

Cherokee County Board of Tax Assessors
Regular Meeting
June 26, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: June 12, 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

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, Audit Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1-A, Appeal Changes

Batch 1B, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5P, Previous Tax Years

Cherokee County Board of Tax Assessors
Regular Meeting
June 26, 2025

- 6. Approval of revised dates of Audit Position letter for #135019 – Acme Cryogenics, Inc.**
- 7. Approval of 2025 Personal Property Digest**
- 8. Approval of 2025 Real Property Digest**
- 9. Approval of 2025 Exempt Property List**
- 10. Chief Appraisers Report**
- 11. Attorney's Report / Executive Session**
- 12. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

6/26/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
03N22A- 040	MOCK WILLIAM H TRUSTEE	L01(ES3)	OWNER MOVED
14N02 - 058 A	BRAY SHERRY C	L05(ESC)	FILED ON 14N22F-374 FOR TY 25
15N08B- 099	MABRY JOSEPH S	L13(ES1)	PER OWNERS REQUEST
15N24D- 102	MOHAMMADI RAFAT	L05(ESC)	PER FIELD CHECK


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE
02N01A- 159	PHILLIPS DAVID B	L01(ES3)	DOCUMENTS PROVIDED	579700
02N02F- 035	DOUCETTE WILLIAM R	L05(ESC)	UPDATED DOCUMENTS NOT PROVIDED	579100
02N02F- 043	PATTERSON JOANNE M	L05(ESC)	UPDATED DOCUMENTS PROVIDED	561600
03N01B- 048	BATES BOBBY	L05(ESC)	DOCUMENTS PROVIDED	493400
03N02A- 023	GLOVER KELSEY	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	471700
03N05A- 043	BENJAMIN CONNIE RENAE	L08(EL6)	UPDATED DOCUMENTS PROVIDED	216530
03N07 - 039 B	JARAMILLO JOSE	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	729100
03N10 - 089 V	DRAKE CHARLES M	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	1011000
03N16C- 399	MITCHELL STEVEN	L05(ESC)	UPDATED DRIVER LICENSE PROVIDED	761500
03N22 - 175 G	SILVER JONATHAN DREW	L13(ES1)	HOME PICKED UP FOR TY 25	586300
04N07 - 020	MILLER MARK H	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	704800
14N03 - 094	WALKER KIM	L01 (ES3)	UPDATED DOCUMENTS PROVIDED	83630
14N10A- 197	BIDDIX RALPH WILLIAM JR	L06(ESC)	UPDATED DOCUMENTS PROVIDED	493400
14N10A- 203	SCHMIDT MONIQUE F	L06(ESC)	DOCUMENTS PROVIDED	325900
14N10M- 236	BYERS JOHN III	L06(ESC)	UPDATED DOCUMENTS PROVIDED	612700
14N13 - 065A	HUGHES GARY	L01(ES3)	UPDATED DOCUMENTS PROVIDED	166802
14N13 - 162 A	MOODY BRYAN ALLEN	L08(EL6)	UPDATED DOCUMENTS PROVIDED	258300
14N15A- 543	O'REILLY THOMAS E	L06 (ESC)	UPDATED DOCUMENTS PROVIDED	508300
14N16F- 099	BLACKWELL STEVEN EDWIN CARLO L20(ES5)		UPDATED DOCUMENTS PROVIDED	215800
14N19 - 044A	RILEY RICHARD	L05 (ESC)	UPDATED DOCUMENTS PROVIDED	597600
14N20A- 425	LEITER LAURI JEAN	L20(ES5)	DD214 PROVIDED	247100

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE
14N21G- 137	CONNER KRISTINE	L13(ES1)	DOCUMENT PROVIDED	403100
14N22F- 215	ROSSETTI THOMAS	L06 (ESC)	UPDATED DOCUMENTS PROVIDED	515500
14N22F- 394	HAYS BERTRAM J	L06(ESC)	DOCUMENTS PROVIDED	536200
14N24 - 189 E	CRADDOCK MELISSA	L13(ES1)	UPDATED DOCUMENTS PROVIDED	524900
14N24G- 183	NUZZ O MARCO J TTE	L13(ES1)	UPDATED TRUST PAPERWORK PROVIDED	227199
15N02B- 308	MCKINNEY BRANDY ANTONETTE	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	849300
15N04A- 113	PUJADAS SYDNEY MARLENE	L13(ES1)	DOCUMENTS PROVIDED	253740
15N06D- 170	SPENCER KAITLYN M	L13(ES1)	UPDATED DRIVER LICENSE PROVIDED	407200
15N10B- 251	LYALL JOHNATHAN W	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	400090
15N10B- 389	DI GIOIA MARIA BELEN	L13(ES1)	DOCUMENTS PROVIDED	366700
15N11B- 539	YOKUBINAS DONNA JEAN	L13 (ES1)	UPDATED DOCUMENT PROVIDED	451800
15N12D- 087	BOYD REBECCA M	L01(ES3)	UPDATED DOCUMENTS PROVIDED	376600
15N12H- 357	HAYES LUCIA	L05(ESC)	UPDATED DRIVER LICENSE PROVIDED	569900
15N12I- 045	EGAN SHERRY BANGE	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	576400
15N14 - 180	SATTERFIELD WANDA E	L07(ESC)	UPDATED DRIVERS LICENSE PROVIDED	152300
15N14D- 130	BARNHART VIRGINA M	L20(ESS)	UPDATED DOCUMENTS PROVIDED	141200
15N14H- 109	DAVIS SAMUEL J	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	326400
15N14K- 016	SCHROEDER PETER W	L20(ESS)	UPDATED DOCUMENTS PROVIDED	342300
15N16F- 131	JARVIS VIRGINIA	L05(ESC)	UPDATED DOCS PROVIDED	298680
15N16G- 030	MIRANI TARUN	L13(ES1)	UPDATED DRIVERS LICENSE & VISA PROVIDED	378250
15N17D- 216	SRIVASTAVA VISHAL	L13(ES1)	DOCUMENTS PROVIDED	393300
15N19B- 447	COLLINS DAVID	L07 (ESC)	UPDATED DOCUMENTS PROVIDED	498200
15N19D- 013	SORENSEN SOREN	L07(ESC)	DOCUMENTS PROVIDED	516200

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE
15N24A- 157	VALDEZ MARIA ESTELA	L13 (ES1)	UPDATED DRIVERS LICENSE PROVIDED	141900
15N24P- 146	SINGH JAS KARAN	L13(ES1)	REMOVAL LETTER PROVIDED	700700
15N24X- 310	SEXTON TORREY D	L13(ES1)	UPDATED DRIVER LICENSE PROVIDED	670700
15N26J- 044	GINGRAS MICHEL	L13(ES1)	UPDATED DOCUMENTS PROVIDED	471600
15N27F- 047	STACK CHRISTA LEIGH	L13(ES1)	UPDATED DRIVER LICENSE PROVIDED	601900
15N29A- 201	FURKALO MAKSYM	L13(ES1)	DOCUMENTS PROVIDED	253710
21N06F- 509	RODRIGUEZ JORGE ROMERO	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	428400
21N10A-1225	HANNAN DIANNE M	L05(ESC)	UPDATED DOCUMENTS PROVIDED	90700
22N06D- 020	EDWARDS JENNIFER BLAKENSHIP	L08(EL6)	DOCTOR LETTER PROVIDED	456200
22N16 - 12030	RIVERA HECTOR LUIS	L05 (ESC)	UPDATED DOCUMENTS PROVIDED	486900
92N01 - 001	BREWER SHARON	L01 (ES3)	UPDATED DOCUMENTS PROVIDED	966500
92N04B- 011	KISATSKY PATRICIA	L05(ESC)	UPDATED DOCUMENTS NOT PROVIDED	337200
95N02 - 020 B	KINNAMAN PAMELA G	L20(ES5)	UPDATED DOCUMENTS PROVIDED	354400


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (p1)
6/26/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ENERGY SERVICES FINANCIAL LLC	01	143141	B	R	2024	\$121,466.00	\$0.00		None	TP provided docs showing assets sold in 2023.
NUNLEY JUSTIN	01	156424	M	NOD	2025	\$0.00	\$5,724.00		None	Barrow Co provided a new boat to be added to the 2025 digest.
WALSH ROBERT D	01	156425	M	NOD	2025	\$0.00	\$10,500.00		None	Crisp Co provided a new boat to be added to the 2025 digest.
TERMINUS PRINTING	01	133594	B	R&R	2025	\$573,573.00	\$505,568.00	\$21,020	45 Day	TP filed late return using old depreciation rate.
HAMMETT FRED IV U	01	155111	M	R	2025	\$21,451.00	\$0.00		None	TP filed late 2025 return reporting boat sold 5/18/2024.
HOLLINGSHEAD CEMENT LLC	02	156426	B	NOD	2025	\$0.00	\$3,341,268.00	\$3,341,268	45 Day	TP filed late 2025 return reporting new business in the county, penalty applied.
AUTOZONE STORES LLC	03	61775	B	R&R	2025	\$552,610.00	\$561,846.00		45 Day	Filed amended 2025 return reporting higher value.
AUTOZONE STORES LLC	01	128095	B	R&R	2025	\$447,714.00	\$451,696.00		45 Day	Filed amended 2025 return reporting higher value.
AUTOZONE STORES LLC	03	123644	B	R&R	2025	\$523,024.00	\$536,128.00		45 Day	Filed amended 2025 return reporting higher value.
AUTOZONE STORES LLC	01	111691	B	R&R	2025	\$503,293.00	\$574,657.00		45 Day	Filed amended 2025 return reporting higher value.
AUTOZONE STORES LLC	07	64536	B	R&R	2025	\$588,920.00	\$598,824.00		45 Day	Filed amended 2025 return reporting higher value.
CARRIAE KIA OF WOODSTOCK LLC	07	141269	B	R&R	2025	\$520,795.00	\$1,062,826.00	546,636	45 Day	TP filed late return reporting higher value, penalty applied.
PGR II GA CORP	07	146979	B	R&R	2025	\$18,627.00	\$62,105.00	64,505	45 Day	TP filed late return reporting higher value, penalty applied.
GARLAND MOUNTAIN LLC	06	138520	B	R&R	2025	\$227,128.00	\$363,609.00	\$304,909	45 Day	TP filed late 2025 return, updated value, applied late filing fee on all new assets and inventory.
NORTH GEORGIA AUDIOLOGY & HEARING	07	135033	B	R&R	2025	\$74,001.00	\$122,702.00	\$105,164	45 Day	TP filed late 2025 return, updated value, applied late filing fee on all new assets and inventory.
DR ARWA ELMARAGHI	07	143162	B	R&R	2025	\$298,923.00	\$324,414.00		45 Day	TP filed late 2025 tax return and updated value.
SWEET DREAMS CREMATORY & MEMORIAL GARDENS LLC	01	154246	B	R&R	2025	\$55,574.00	\$288,705.00	288,705	45 Day	TP filed late 2025 return, reporting higher value, penalized new value.
COMMERCIAL CUSTOM CONCEPTS INC	01	156427	B	NOD	2025	\$0.00	\$72,508.00	72,506	45 Day	TP filing late 2025 return for new business, penalty applied.
MIMS ENTERTAINMENT LLC	01	145733	B	R&R	2025	\$5,946.00	\$31,572.00	\$24,440	45 Day	TP filed late 2025 return, updated value, applied late filing fee on all new assets and inventory.
ICHBAN BUTFET CANTON INC	04	136337	B	R	2025	\$68,776.00	\$0.00		None	Per City of Woodstock, business closed in 2024.
DSH INVESTMENTS LLC	01	146032	B	R&R	2025	\$33,830.00	\$33,830.00		None	Per City of Woodstock, business moved in 2024, tax district change only.
THE HELPFUL HARDWARE CO LLC	01	144081	B	R&R	2025	\$718,571.00	\$912,172.00		45 Day	Received timely filed return accidentally sent to Forsyth Co.
GLICERIN TRADERS LLC	01	156428	B	NOD	2025	\$0.00	\$76,275.00	\$76,275	45 Day	TP filed late 2025 return reporting new business in the county, penalty applied.
CERNIGLIA NICK	01	156429	M	NOD	2025	\$0.00	\$7,515.00		None	Received new boat to add to 2025 digest from Forsyth County.

BOA Standard Agenda (P1)
6/26/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ERGONOMIC PROTECTIVE PRODUCTS LLC	01	146240	B	R&R	2025	\$896,051.00	\$896,051.00		45 Day	Freeport calculation incorrect on timely exemption, correction made.
LYNCH, WILLIAM JR R	01	155743	M	R	2025	\$207,237.00	\$0.00		None	TP provided BOS showing boat sold Aug 18, 2023.


TMA Account Manager


Chief Appraiser

6/26/2025
Date Approved By Board

BOA Audit Agenda (P6)

6/26/2025

Taxpayer	Tax District	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
NETWORK INSTALLATION SPECIALIST LLC	01	B	2024	R&R	1,171,393	1,479,246	143,612	None	Per TMA audit findings.
NETWORK INSTALLATION SPECIALIST LLC	01	B	2023	R&R	1,171,393	1,419,851	248,458	None	Per TMA audit findings.
NETWORK INSTALLATION SPECIALIST LLC	01	B	2022	R&R	1,300,452	1,312,618	12,166	None	Per TMA audit findings.
NETWORK INSTALLATION SPECIALIST LLC	01	B	2021	R&R	626,368	1,160,058	545,336	None	Per TMA audit findings.
AUDIO INTERSECTION LLC	07	B	2024	R&R	251,724	234,673		None	Per TMA audit findings.
AUDIO INTERSECTION LLC	07	B	2023	R&R	251,724	309,244	57,040	None	Per TMA audit findings.
AUDIO INTERSECTION LLC	07	B	2022	R&R	257,596	272,929	15,333	None	Per TMA audit findings.
AUDIO INTERSECTION LLC	07	B	2021	R&R	454,767	495,133	40,367	None	Per TMA audit findings.


TMA Account Manager


Chief Appraiser

6/26/2025
Date Approved By Board

1-A

Meeting Date:

06/26/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22 006 Z	BLUFFS INDUSTRIAL LLC	5,163,300	5,163,300	ADDRESS CORRECTED SEND 30 DAY NOTICE.	24820 03	
1		5,163,300	5,163,300			

SLH HCO

Shen W. D. All

1B: Commercial Certify to BOE

Meeting Date:

06/26/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N03 026	CAUBLE JOHN A DR	352,200	352,200	CERTIFY TO BOE	24777	03
1		352,200	352,200			

2564 1800

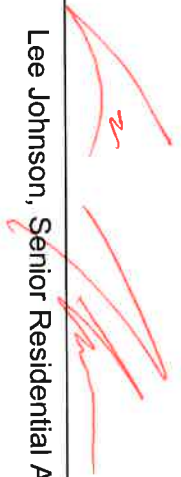
How much

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2025

Meeting Date: 6-26-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N03B- -136	DVORAK JAMES T	\$656,400	\$516,200	CORRECTED 299C NOT APPLYING FROM 2024 APPEAL (SEND REVISED NOTICE)
13N06 - -087 E	GREGORY JOHN ALLEN TRUSTEE & GREGORY PATRICIA ANN TRUSTEE	\$33,000	\$0	PARCEL DELETED AND COMBINED WITH 13N06 087 AS RESULT OF AN APPEAL
15N19C- -087	MICHAELS CHRISTOPHER JAMES & SHAUNA	\$797,600	\$734,000	CORRECTED 299C NOT APPLYING FROM 2024 APPEAL (SEND REVISED NOTICE)
22N16 -09-061	MCGLYNN TIMOTHY PATRICK & HUTCHISON-MCGLYNN MARILYN	\$128,100	\$479,600	UC REMOVED FOR TAX YEAR 2025 (SEND REVISED NOTICE)



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 6-26-2025

3A: Residential Appeal Changes

Meeting Date:

06/26/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N06 087	GREGORY JOHN ALLEN-TRUSTEE &	33,000	49,500	PARCEL 13N06 087 E DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	24778 01	
15N07B 087	MATTHEWS TIMOTHY R &	446,450	420,950	CORRECTED PER FIELD CHECK	24783 01	
15N08L 203	HARTMANN CARL W	435,300	417,000	OVERRIDE TO RECENT SALE VALUE	24771 01	
15N18R 244	EVANS KENT & EVANS KENT &	778,700	740,000	OVERRIDE TO RECENT SALE VALUE	24804 07	
21N11C 129	POPE EVELYN & XAVIER	293,740	270,340	ADJUSTED FOR EXTREME DEPRECIATION	24769 01	
91N18 C001	VAZQUEZ BIRGILLO RAMIREZ &	424,450	376,050	CORRECTED PER FIELD CHECK	24780 03	
6		2,411,640	2,273,840			

3B: Residential Certify to BOE

Meeting Date:

06/26/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N22B 055	TATUM BRIAN	541,500	541,500	CERTIFY TO BOE	24815 01	
14N12D 177	TEIXEIRA JOSEPH S	500,900	500,900	CERTIFY TO BOE	24770 03	
15N07 019E12	PICKETT EVERETT L	393,200	393,200	CERTIFY TO BOE	24782 01	
15N17A 122	BOYE SHERI L	436,250	436,250	CERTIFY TO BOE	24786 07	
21N09G 054	OYEDEJI OLUWATOLA GRACE	413,800	413,800	CERTIFY TO BOE	24785 01	
5		2,285,650	2,285,650			




MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 06/26/2025

BATCH #: 4 - ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST	NEW NOTICE
14N12A 099	BRIDGEVIEW DEVELOPMENT LLC	RUR	2025	01	03	R-40	R-20	AX0501-002	CITY AUDIT	03	Y
15N26 051 A	CHILDRENS ACADEMY OF HICKORY	COM	2026	01	04	AG	GC	A-05-2024		04	
03N01 086	ANDERSON WANDA ESTATE	RUR	2026	01	02	R-80	RZL	2024-A-02		02	
04N04 037	TWO LITTLE HANDS FARM LLC	RUR	2026	01	02	R-40	AG	2024-A-03		02	


Sandy Forrester, Senior Tax Mapper


Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 6/26/2025

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
WALKER, KIM & BURGER, KIMBE	14N03 094 5682102		\$50,100	\$83,630	MH ADDED TO REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR
WALKER, KIM	14N03 094 5682102		\$33,530	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
HUGHES, GARY & TATUM, TALEA	14N13 065A 5682009		\$111,100	\$166,802	MH ADDED TO 2025 REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR
HUGHES, GARY & TATUM, TALEA	14N13 065A 5682009		\$55,702	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR

LEAD APPRAISER:

CHIEF APPRAISER:

Kim T. Gies
Steve Van Dine

DATE APPROVED BY B.O.A.

Thursday, June 26, 2025

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, June 26, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N12 - -054	HAWKINS GEORGE E & LISA A	\$136,500 \$0	\$0 \$0	FMV CUV	PARCEL DELETED AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2025
03N12 - -106	BETH AND STEPHEN PATTERS	\$3,139,500 \$0	\$2,580,700 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND NEW 45 DAY NOTICE)
03N22 - -175 G	SILVERS JONATHAN DREW & B	\$141,100 \$0	\$586,300 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND NEW 45 DAY NOTICE)
04N04 - -105	ALEXANDER LAND COMPANY	\$982,000 \$0	\$649,807 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025 (NO NOTICE REQUIRED)
04N05 - -048	ALEXANDER LAND COMPANY	\$1,910,500 \$0	\$911,156 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
04N07 - -016	ALEXANDER LAND COMPANY	\$2,822,700 \$0	\$701,898 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
04N09 - -031	ALEXANDER LAND COMPANY	\$1,619,400 \$0	\$379,258 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
13N02 - -011	ALEXANDER LAND COMPANY	\$1,096,600 \$0	\$318,524 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
13N04 - -017	ALEXANDER LAND COMPANY	\$8,989,300 \$0	\$6,257,191 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
13N08 - -044	ALEXANDER LAND COMPANY	\$1,246,000 \$0	\$373,059 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
13N11 - -001	ALEXANDER LAND COMPANY	\$625,100 \$0	\$204,670 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
13N11 - -032	ALEXANDER LAND COMPANY	\$1,568,600 \$0	\$778,155 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
14N01 - -002	ALEXANDER LAND COMPANY	\$1,333,400 \$0	\$436,612 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
14N01 - -117	ALEXANDER LAND COMPANY	\$677,800 \$0	\$192,841 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
14N04 - -060	ALEXANDER LAND COMPANY	\$533,600 \$0	\$498,488 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
15N19 - -015	STEWART LAWRENCE J & DAN	\$914,700 \$0	\$907,400 \$0	FMV CUV	ACREAGE CORRECTION FOR TAY YEAR 2025 (SEND NEW 45 DAY NOTICE)
15N19 - -145	AMH HB AVERY CREEK VENTU	\$4,126,900 \$0	\$1,200 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND NEW 45 DAY NOTICE)
15N20 - -541 C	SCOTT WILLIAM H IV & DARLA	\$0 \$0	\$150,500 \$0	FMV CUV	PARCEL CREATED AS RESULT OF APPEAL
22N05 - -060	ALEXANDER LAND COMPANY	\$1,044,300 \$0	\$781,826 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
23N02 - -029	ALEXANDER LAND COMPANY	\$274,500 \$0	\$132,620 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)
23N09 - -009	ALEXANDER LAND COMPANY	\$110,600 \$0	\$42,997 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY APPROVED BY DOR FOR TAX YEAR 2025(NO NOTICE REQUIRED)

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
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Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

06/26/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 211 C	OLIVER ROBERT DEAN TTE	1,652,403	1,327,200	OVERRIDE PER COMPER	24781	01
02N12 053	HAWKINS GEORGE E	890,870	1,024,970	OTHER PARCEL DELETED AND COMMINED WITH PARCEL	24793	01
03N25 003 A	ALLEN LEWIS EDWARD	1,191,700	956,000	ADJUSTED LAND VALUE	24787	01
03N25 042	ALLEN LEWIS EDWARD	828,170	742,170	ADJUSTED LAND VALUE	24788	01
15N20 541 A	SCOTT WILLIAM H IV	999,100	915,600	PARCEL SPLIT FOR CURRENT TAX YEAR	24784	01
21N07 051	T & S PROPERTY MANAGEMENT LLC	307,330	275,630	CORRECTED PER FIELD CHECK	24772	01
6		5,869,573	5,241,570			

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RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCA CUV A Approvals (Send New Notice)

Meeting Date: Thursday, June 26, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N21 - -077 C	HEMBREE CHRISTOPHER JAMES	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N21 - -077 E	BENNETT PENNY MARLENE & JIM H	\$0	\$0	FMV CUV	2025 COVENANT 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

Batch # SCB

Conservation Use Breaches

Meeting Date: Thursday, June 26, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N08 - -027 B	GILEAD GROVE LLC	\$439,400	\$439,400	FMV	2023 COVENANT BREACH WITH FULL PENALTY FOR TAX YEAR 2025; REMOVED ESV (SEND NEW 45 DAY NOTICE)
		\$22,356	\$0	CUV	

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, June 26, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
15N19 - -015	STEWART LAWRENCE J & DAN	\$734,600 \$0	\$729,900 \$0	FMV CUV	ACREAGE CORRECTION FOR TAY YEAR 2023
15N19 - -015	STEWART LAWRENCE J & DAN	\$666,800 \$0	\$662,200 \$0	FMV CUV	ACREAGE CORRECTION FOR TAY YEAR 2022
15N19 - -015	STEWART LAWRENCE J & DAN	\$824,400 \$0	\$818,500 \$0	FMV CUV	ACREAGE CORRECTION FOR TAY YEAR 2024
15N19 - -145	AMH HB AVERY CREEK VENTU	\$4,126,900 \$0	\$1,000 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2024
15N19 - -145	AMH HB AVERY CREEK VENTU	\$4,126,900 \$0	\$810 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2023
15N19 - -145	AMH HB AVERY CREEK VENTU	\$4,126,900 \$0	\$770 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2022

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the June 12, 2025 Meeting

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

Staff Present: Trey Stephens, Sandy Forrester, Ricky Hitt, Berrie Holmes, Blake McFarland, Becky Parker, 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:** MaryBeth Burnette called the meeting to order.
- 2. Approval of Agenda:** Motion by Raymond Gunnin to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Raymond Gunnin to approve the May 19, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
- 4. Public Comments:** NONE
- 5. Consent Agenda:** Motion by Raymond Gunnin to move Batch E-1, Batch E-4, Batch P1, Batch P3, Batch MH1, Batch 5CC, Batch 5CD and Batch 5P 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-4, Homestead Denials

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Homes

Batch 5CC, CUVA Continuations

Batch 5CD, CUVA Denials

Batch 5P, Previous Year Changes

- 6. Adoption of Dept. of Revenue Adopted & Finalized 2025 Values for CUVA District #2 & FLPA District #2:** Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

- 7. Approval of 2025 New Homestead Exemptions:** Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

8. Approval of 2025 Real Property Notice List: Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

9. Approval of 2025 Personal Property Notice List: Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

10. Approval of Freeport Inventory Exemption List: Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

11. Chief Appraiser Report

Trey reviewed the 2025 Budget Report.

Trey presented the Board with the final 2025 Sales Ratios (attached).

The website will be updated with current values and notices will be mailed on Monday, June 16th.

The next BOA meeting will be the Digest sign off on **Thursday**, June 26, 2025 at 9:00 AM.

12. Attorney's Report / Executive Session: None

13. Adjournment: Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary