

Cherokee County Board of Tax Assessors
Regular Meeting
March 14, 2024

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: February 22, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, 2023 Audit Findings

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch MH3, 30 Day Notice

Batch 5A, Appeal 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
02N04-229	THORNTON KARLA ANN	L01(ES3)	ONWER MOVED TO FULTON	01
03N13-050 B	RICHARDS C LAMAR	L13(ES3)	APPLICANT IS DECEASED	01
03N19-012	BANNISTER WILLIE GRACE	L05(ESC)	APPLICANT IS DECEASED	01
03N23-249	RICHARDS GARNLEE CHAROLOT	L05(ESC)	EXEMPTION MOVED TO NEW M	01
03N30-001	HOLBROOK BILLY J	L05(ESC)	MOBILE HOME WAS SOLF	01
04N01-025	MCCOY STACY	L08(EL6)	OWNER IS DECEASED	01
13N08-030	LINGERFELT SHIRLEY	L01(ES3)	MOBILE HOME DEMOED	01
14N03-118 C	MEDLEY SABRINA BELL	L13(ES1)	MOBILE HOME SOLD	01
14N04-046	HERRERA JOSE MANUEL	L13(ES1)	MOBILE HOMES IS RENTED	01
14N20A-487	RYAN TADD	L13(ES1)	OWNER MOVED TO FL	03
15N04B-336	JONES MARY ANN	L05(ESC)	JONES ANNE F PASSED AWAY	01
15N05E-057	COMEAUX PATRICK K	L01(ES3)	MAILING ADDRESS CHANGED	01
15N08K-055	WHITFIELD SUSAN E	L13(ES1)	OWNER MOVED	04
15N09C-077	PARKS TOMAS SR	L01(ES3)	FILED ON 15N09-012 B	01
15N09C-111	KRINER DONALD L	L01(ES3)	MAILING ADDRESS CHANGED	01
15N11H-270	CASH RACHEL	L13(ES1)	OWNER FILED ON 15N11-174	07
15N12D-038	WESSLER SHARI L	L13(ES1)	OWNER MOVED TO FL	01
15N18E-113	GILMORE ALYSSA	L13(ES1)	PER OWNER REQUEST	01
15N21-091 A	MOORE TONY W	L01(ES3)	FILED ON 13N05A-105	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N22D-198	FISHMAN MARY ROSE	L01(ES3)	FILED ON 22N18-316	01
15N24P-107	PATACCA MICHAEL A	L13(ES1)	ONWER MOVED TO FL	01
15N26B-136	HANAWALT LAWRENCE H &	L08(EL6)	PER OWNER REQUEST	01
15N26K-169	TURNER CURTIS LEWIS III	L05(ES5)	FILED ON 03N11E-008	01
15N26K-386	HUTCHISON FENTON H III	L05(ESC)	FILED ON 15N18R-227	01
15N27H-032	GOWENS ROBERT II TRUSTEE	L05(ESC)	OWNER FILED ON 22N17-237	01
15N30E-013	ANDRADE-AVILA KAREN	L13(ES1)	OWNER FILED ON 15N30-025	01
21N09C-082	YAGER TIMKEN B	L01(ES3)	OWNER MOVED	01
22N06-127	BREWER BILLY L	L01(ES3)	OWNERS MOVED FROM MOBIL	01
22N11-064	CAGLE MICHAEL A	L01(ES3)	APPLICANT PASSED AWAY	01
22N18-250	LOWE HARRY W	L01(ES3)	OWNER FILED ON 14N06B-008	01
91N25-004	PORTER ROBERT M	L05(ESC)	OWNER IS DECEASED	01




Becky Parker, Senior Appraiser



Steve Swindells, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N16G-013	HURLEY PATRICIA SUSAN	L02(ES3)	EXEMPTION CODE ERROR TY 2023	\$167,080.00	03
14N18C-081	JOHNS PAUL F	L02(ES3)	EXEMPTION CODE ERROR TY 2023	\$424,466.00	03
14N20A-072	GOULD MICHELLE	L02(ES3)	EXEMPTION CODE ERROR TY 2023	\$225,000.00	03
14N20A-491	DABREO ANDRE C	L02(ES3)	EXEMPTION CODE ERROR TY 2023	\$284,400.00	03
91N26-017 D	ERBE JERRY	L02(ES3)	EXEMPTION CODE ERROR TY 2023	\$316,100.00	03



Becky Parker, Senior Appraiser



Steve Swindells, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
03N30-164 B	SATTERFIELD STEVEN L	L01(ES3)	PER DEED ERROR	246000	01
22N11-112	TWADDELL MARGARET L	L01(ES3)	REMOVED IN ERROR	34600	01



Becky Parker, Senior Appraiser



Steve Swindells, Chief Appraiser

BOA Standard Agenda (P1)

3/14/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PS SOUTHEAST TWO LLC	07	143542	B	R	2023	\$32,915.00	\$0.00	None	None	This is a duplicate account for acct# 143138.
TOP TENNIS ACADEMY	01	138892	B	R&R	2023	\$11,642.00	\$11,642.00	None	None	New address was not correctly reported during processing 2023, tax district change only, remove all late fees and rebill.
MURDOCK PETER D	01	146080	M	R	2023	\$40,000.00	\$0.00	None	None	TP provided BOS showing boat sold on 10/29/2021.
MURDOCK PETER D	01	146080	M	R	2022	\$40,000.00	\$0.00	None	None	TP provided BOS showing boat sold on 10/29/2021.
HEMISPHERE INTERNATIONAL INC	04	146694	B	R	2022	\$171,470.00	\$0.00	None	None	TP provided documentation showing Lessor owns all assets
THEORY SALON	07	152035	B	R	2023	\$25,806.00	\$0.00	None	None	This was a duplicate account for acct# 139125.
THEORY SALON	07	139125	B	R&R	2023	\$16,400.00	\$25,806.00	None	None	2023 Return was incorrectly processed to wrong account number, corrected 2023 value.
VAN'S HAIR SALON	04	113054	B	R	2023	\$21,051.00	\$0.00	None	None	City of Holly Springs provided info reporting business closed 8/31/2022
GA LVT INC	04	151933	B	R	2023	\$10,000.00	\$715.00	None	None	TP provided documents to lower value - Under 7500.
GASTROENTEROLOGY ATLANTA LLC	01	146174	B	R	2023	\$76,258.00	\$0.00	None	None	Business never opened in Cherokee TP provided proof.
HERZIG RYAN ADAM	01	152180	M	R	2023	\$12,218.00	\$0.00	None	None	Boat being taxed in Bartow Co.
HLH LEASING LLC	01	149848	A	R	2023	\$273,000.00	\$0.00	None	None	TP sold aircraft 12/21/2022
PARKER EDDIE C	01	151558	M	R	2023	\$46,222.00	\$0.00	None	None	Boat sold on 11/17/2022.
MOSTLY MJTTS ANIMAL RESCUE & ADOPTION INC	01	150508	B	R	2023	\$103,202.00	\$0.00	None	None	This business has a 501C3.
LOCKE, WILLIAM	01	142838	M	R	2023	\$13,245.00	\$0.00	None	None	TP provided BOS showing boat sold 9/23/2022.
FUSION ARCHITECTURAL INTERIOR DESIGN	01	138753	B	R&R	2023	\$11,565.00	\$11,565.00	None	None	Tax district correction from 07 to 01.
REIDENBACH CHANDRA	01	143924	M	R	2023	\$34,357.00	\$0.00	None	None	TP provided BOS showing boat sold 4/21/2022.
BREEDEN FRANK W	01	149879	M	R	2022	\$13,060.00	\$0.00	None	None	Bartow Co provided proof this boat is being taxed in their county.
BREEDEN FRANK W	01	149879	M	R	2023	\$13,060.00	\$0.00	None	None	Bartow Co provided proof this boat is being taxed in their county.
MCELVEEN GEORGE	01	149311	M	R	2023	\$68,682.00	\$0.00	None	None	TP provided proof boat is located and registered in FL

Rhonda M. Peterson

TMA Account Manager

John ...

Chief Appraiser

3/14/2024

Date Approved By Board

BOA Audit Agenda (P6)
3/14/2024

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
MIKE THE MECHANIC TOWNE LAKE INC	01	146454	B	2023	R&R	\$67,708.00	\$64,574.00	NONE	None	Per 2023 Audit findings
MIKE THE MECHANIC TOWNE LAKE INC	01	146454	B	2022	R&R	\$76,652.00	\$67,708.00	NONE	None	Per 2023 Audit findings
MIKE THE MECHANIC TOWNE LAKE INC	01	146454	B	2021	R&R	\$82,316.00	\$69,830.00	1,514	None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2020	R&R	\$34,989.00	\$35,926.00	937	None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2021	R&R	\$32,326.00	\$42,657.00	10,331	None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2022	R&R	\$56,343.00	\$55,383.00	NONE	None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2023	R&R	\$60,779.00	\$59,518.00	NONE	None	Per 2023 Audit findings
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2020	R&R	\$71,318.00	\$143,598.00	72,280	None	Per 2023 Audit findings.
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2021	R&R	\$64,486.00	\$132,410.00	67,924	None	Per 2023 Audit findings.
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2022	R&R	\$59,905.00	\$123,961.00	64,056	None	Per 2023 Audit findings.
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2023	R&R	\$52,016.00	\$121,988.00	69,972	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2020	R&R	\$5,146,462.00	\$5,512,301.00	489,773	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2021	R&R	\$4,794,939.00	\$5,204,811.00	442,359	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2022	R&R	\$6,424,674.00	\$6,883,661.00	459,007	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2023	R&R	\$5,568,519.00	\$5,765,300.00	582,745	None	Per 2023 Audit findings.

Rhonda m Peterson
TMA Account Manager

Steve ...
Chief Appraiser

3/14/2024
Date Approved By Board

EXEMPT DIGEST CHANGES

Tax Year: 2023

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, March 14, 2024

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N30 - -129	NEW HOME BAPTIST CHURCH	\$1,200	\$0	CHURCH OWNED & USED FOR CEMETERY



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, March 14, 2024

3A: Residential Appeal Changes

Meeting Date: 03/14/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N01 155	SEARS SPENCE & JODI	126,500	97,750	SETTLEMENT AGREEMENT (NO NOTICE REQUIRED)	18766	01
03N07A 013	FOWLER STEVEN	260,450	70,385	180 DAYS LAPSED	20127	02
15N15E 021	DYER ROBERT BREEZE &	357,020	333,080	VALUE AGREEMENT (NO NOTICE REQUIRED)	19236	04
3		743,970	501,215			




MOBILE HOME DIGEST CHANGES


BATCH #: MH1

MEETING DATE: 3/14/2024

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
EVANS, TAMMY	02N09 021 MH06012		\$0	\$5,742	MH ADDED TO 2024 PREBILL DIGEST HOMESTEAD REMOVED
FULLER, KAY	14N27 094D MH02409		\$4,532	\$0	MH REMOVED FROM 2024 PREBILL DIGEST DEMOED
KLEWEIN, RICK J C/O MANEY KA	21N11 073 MH04913		\$16,254	\$0	MH REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR
TWADDELL, MARGARET L	22N11 112 5461903		\$2,000	\$0	MH REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD REINSTATED
SUTTON, STEVE & REGINA	23N10 030 5682015		\$147,682	\$0	MH REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR

LEAD APPRAISER:



CHIEF APPRAISER:



MH3

Meeting Date: 03/14/2024 Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06E 120	SANCHEZ LUIS	9,000	5,000	180 DAY LAPSED	18702	01
1		9,000	5,000			



5A: Rural Appeal Changes

Meeting Date: 03/14/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N18 050	SACKELLARES JOHN D &	779,970	683,370	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19784 01	
15N30 169 C	WAGENER LISA GEORGIA TAX APPEALS, LLC	1,091,900	1,007,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19461 01	
2		1,871,870	1,690,970			

Ruby J. Hester

Shirley J. Hall

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

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

Meeting Date: Thursday, March 14, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N02 - -109	SMITH ANTHONY R & SANDRA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N02 - -010	SANCHEZ JOSE LUIS	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N04 - -052	POTTS AUTUMN C	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N05 - -151	MCKINNEY PERRY & SANDRA L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N06 - -047	MICKEL CRAIG THOMAS	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N10 - -105	PRICE ALICIA W & JOEY F	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N10 - -185	BROCK BRUCE G & SHARON S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N13 - -055	PENTON COREY R & KEYSER ARLISS F	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -018 F	LENHART ADAM LAUREN & ANGELA M	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N21 - -074	PRUETT ALBERT P & PATRICIA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N26 - -001	GARRETT GARY O	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N03 - -060 A	PETERMAN DANNY E & TOLLYAN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N07 - -008 B	ALVAREZ ALBERTO & ELENA	\$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 - -040	DOBSON JAMES LARRY & SELMA I	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N08 - -049	DOBSON JAMES LARRY & SELMA I	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N08 - -058	DOBSON JAMES LARRY & SELMA I	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N10 - -024 D	RIDINGS BEVERLY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -041 D	@EASE LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -073 D	HOHENSEE TODD & ROBYN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N11 - -001 A	GHEESLING RONNIE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -002	EDMONDSON GRADY & KATHY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -058	LAW FRANK SPRATLIN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -059	CRAIG MICHAEL ANTHONY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -059 A	CRAIG MICHAEL ANTHONY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N03 - -085	KING GLENN E & ELAINE D	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N07 - -019	GOODREAU CAROL & PUCKETT NORMAN & DARRYL	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N08 - -110	LUNDY ANDREW & LISA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N13 - -174	CHAMPION HARLLIS	\$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 - -175	CHAMPION LARRY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N13 - -183	CHAMPION LARRY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -099	MCPHERSON JOHNNY & BRENDA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -128	BATTAGLIA JOHN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N18 - -026	MCFARLAND C LAWRENCE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N18B- -025	THACKER MARLENE HAYNES	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N20 - -035	MARTIN ARNOLD & HELEN W	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N28 - -049 A	DUNN CHRIS W & SARAH L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N13 - -171	HAMRICK JUNE & JACK	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N27 - -029 A	BALTAR JACK & SHELLY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N05 - -001 A	TARABULA JOHN M & CYNTHIA L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N10 - -006	FRONEBARGER MICHELL	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N11 - -069	LEWIS WALTER JEFFREY & TRACY ANN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N11 - -099	CHADWICK ADAM LEE & AYUB SUNIAH SEEMA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N02 - -013	DYER RAYMOND S & ANGELA S	\$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
23N06 - -040	MCVAY KIPLING LOUISE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N07 - -015	MORROW ROBERT L JR & LINDA B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
23N08 - -011	DEBORD TOM JR & SARAH JUNE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, March 14, 2024

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	CUV	CUV	
14N28 - -048 D	OWENS GORDON	\$250,900	\$11,316	\$250,900	\$0	FMV	CUV	2019 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV
14N28 - -048 P	OWENS GORDON	\$284,752	\$8,208	\$284,752	\$0	FMV	CUV	2019 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, March 14, 2024

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV		Explanation
		Previous CUV:	CUV	Current CUV	CUV	FMV	CUV	
02N03 - -300	2100 SUGAR OIKE ROAD LLC	\$0		\$0		FMV		2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
02N06 - -231 G	FAHRNBAUER ALBERT E	\$0		\$0		FMV		2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N05 - -165	ASKEW EVELYN B	\$0		\$0		FMV		2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
04N01 - -011	TRUST AGREEMENT OF ROBERT STEVEN GREENE	\$0		\$0		FMV		2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
22N11 - -100	CHADWICK ADAM LEE & AYUB SUNIAH SEEMA	\$0		\$0		FMV		2021 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N02 - -022 M	REINHART JEFFREY S & KARLA R	\$0		\$0		FMV		2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N05 - -002	OWEN JOEL	\$0		\$0		FMV		2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, March 14, 2024


Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N02 - -109	SMITH ANTHONY R & SANDRA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N02 - -010	SANCHEZ JOSE LUIS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N04 - -052	POTTS AUTUMN C	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -151	MCKINNEY PERRY & SANDRA L	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -047	MICKEL CRAIG THOMAS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N10 - -105	PRICE ALICIA W & JOEY F	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N10 - -185	BROCK BRUCE G & SHARON S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N13 - -055	PENTON COREY R & KEYSER AR	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N14 - -051	HOGAN POND PROPERTIES LLC	2021 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -018 F	LENHART ADAM LAUREN & ANGE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N26 - -001	GARRETT GARY O	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N03 - -060 A	PETERMAN DANNY E & TOLLYA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N07 - -040	DOBSON JAMES LARRY & SELMA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N08 - -049	DOBSON JAMES LARRY & SELMA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N08 - -058	DOBSON JAMES LARRY & SELMA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N10 - -024 D	RIDINGS BEVERLY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -041 D	@EASE LLC	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -073 D	HOHENSEE TODD & ROBYN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N11 - -001 A	GHEESLING RONNIE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N02 - -058	LAW FRANK SPRATLIN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03 - -085	KING GLENN E & ELAINE D	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N07 - -019	GOODREAU CAROL & PUCKETT N	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N08 - -110	LUNDY ANDREW & LISA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -174	CHAMPION HARLIS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -175	CHAMPION LARRY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -183	CHAMPION LARRY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -099	MCPHERSON JOHNNY & BRENDA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -128	BATTAGLIA JOHN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N18 - -026	MCFARLAND C LAWRENCE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N18B- -025	THACKER MARLENE HAYNES	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N20 - -035	MARTIN ARNOLD & HELEN W	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -048 D	OWENS GORDON	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -048 P	OWENS GORDON	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -188 E	HALEY FARMS INC	2018 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N13 - -171	HAMRICK JUNE & JACK	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N27 - -029 A	BALTAR JACK & SHELLY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -006	FRONEBARGER MICHELL	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N11 - -099	CHADWICK ADAM LEE & AYUB S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -013	DYER RAYMOND S & ANGELA S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -040	MCVAY KIPLING LOUISE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N07 - -015	MORROW ROBERT L JR & LINDA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
23N08 - -011	DEBORD TOM JR & SARAH JUNE	2014 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 February 22, 2024 Meeting

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

Staff Present: Steve Swindell, Gregg Boutilier, Ricky Hitt, Lee Johnson, Kimberly Millsap, Rhonda Peterson 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 Tommy Mann to approve the agenda, seconded by Mark Young and approved by all Members.
3. **Approval of Minutes:** Motion by Mark Young to approve the February 8, 2024 meeting minutes, seconded by Raymond Gunnin and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:** Motion by Mark Young to move Batch P1, Batch MH1, Prebill MH, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

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

Rural Department, Ricky Hitt, Senior Appraiser
MH1, Digest Changes
Prebill MH, Appeals
Batch 5A, Appeal Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

6. **Motion by Mark Young to approve the TMA Audit Findings for Dogwood Hills Academy Account #118018, seconded by Raymond Gunnin and approved by each Board Member.**

7. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve and the Board agreed on the need to add 3 new Appraisers to our 2025 Budget Request.

Steve received a 3-year study review from the DOA that matches the letter of deficiencies received last month.

February 22, 2024 BOA Meeting Minutes

Steve reviewed his GAAO Legislation Update Review with the Board.

Steve attended the annual Steering Committee in Macon yesterday.

We have hired 2 new Appraisers and both are training in the field with Staff.

The new county Media Specialist will be interviewing Steve this afternoon regarding Tax Assessor practices.

The next BOA meeting will be Thursday, March 14, 2024 at 9:00 AM.

8. Attorney's Report / Executive Session: Darrell advised of 2 new appeals awaiting court dates.

9. Adjournment: Motion by Raymond Gunnin to adjourn, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary