENNETT JOHN H JR	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, April 11, 2024

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N03 - -275	MILLER RAYE G	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N09 - -070	MCCOY KAREN ACREE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -060 H	LANDRUM HARVEY MICHAEL & L	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -105	JOHNSON WILLIAM M & PHYLLIS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -120 A	JOHNSON WILLIAM M & PHYLLIS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -120 B	JOHNSON PHYLLIS B	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N01 - -002	BARRETT R D	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N02 - -036	MARTINEZ GABRIEL & LARYSSA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -120 A	KISSIAH RICHARD C & CAROLYN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -142	EUBANKS J PHILIP & BENAY P	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -146 B	DOSS LACELE WILBURN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N07 - -007 A	MURPHY HELEEN E	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N08 - -032	D & S PROPERTIES	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N10 - -017 B	SMITH ADAM MARVIN & TAMMY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N10 - -310	HUTSON GERTRUDE ELIZABETH	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -072	C T O HOLDINGS LLC	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N19 - -008	FLETCHER DRIVE LLC	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N21 - -016 A	SMITH FAMILY INVESTMENT PAR	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N21 - -037 A	WILLIAMS CURTIS L & CONNIE L	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
03N23 - -292	CURTIS BRENDA KAY COCHRAN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N23A- -001	TURNER ALMA JEAN	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -037	KEEVER DALE W	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -073	JARVIS ROLAND & STACY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N25 - -003	PENCE JEREMY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N25 - -043	PETTY JOHN LOUIS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N27 - -001 B	VALLETTE CHRISTOPHER & PEN	2018 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N07 - -013	THE DANAHER LLLP	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02 - -068	BENTZ MARY JANE SAMS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -100 B	CLINE LETITIA ANNE & TRAVIS D	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -028	SPARKS CHARLOTTE J & JAMES	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -041 C	SMITH JIMMY WAYNE & FAITH C	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -014	DERWENT LANGLEY JR LIVING T	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13NN 001 B	DOUGLAS CHARLES L	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01 - -055	IZAGUIRRE CARLOS E & AMIE V	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03 - -083 B	GALAL JUDY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N07 - -100	JONES JAMES THAD JR & DORIS I	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N10 - -001	RAMPLEY SHIRLEY M	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -008 E	NORTON RODNEY J & SUSAN S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -057 D	PAYNE STANLEY W & BONNIE S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -008	CAGLE JOE N & DEBBY A	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -012	CAGLE OLIN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N14 - -120	CAGLE GEORGE MARVIN & BAR	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N18 - -016 C	FORRESTER JEFF & JANIS L	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -065	BYESS DANIEL & SHIRLEY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N20 - -022	CRAFTON PAUL MARTIN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N23 - -032 E	FREE MARION DUANE & SHERRIE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -075 D	PHELPS GREGORY S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N27 - -097 B	ALLEN DANIEL LEE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N07C- -027	HOLCOMB HAZEL T ESTATE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N23 - -019	LOUDERMILK SHERAN T & MICH	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N23 - -024	FITTS DIANE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N25 - -072 A	CHESSER RICHARD A & PATRICI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N28 - -342	MARK L COBB SUBTRUST	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N28 - -356	GREENE RUSSELL B & MEGAN B	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N07 - -020 A	MOLINARI ANTHONY R & LUCY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N06 - -109	JANES ROXANNE E	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12 - -157	SATTERFIELD SUSAN & PARKER	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -016	MARSHALL KENNETH B & JOYIC	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08 - -002	GARLAND EVELYN ESTELLE CRO	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08 - -002 B	DAVIS KARL B & JOYCE G	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
91N22 - -001 A	CANTON ST PAUL & PACIFIC RAI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
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Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the March 28, 2024 Meeting

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

Staff Present: Steve Swindell, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Berrie Holmes, Lee Johnson, Reagan OBriant, Becky Parker, Rhonda Peterson, Trey Stephens and Jenny Thomas were present for the meeting.

Attorney: Cory DeBord 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 Mark Young and approved by all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the March 14, 2024 meeting minutes, seconded by Mark Young and approved by all Members.
- 4. Public Comments:** None
- 5. Consent Agenda:** Motion by MaryBeth Burnette to move Batch E-1, Batch E-1-1, Batch P1, Batch P6, Batch 3, Batch 3P, PreBill MH Appeals, Batch 5CA, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, 2023 Audit Findings

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections for Tax Year 2023

Batch 3P, Corrections for Tax Year 2021

Rural Department, Ricky Hitt, Senior Appraiser

Prebill MH Appeals

Batch 5CA, CUVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve, Trey, Dennis and MaryBeth will be attending a 2025 Budget review meeting at the Bluffs on April 17th.

Today is Sine Die day at the Capital where several House Bills are expected to pass.

Steve reviewed the following Sales Ratios with the Board:

Sales Ratios 3/28/2023 (Jan - Dec 2023 Sales)

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	4883	0.3951	0.9878	0.0599	1.0127
Agricultural	417	0.3909	0.9773	0.0869	1.1077
Commercial	95	0.3903	0.9758	0.0547	1.0275
<u>Industrial</u>	<u>20</u>	<u>0.3725</u>	<u>0.9313</u>	<u>0.0381</u>	<u>0.9911</u>
Overall	5418	0.3947	0.9868	0.0633	1.0257

The next BOA meeting will be Thursday, April 11, 2024 at 9:00 AM.

7. Attorney's Report / Executive Session: Cory provided the status of a pending appeal case.

8. Adjournment: Motion by Tommy Mann to adjourn, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary