

Cherokee County Board of Tax Assessors
Regular Meeting
April 24, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: April 10, 2025 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

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuations

Batch 5CR, CUVA Releases

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

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

4/24/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N12 - 095	OSULLIVAN DENNIS	L13(ES1)	OWNER MOVED TO SC
03N06 - 166	AARON KAREN VANN	L01(ES3)	OWNER FILED ON 03N06-050
03N27 - 019 D	BARCLAY SANDRA	L13(ES1)	OWNER FILED ON 03N27-019 D
15N09 - 010 B	DICKEY JAMES DOUGLAS	L01(ES3)	OWNER MOVED TO SOUTH CAROLINA
15N11F- 183	CARTER EDWARD	L01(ES3)	OWNER FILED ON 15N05L-059
15N18E- 036	GAMMILL KAREN	L13(ES1)	FILED ON 21N12D-263
15N22 - 174	BIELLO BARBARA	L05(ESC)	OWNER FILED ON 15N26E-111
15N24X- 059	HOM DEWEY & DEBORAH A	L01(ES3)	REMOVE FOR TY 25 OWNER MOVED TO COBB CO
15N26A- 005	BRANNON JAMES F	L05(ESC)	OWNER FILED ON 14N19-092 A
15N29A- 418	MATCHMAN NEIL	L13(ES1)	OWNER MOVED TO FULTON COUNTY
15N30G- 005	JADON ANTONE	L13(ES1)	REMOVED FOR TY 25 PER OWNER'S REQUEST
21N06F- 139	DUHANEY OBRIEN	L13(ES1)	OWNER MOVED TO COBB COUNTY
21N09A- 003	ALEJOS BENJAMIN F	L13(ES1)	REMOVE FOR TY 25 OWNER MOVED TO COBB CO
21N11F- 006	CHIO ANGELA YUXIAN TRUSTEE	L13(ES1)	REMOVE FOR TY24 OWNER HAS EXEMPTIONS ON 14N06B-127



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	REASON	PROPERTY ADDRESS
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03N21 - 018	TURNAGE RYAN EDWARD	UPDATED DOCUMENTS PROVIDED, ADD FOR TY 24	584 CREIGHTON RD
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Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS **TAX YEAR 2025**

MAP & PARCEL	NAME	EXEMPTION	REASON
03N06 - 008	MISSERI MAGARET H	L01(ES3)	EXEMPTIONS REMOVED IN ERROR
 Becky Parker, Senior Appraiser  Steve Swindell, Chief Appraiser			

BOA Standard Agenda (P1)
4/24/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
HOOKAH'S SMOKE & VAPE	03	145441	B	R	2024	\$44,069.00	\$0.00	None	None	Business closed in 2021.
HOOKAH'S SMOKE & VAPE	03	145441	B	R	2023	\$44,069.00	\$0.00	None	None	Business closed in 2021.
PENIX CONSTRUCTION LLC	04	152235	B	R	2024	\$281,153.00	\$0.00	None	None	Business dissolved in 2023.
TORCOAT FLOOR COATINGS LLC	03	152475	B	R&R	2024	\$210,011.00	\$247.00	None	None	Account originally forced, tp provided documentation to prove true value.
LEE, JIMMY R	01	152195	M	R	2024	\$13,778.00	\$0.00	None	None	TP provided proof boat located and being taxed in Forsyth Co.
CHART INC	01	13115	B	R&R	2024	\$61,836,003.00	\$61,836,003.00	None	None	Tax district correction from 02 to 01.
CHART INC	01	13115	B	R&R	2023	\$64,440,364.00	\$64,440,364.00	None	None	Tax district correction from 02 to 01.
C&K KIM, INC	03	79549	B	R	2020	\$31,827.00	\$0.00	None	None	This is a duplicate account for account number 143652
C&K KIM, INC	03	79549	B	R	2021	\$31,827.00	\$0.00	None	None	This is a duplicate account for account number 143652
C&K KIM, INC	03	79549	B	R	2022	\$31,827.00	\$0.00	None	None	This is a duplicate account for account number 143652
C&K KIM, INC	03	79549	B	R	2023	\$31,827.00	\$0.00	None	None	This is a duplicate account for account number 143652
C&K KIM, INC	03	79549	B	R	2024	\$31,827.00	\$0.00	None	None	This is a duplicate account for account number 143652
ROOFING SYSTEMS OF ATLANTA INC	03	152473	B	R&R	2024	\$814,936.00	\$116.00	None	None	Business originally forced assessed, tp provided documentation for true value.
PAPA JOHN'S USA	04	146701	B	R	2024	\$109,805.00	\$0.00	None	None	Duplicate of account #150137.
PAPA JOHN'S USA	04	146701	B	R	2023	\$109,805.00	\$0.00	None	None	Duplicate of account #150137.
PAPA JOHN'S USA	04	146701	B	R	2022	\$109,805.00	\$0.00	None	None	Duplicate of account #150137.
PAPA JOHN'S USA	04	150137	B	R&R	2022	\$154,912.00	\$154,912.00	None	None	Tax district change from 07 to 04.
PAPA JOHN'S USA	04	150137	B	R&R	2023	\$154,944.00	\$154,944.00	None	None	Tax district change from 07 to 04.
PAPA JOHN'S USA	04	150137	B	R&R	2024	\$139,398.00	\$139,398.00	None	None	Tax district change from 07 to 04.
KEYORO WANGARI	01	150149	B	R	2024	\$12,875.00	\$0.00	None	None	This is not the correct owner for this account.
KEYORO WANGARI	01	150149	B	R	2023	\$12,875.00	\$0.00	None	None	This is not the correct owner for this account.
TRIPLE NICKEL INVESTMENTS INC	01	152238	B	R	2024	\$63,166.00	\$0.00	None	None	TP provided documentation from Caloosa GA showing heavy duty equip located and taxed in their county.
ATLANTA LASER SERVICES INC	01	143013	B	R	2024	\$30,150.00	\$0.00	None	None	Business moved out of Cherokee County in 2022.
BURCHETT MEDICAL SERVICES INC	04	134740	B	R	2024	\$22,271.00	\$0.00	None	None	SDS shows business was located in Pickens Co in 2024.
LAKE POINTE DENTAL INC	03	136450	B	R	2024	\$155,980.00	\$0.00	None	None	TP provided last utility bill showing business closed December 2023.

4/24/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ALLHEALTH MEDICAL, LLC	01	152315	B	R	2024	\$19,720.00	\$0.00	None	None	TP provided info from business license dept showing they never opened at this location
JONES GENERAL LLC	03	151765	B	R	2024	\$79,040.00	\$0.00	None	None	TP provided lease agreement showing lessor owns all assets and equipment.
LRS LAND SERVICES LLC	01	152221	B	R	2024	\$153,120.00	\$0.00	None	None	TP provided documentation that this heavy duty equipment is located and taxed in Pickens Co.

Chief Appraiser

4/24/2025

Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 4/24/2025

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
MANOUS, WILLIAM	03N09 070 5682098		\$108,407	\$0	MH REMOVED FROM 2025 PREBILL DIGEST 7234A FILED WHICH ATTACHES MH TO REAL PROPERTY
PORTER, BLAKE	03N16 123 MH06147		\$50,859	\$0	MH REMOVED FROM 2025 PREBILL TAX DIGEST HOMESTEAD APPLIED FOR
BRADFORD, KAREN & PEARSON,	04N04 088B 5682081		\$118,486	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
MONTOUR, ROSE A	14N07 034E MH05735		\$16,859	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
ODOM, ASHLEY	14N20 117D 5682084		\$87,481	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
SPURLING, CALEB & LILLIAN	14N27 042 5682085		\$154,226	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
BOOTH, GEORGE DOUGLAS ESTA	15N22A 191 5679459		\$0	\$6,530	MH ADDED TO 2025 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
PRIEST, KYLE H & PAMELA K	21N06 277C MH04940		\$13,661	\$0	MH REMOVED FROM 2025 PREBILL DIGEST SOLD TO DEV AUTHORITY OF CHEROKEE CO

LEAD APPRASIER:

Rich T. Hester

CHIEF APPRAISER:

Steve D. Miller

DATE APPROVED BY B.O.A.

Thursday, April 24, 2025

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, April 24, 2025

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation	
		Previous CUV:	Current CUV	CUV		
02N06 - -001 B	H SMITH HOLDINGS LLC	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
02N10 - -037	NASH GEORGE ANNE MAJORS	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
02N10 - -054	CROFT JEFFREY & ROXANNE	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
02N10 - -076	MCCELHENY RICHARD RAY & STEFANIE	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
02N12 - -005 A	NIEVES OMAR JAVIER & LINDSEY HOLCOMBE	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N01 - -105 G	GALLOWAY HAZEL	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N02 - -041	MILLER ELIJAH & MISTY	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N09 - -026 A	MOORE GREGORY F	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N11 - -085	SHIRK GERALD A & FRANCES WARD	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N13 - -020	CORNELISON FAMILY REV LIVING TRUST	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -023 C	NOVAK NICHOLAS	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -023 D	TURNER KELSEY	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N18 - -044	123 EQUEST DRIVE LLC	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N21 - -037	PRICE MATTIE CANNON ETAL.	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N23 - -005 D	JULIAN STEVEN W & CAROL J	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
04N03 - -015	QUINN JAMIE HOWELL & JEREMY A	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
04N05 - -078 C	LOUGHRAN LEONARD ROBERT & NANCY JANE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
04N08 - -036 A	GRIFFITH KAREN	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
14N14 - -019	KATY & DAN ELLSWORTH LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N02 - -047	HURST PATSY H	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N21 - -101	MARCINKO STEVE M & KAREN S	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N21 - -119 C	SEARCY ROY W & MARY K	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N22 - -080	MARCINKO STEVE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N22 - -122	MARCINKO STEPHEN MUNSEY & KAREN SUE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N22 - -123	MARCINKO STEPHEN M & KAREN S	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N27 - -009	SEARS NORRIS L	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N27 - -063	MANN TOMMY D & PATRICIA A	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
15N27 - -079 A	MEIER TERRY	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
15N28 - -214	BLACKINTON HILLARY & RICHARD III	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, April 24, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N06 - -158	SUNSET RIDGE LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N12 - -118 C	LINDRUP OLIVER & KELSEY	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N14 - -045	WHEELER CECILIA J & ROBERTS III ALFRED R	\$0 \$0	\$0 \$0	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -061 A	VARBLE NANCY CLAUDETTE	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -108	BRUMMEL TIMOTHY	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -108 A	BRUMMEL TIMOTHY	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N25 - -013 D	HILL MICHAEL & HEATHER	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N26 - -023	PADGETT FAMILY INVESTMENT LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
04N07 - -018 A	WOODS GROVE HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
04N07 - -021	FAGAN PAULA J & BRIAN J	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
13N04 - -014	FLINT RUSSELL A	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
13N05 - -017	JERRY L MCMAHAN REV TRUST	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
13N06 - -127	DEBORO LESLIE ALAN	\$0 \$0	\$0 \$0	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
13N07 - -073 P	BROCK LOWELL KYLE & ASHLEY JETTON	\$0 \$0	\$0 \$0	FMV CUV	2021 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
14N13 - -096 A	ERNST DAVID & RENEE	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
14N28 - -033	NATIONS LOTTIE A	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
21N05 - -216	HUNT LAMAR & CHRISTINE	\$0 \$0	\$0 \$0	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, April 24, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N10 - -037	NASH GEORGE ANNE MAJORS	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -054	CROFT JEFFREY & ROXANNE	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N09 - -026 A	MOORE GREGORY F	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N11 - -085	SHIRK GERALD A & FRANCES W	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N13 - -020	CORNELISON FAMILY REV LIVIN	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -044	123 EQUEST DRIVE LLC	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N21 - -037	PRICE MATTIE CANNON ETAL	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -078 C	LOUGHRAN LEONARD ROBERT &	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N02 - -047	HURST PATSY H	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N21 - -101	MARCINKO STEVE M & KAREN S	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N21 - -119 C	SEARCY ROY W & MARY K	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N22 - -080	MARCINKO STEVE	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N22 - -122	MARCINKO STEPHEN MUNSEY &	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N22 - -123	MARCINKO STEPHEN M & KAREN	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N27 - -009	SEARS NORRIS L	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N27 - -063	MANN TOMMY D & PATRICIA A	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N27 - -079 A	MEIER TERRY	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
15N28 - -214	BLACKINTON HILLARY & RICHA	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
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Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the April 10, 2025 Meeting

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

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

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

1. Call to Order: MaryBeth Burnette called the meeting to order.

2. Approval of Agenda: Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Mark Young to approve the March 27, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: NONE

5. Consent Agenda: Motion by Mark Young to move Batch E-1, Batch E-5, Batch P1, Batch 3P, Prebill MH, Batch MH1, Batch 5CA, Batch 5CC 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-5, Prior Year

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Prebill MH, Appeals

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuations

Batch 5CR, CUVA Releases

6. A motion by Raymond Gunnin to approve the audit for Acme Cryogenics, Inc. - #135019, seconded by Tommy Mann and approved by all Members.

7. Chief Appraiser Report

Steve reviewed the 2025 Budget Report.

Steve, Trey, Raymond and Mary Beth are attending a 2026 Budget Meeting with Geoff Morton and the Finance Department on Monday at 3:30pm.

The STR Project contract has been signed by all parties and the implantation process is in progress.

Steve reviewed the following sales ratios with the Board:

Sales Ratios 04/10/2025 (Jan – Dec 2024 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	4867	0.3948	0.9870	0.0470	1.0046
Agricultural	473	0.3954	0.9885	0.0625	1.0061
Commercial	70	0.3881	0.9703	0.0286	1.0008
<u>Industrial</u>	<u>7</u>	<u>0.3896</u>	<u>0.9740</u>	<u>0.0181</u>	<u>1.0042</u>
Overall	5423	0.3947	0.9868	0.0482	1.0051

Steve and the Board discussed possible Notice of Assessment options for our County.

The next BOA meeting will be Thursday, April 24, 2025 at 9:00 AM.

8. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases.

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary