

Cherokee County Board of Tax Assessors
Regular Meeting
November 13, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: October 23, 2025 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-2, Reinstate Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Batch 1H, Hearing Officer

Batch EX-1, Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections

Batch 3A, Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 2A, Mobile Home Appeal Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

6. Approval of 2026 NADA Mobile Home Values

7. Approval of Wingap 2026 ABOS values for Boats, Motors, and Trailers

8. Chief Appraiser Report

9. Attorney's Report / Executive Session

10. Adjournment

BATCH E-2 REINSTATE EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
15N01B- 001	SUTTON STEPHEN E	L01(ES3)	L01 REMOVED IN ERROR	501800	492900	498200	01
15N05B- 042	HERMAN JOSEPH	L01(ES3)	EXEMPTIONS REMOVED IN ERROR	134100	283340	276440	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
02N08 - 144	LINDSEY ALMONT E	L01(ES3)	CORRECTED FOR TY 2025, REMOVED	247500	612560	625260	01
03N07B- 034	WILLIAMS BRYAN	L20(ES5)	FILED FOR TY 2025, APPLIED AFTER N	305120	305120	313940	01
14N15c- 189	STEHLIK ROBERT J	I06(esc)	CORRECTED SW BASE	447203	684500	703000	03
14N23 - 076 A	KIM ISAAC	L20(ES5)	APPLIED AFTER NOTICES FOR TY 202	585200	585200	695000	03
15N02C- 142	MIXON IDA	L20(ES5)	APPLIED FOR TY 2025 AFTER NOTICE	375780	375780	385800	01
15N17H- 006	HAMMOND NATASSIA	L08(EL6)	DISABLED VETERAN FILED FOR REXE	470900	470900	494500	07
15N22G- 097	LANG BOBBY LEE JR TR	L01(ES3)	FLOAT BASE ERROR	171700	447000	483460	01
22N16 - 02007	BENNETT STEPHEN D	L05(ESC)	UPDATED DOCUMENTS PROVIDED	308700	308700	354400	01


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

11/13/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ROBERTS, KENNETH D JR	01	140153	M	R	2025	\$22,000.00	\$0.00	None		TP provided BOS showing boat sold 2/2/2024.
HOLLY SPRINGS LAUNDROMAT LLC	04	108036	B	R	2025	\$29,972.00	\$0.00	None		TP reported business closed on 2024 return.
NORTH GEORGIA MYOFASCIAL RELEASE LLC	03	154125	B	R&R	2025	\$41,000.00	\$2,537.00	None		TP provided documentation to fix value on business.
SMITH SHANNON Y	01	154495	M	R	2025	\$88,505.00	\$0.00	None		TP provided Forsyth Co PRC showing boat is not in Cherokee Co.
CARTER GARRETT A	01	151346	M	R	2025	\$5,220.00	\$0.00	None		Boat not registered to owner in DNR as of 1-1-2025.
CARTER GARRETT A	01	151380	M	R	2025	\$5,220.00	\$0.00	None		Boat not registered to owner in DNR as of 1-1-2025.
CARTER GARRETT A	01	152635	M	R	2025	\$11,270.00	\$0.00	None		Boat not registered to owner in DNR as of 1-1-2025.
MORRIS, TIMOTHY M	01	154904	M	R	2025	\$72,743.00	\$0.00	None		TP provided documentation boat was not owned as of 1-1-2025.
FUNKY CHICKEN LLC	07	146353	B	R&R	2025	\$159,435.00	\$159,435.00	None		City of Woodstock tax district correction from 01 to 07.
FUNKY CHICKEN LLC	07	146353	B	R&R	2024	\$174,357.00	\$174,357.00	None		City of Woodstock tax district correction from 01 to 07.
FUNKY CHICKEN LLC	07	146353	B	R&R	2023	\$194,339.00	\$194,339.00	None		City of Woodstock tax district correction from 01 to 07.
CCS CONSTRUCTION LLC	01	156410	A	R	2025	\$65,000.00	\$0.00	None		TP reporting aircraft hangered in Pickens co, released aircraft to Pickens co for 2025.
PALEFSKY, ERIC	01	156680	B	NOD	2025	\$0.00	\$19,468.00	45 Day		Received information from Bartow Co for boat reporting in Cherokee Co.
PALEFSKY, ERIC	01	156681	B	NOD	2025	\$0.00	\$8,317.00	45 Day		Received information from Bartow Co for boat reporting in Cherokee Co.
MARIETTA MARINE INC	01	155791	M	R	2025	\$6,262.00	\$0.00	None		TP provided BOS and DNR cancellation showing boat sold.
MARIETTA MARINE INC	01	155787	M	R	2025	\$36,626.00	\$0.00	None		TP provided BOS and DNR cancellation showing boat sold.
AFG SR OP LLC	01	153935	B	R	2025	\$70,687.00	\$0.00	None		This is a duplicate account for account #134182
AFG SR OP LLC	01	153935	B	R	2024	\$91,155.00	\$0.00	None		This is a duplicate account for account #134182
QUEEN WILLIAM B JR	01	129581	M	R	2025	\$9,333.00	\$0.00	None		TP provided information showing he sold his half of boat to the partnerad owner.
CYCAN INDUSTRIES INC	07	152139	B	R&R	2025	\$4,097,889.00	\$4,097,889.00	None		TP timely filed Freeport Exemption app. Exemption amount was not recorded in Wingap. Rebill with correct Freeport Exemption in place.
B&E OPERATIONS LLC	07	154403	B	R	2025	\$73,950.00	\$0.00	None		Duplicate account for account number 143422.
B&E OPERATIONS LLC	01	143422	B	R&R	2025	\$126,855.00	\$184,020.00	45 Day		2024 heavy duty equipment not assigned to correct account, updated this account correctly, penalized and resent assessment notice.
CHEROKEE FORD INC	07	106633	B	R&R	2025	\$18,664,782.00	\$1,450,171.00	None		TP included tagged vehicles in inventory, which are not taxable.
DINE BRANDS	07	156724	B	NOD	2025	\$0.00	\$193,298.00	45 Day		Business not reported by new owner. Penalty applied.
DINE BRANDS	03	156725	B	NOD	2025	\$0.00	\$178,929.00	45 Day		Business not reported by new owner. Penalty applied.



TMA Account Manager

Chief Appraiser

11/13/2025

1A: Commercial Appeal Changes

Meeting Date: 11/13/2025

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
04N04C 033	3010 TM LLC 3010 TM LLC	1,056,400	1,056,400	SETTLEMENT CONFERENCE HELD ON 10/28/2025. 299C APPLIES. NO NOTICE REQUIRED.	25459 02	
14N16 083	BAGLIETTO ERNIE V &	1,355,400	1,021,600	VA, 299C, NO NOTICE	28333 03	
14N16 085 A	COMREF GEORGIA MOB LLC RYAN LLC	8,663,900	8,650,000	VA, 299C, NO NOTICE	26178 03	
14N22A 060 P	REINHARD COMMERCIAL PROP INC POWELL & CROWLEY, LLP	559,300	204,400	VA AT \$204,400. 299C APPLIES. NO NOTICE REQUIRED.	28383 03	
14N22A 062	HD DEVELOPMENT OF MARYLAND INC RYAN LLC	8,016,510	7,850,000	VA AT \$7,850,000. 299C APPLIES. NO NOTICE REQUIRED.	26121 03	
15N05 108	FRANKLIN CROSSING LP COLEMAN TALLEY	9,382,700	5,000,000	VA AT \$5,000,000. 299C APPLIES. NO NOTICE REQUIRED.	25886 01	
15N11J 011	TOWNE LAKE OFFICE CONDO INC	186,204	173,100	VA, 299C, NO NOTICE	26701 01	
15N11J 012	TOWNE LAKE OFFICE CONDO INC	178,504	173,104	VA, 299C, NO NOTICE	26702 01	
15N11J 014	TOWNE LAKE OFFICE CONDO INC	181,304	173,104	VA, 299C, NO NOTICE	26704 01	
15N11J 015	TOWNE LAKE OFFICE CONDO INC	179,404	173,104	VA, 299C, NO NOTICE	26705 01	
15N11J 020	TOWNE LAKE OFFICE CONDOS INC	197,010	173,104	VA, 299C, NO NOTICE	26699 01	
15N11J 021	TOWNE LAKE OFFICE CONDO INC	188,504	173,104	VA, 299C, NO NOTICE	26706 01	
15N11J 022	TOWNE LAKE OFFICE CONDO INC	178,504	173,104	VA, 299C, NO NOTICE	26707 01	
15N11J 023	TOWNE LAKE OFFICE CONDO INC	182,304	173,104	VA, 299C, NO NOTICE	26708 01	
15N11J 024	TOWNE LAKE OFFICE CONDO INC	178,904	173,104	VA, 299C, NO NOTICE	26709 01	
15N11J 025	TOWNE LAKE OFFICE CONDO INC	178,904	173,104	VA, 299C, NO NOTICE	26710 01	
15N11J 026	TOWNE LAKE OFFICE CONDOS INC	216,810	173,104	VA, 299C, NO NOTICE	26700 01	
15N11J 060	TOWNE LAKE OFFICE CONDO INC	190,710	173,104	VA, 299C, NO NOTICE	26695 01	
15N11J 061	TOWNE LAKE OFFICE CONDO INC	190,710	173,104	VA, 299C, NO NOTICE	26696 01	
15N11J 062	TOWNE LAKE OFFICE CONDO INC	190,710	173,104	VA, 299C, NO NOTICE	26697 01	

1A: Commercial Appeal Changes

Meeting Date:

11/13/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12 021	SS WOODSTOCK LLC RYAN LLC	5,841,700	5,841,500	V.A. WITH 299C, NO NOTICE	26820 07	
15N12 061	GETTEL WOODSTOCK INC PIVOTAL TAX SOLUTIONS, LL	15,152,200	12,000,000	VA AT \$12,000,000. 299C APPLIES. NO NOTICE REQUIRED.	28388 07	
15N12 070	HD DEVELOPMENT OF MARYLAND INC RYAN LLC	8,205,230	7,995,000	VA AT \$7,995,000. 299C APPLIES. NO NOTICE REQUIRED.	26120 07	
15N12B 195	CHEROKEE GROWTH LLC RYAN LLC	5,894,830	5,297,000	VA, 299C, NO NOTICE	26179 07	
15N13 014	AGREE EASTERN LLC ERNST & YOUNG LLP	6,596,600	6,320,000	VA AT \$6,320,000. 299C APPLIES. NO NOTICE REQUIRED.	28400 03	
15N13 147 A	BOARDWALK STORAGE UNIVETER RD LLC RYAN LLC	9,841,830	8,750,000	VA AT \$8,750,000 WITH NO 299C. NO NOTICE REQUIRED.	26129 01	
15N15 054 B	HOME DEPOT USA INC RYAN LLC	14,625,300	12,650,000	VA AT \$12,650,000. 299C APPLIES. NO NOTICE REQUIRED.	26119 04	
15N15 054 C	HOME DEPOT USA INC RYAN LLC	32,900	31,255	VA AT \$31,255. 299C APPLIES. NO NOTICE REQUIRED.	26122 04	
15N15A 079 A	THE KROGER CO #430 ERNST & YOUNG LLP	6,177,830	6,177,000	VA AT \$6,177,000. 299C APPLIES. NO NOTICE REQUIRED.	28401 04	
15N16 017	PR & DR PROPERTIES GRAHAM GROUP	1,770,960	1,770,000	VA AT \$1,770,000. 299C APPLIES. NO NOTICE REQUIRED.	25727 07	
15N17A 075 A	WOODSTOCK LEASED HOUSING RYAN LLC	16,437,300	15,238,500	VA AT \$15,238,500. 299C APPLIES. NO NOTICE REQUIRED.	28252 07	
15N17A 075A-1	WOODSTOCK LEASED HOUSING RYAN LLC	6,693,820	6,650,000	VA AT \$6,650,000. 299C APPLIES. NO NOTICE REQUIRED.	28253 07	
15N18 032	PUBLIC STORAGE INC RYAN LLC	10,296,000	8,900,000	V.A. WITH 299C, NO NOTICE	26831 07	
15N18 071	GETTEL WOODSTOCK INC PIVOTAL TAX SOLUTIONS, LL	2,392,700	1,500,000	VA AT \$1,500,000. 299C APPLIES. NO NOTICE REQUIRED.	28389 07	
15N26 155	WOJV CANTON LLC RYAN LLC	7,829,340	7,820,000	VA, 299C, NO NOTICE	26183 04	
15N26 155 A	WOJV CANTON LLC RYAN LLC	883,300	840,000	VA, 299C, NO NOTICE	26184 04	
21N06 038	CREST ACWORTH APARTMENTS LLC STEVEN A PICKENS	46,000,000	46,000,000	WITHDRAWN. 11/06/2025	25432 01	
91N03 021	SNJ INVESTMENT PARTNERS LLC	457,300	300,000	2ND APPEAL. CERTIFY TO BOE. VA AT \$300,000. 299C APPLIES. NO NOTICE RREQUIRED.	26755 03	
92N05 013	WALTON WOODSTOCK RYAN LLC	24,836,500	21,620,000	VA AT \$21,620,000. 299C APPLIES. NO NOTICE REQUIRED.	26851 7A	
92N05 013 C	WALTON WOODSTOCK APARTMENTS LLC RYAN LLC	91,494,900	74,810,000	VA AT \$74,810,000. 299C APPLIES. NO NOTICE REQUIRED.	26852 7A	

1A: Commercial Appeal Changes

Meeting Date:

11/13/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
92N05 013 J	WALTON WOODSTOCK RYAN LLC	3,468,800	2,500,000	VA AT \$2,500,000. 299C APPLIES. NO NOTICE REQUIRED.	26853 7A	
92N05 013 M	WALTON WOODSTOCK RYAN LLC	1,486,600	1,070,000	VA AT \$1,070,000. 299C APPLIES. NO NOTICE REQUIRED.	26854 7A	
92N07 007	MMOF IV WOODSTOCK GA LLC RYAN LLC	6,580,680	6,500,000	VA, 299C, NO NOTICE	26180 7A	
43		324,649,316	286,785,107			

[Signature]

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1H

Meeting Date:		11/13/2025		Tax Year: 2026		
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06 069	GREGORY LANE APARTMENTS LLC WILLIAM MILLER	5,700,800	5,700,800	CERTIFY TO HO	26287 01	
15N06 129	PEAKS CROSSING LLC WILLIAM MILLER	54,612,600	54,612,600	CERTIFY TO HEARING OFFICER	26290 01	
15N16 021	DR INVESTMENTS LLLP THE STALLINGS-RIBAR GROUP	2,134,480	2,134,480	CERTIFY TO HO	28216 07	
3		62,447,880	62,447,880			

SK

Don

EXEMPT DIGEST CHANGES

Tax Year: 2025

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, November 13, 2025

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
03N23 - -207	CHEROKEE COUNTY GEORGIA	\$197,790	\$117,610	PURCHASED BY AN EXEMPT ENTITY
14N27 - -060	CHEROKEE COUNTY GEORGIA	\$268,700	\$274,900	PURCHASED BY AN EXEMPT ENTITY
14N27 - -061	CHEROKEE COUNTY GEORGIA	\$209,880	\$132,480	PURCHASED BY AN EXEMPT ENTITY



Blake McFarland, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, November 13, 2025

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2025

Meeting Date: 11-13-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N12J- -155	JWC LAKESIDE LLC	\$0	\$90,000	NEW PARCEL FOR 2025 PER MAPPING AUDIT



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11-13-2025

3A: Residential Appeal Changes

Meeting Date:

11/13/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEAL KEY	TD
02N12 099	STEVENS MICHAEL & EQUITAX PROPERTY TAX ADVI	1,159,400	1,159,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	26604	01
02N13A 119	BISHOP JILL GEORGIA TAX APPEALS, LLC	1,318,000	1,180,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	27097	01
03N04B 133	STROUSE THOMAS J HALLOCK LAW LLC	672,600	625,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	28245	01
03N12C 160	PARSONS JONNI N	1,179,400	1,100,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25381	01
03N22B 066	HAWKS RIDGE DEVELOPMENT THE STALLINGS-RIBAR GROUP	376,900	376,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	28229	01
03N22B 070	HAWKS RIDGE DEVELOPMENT THE STALLINGS-RIBAR GROUP	389,100	389,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	28230	01
03N22B 071	GREY HAWK RIDGE DEV CO LLC THE STALLINGS-RIBAR GROUP	420,200	420,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	28231	01
14N18F 043	PROGRESS RESIDENTIAL RYAN LLC	409,500	340,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	27895	03
14N27B 136	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	417,700	408,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	28109	01
15N02C 005	DARBY FORD LLC	450,400	398,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26754	01
15N02F 034	VOLAS GENA ROZEN, ROZEN & REILLY LLP	655,000	655,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	26718	01
15N04A 214	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	380,830	380,830	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25680	01
15N06C 256	SRP SUB LLC RYAN LLC	381,500	378,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	27533	01
15N06H 031	CHIEFTAN ATLANTA LP KLM PROPERTY TAX SOLUTION	309,060	309,060	VALUE AGREEMENT (NO NOTICE REQUIRED)	28395	01
15N06J 035	CHIEFTAIN ATLANTA LP KLM PROPERTY TAX SOLUTION	274,640	274,640	VALUE AGREEMENT (NO NOTICE REQUIRED)	28392	01
15N08K 148	USCMF SN GEORGIA A LLC RYAN LLC	567,800	556,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	27503	04
15N13H 179	PROGRESS RES BORROWER 5 LLC RYAN LLC	413,760	399,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	27824	03
15N14H 173	OLYMPUS BORROWER 1 LLC RYAN LLC	410,300	407,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	27600	03
15N14L 123	PROGRESS RES BORROWER 16 LLC RYAN LLC	415,300	399,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	27645	03
15N17A 056	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	389,110	389,110	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25674	07

3A: Residential Appeal Changes

Meeting Date: 11/13/2025

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N17C 065	IH3 PROPERTY GEORGIA L P RYAN LLC	368,750	363,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	27386 07	
15N18F 220	CHIEFTAIN ATLANTA L P KLM PROPERTY TAX SOLUTION	301,820	301,820	VALUE AGREEMENT (NO NOTICE REQUIRED)	28394 07	
15N19B 243	PROGRESS RES BORROWER 7 LLC RYAN LLC	451,120	435,620	VALUE AGREEMENT (NO NOTICE REQUIRED)	27871 04	
15N22B 023	HPA BORROWER 2016-2 ML LLC RYAN LLC	397,540	388,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	27293 01	
15N26K 031	FARRELL ERIC J THB SERVICES	588,800	574,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	26142 01	
21N09 199	FKH SFR PROPCO B-HLD LP RYAN LLC	359,040	327,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	28178 01	
21N11E 139	FLORES NUNEZ ELIZABETH A	350,400	319,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25560 01	
21N11H 251	SRP SUB LLC RYAN LLC	437,900	433,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	27531 01	
91N01 A015	VELEZ CARLOS	784,600	711,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25898 03	
91N02 D006 A	CREEKSTONE FINANCIAL SERVICES LLC	816,900	740,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25900 03	
30		15,847,370	15,144,080			




3B: Residential Certify to BOE

Meeting Date:

11/13/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N08 101	ODONNELL CHARLES J EQUITAX PROPERTY TAX ADVI	553,050	525,500	CERTIFY TO BOE (2ND APPEAL)	28325 01	
15N04A 061	KING HOLDINGS LLC	317,340	275,440	CERTIFY TO BOE (2ND APPEAL)	28403 01	
15N08F 231	BECKMAN LEAH NICOLE &	554,600	551,400	CERTIFY TO BOE (2ND APPEAL)	28327 01	
15N17A 044	CHAIDEZ JOAQUIN EQUITAX PROPERTY TAX ADVI	645,260	628,760	CERTIFY TO BOE (2ND APPEAL)	28326 07	
22N09B 008	KERNION CHRISTOPHER HALLOCK LAW LLC	1,873,380	1,711,680	CERTIFY TO BOE (2ND APPEAL)	28312 01	
5		3,943,630	3,692,780			

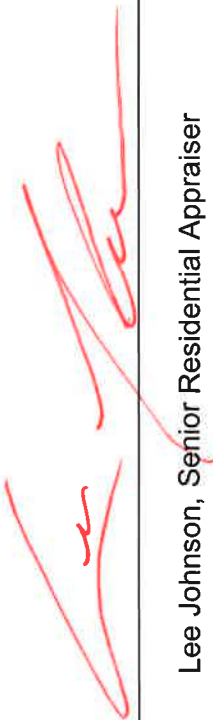


RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 11-13-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N12J- -155	JWC LAKESIDE LLC	\$0	\$90,000	NEW PARCEL FOR 2024 PER MAPPING AUDIT



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11-13-2025

2A

Meeting Date:

11/13/2025

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N11 014	WOODSTOCK PARK INC COMMERCIAL PROPERTY TAX P	2,653,677	2,200,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25697 01	
1		2,653,677	2,200,000			

Rich J. Hutto

Steve Lindell

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, November 13, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N22 - -149 C	JOINT REVOCABLE TRUST OF	\$848,400 \$0	\$714,000 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025
13N05 - -051 C	VICKERS KATHLEEN C & JAME	\$165,800 \$0	\$122,300 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025
14N08 - -025	FR-PEACHTREE LLC	\$643,300 \$0	\$521,400 \$0	FMV CUV	PARCEL SPLIT TO CREATE PARCEL 14N08 025D FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
14N08 - -025 D	RAK DEVELOPMENTS LLC	\$0 \$0	\$178,200 \$0	FMV CUV	PARCEL CREATED FROM PARCEL 14N08 025 FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
14N09 - -018 C	SIMS AMBER NELSON & ZACH	\$1,264,200 \$0	\$1,164,200 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 11/13/2025

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N10 042	NICHOLSON STEVEN T	675,050	675,050	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	24954	01
03N12 026	GRAMITH DALE EQUITAX PROPERTY TAX ADVI	1,682,120	1,151,720	VALUE AGREEMENT (NO NOTICE REQUIRED)	26537	01
03N17 070	HUFF MARK HALLOCK LAW LLC	3,448,110	3,147,240	VALUE AGREEMENT (NO NOTICE REQUIRED)	28246	01
03N23 077	HOLBROOK JOHN R &	174,100	116,400	ADJUSTED LAND VALUE	28490	01
03N30 163 A	SATTERFIELD JIMMY D & HALLOCK LAW LLC	848,800	743,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	28313	01
21N07 052 A	GRIFFIN CHARLES & HALLOCK LAW LLC	1,068,810	946,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	28315	01
22N12 150	TANG HY D HALLOCK LAW LLC	6,095,900	3,220,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	28314	01
22N12 150 B	TANG HINH & HALLOCK LAW LLC	6,405,800	3,000,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	28316	01
8		20,398,690	13,000,710			

Handwritten signature: David J. Hall

Handwritten signature: Ken R. Hall

5B: Rural Certify to BOE

Meeting Date:

11/13/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N07 132 A	GLOVER MICHAEL &	1,483,200	1,034,700	CERTIFY TO BOE (2ND APPEAL)	25636 01	
03N22 160	GREEN HAVEN VENTURES LLC THE STALLINGS-RIBAR GROUP	464,300	409,800	CERTIFY TO BOE (2ND APPEAL)	28238 01	
03N22 161	GREEN HAVEN VENTURES LLC THE STALLINGS-RIBAR GROUP	626,000	597,500	CERTIFY TO BOE (2ND APPEAL)	28240 01	
03N22 162	GREEN HAVEN VENTURES LLC THE STALLINGS-RIBAR GROUP	232,500	187,700	CERTIFY TO BOE (2ND APPEAL)	28239 01	
03N23 005 E	D ANGELO SAMUEL CASCONI TRUSTEE	865,300	781,900	CERTIFY TO BOE (2ND APPEAL)	25851 01	
13N06 093 B	PARSONS TIMOTHY HALLOCK LAW LLC	1,480,700	1,264,500	CERTIFY TO BOE (2ND APPEAL)	28310 01	
13N08 020	SMITH JOSEPH PAUL TRUSTEE EQUITAX PROPERTY TAX ADVI	1,315,700	1,296,400	CERTIFY TO BOE (2ND APPEAL)	26595 01	
14N21 114 A	LUCKETT WILLIAM MATTHEW	706,320	639,000	CERTIFY TO BOE (2ND APPEAL)	25945 01	
15N02 057	PHAYES HOMES LLC EQUITAX PROPERTY TAX ADVI	466,190	405,000	CERTIFY TO BOE (2ND APPEAL)	26587 01	
15N27 011	GODDARD ROBERT C III QUITO ANDERSON	342,760	266,560	CERTIFY TO BOE (2ND APPEAL)	26208 01	
10		7,982,970	6,883,060			

Rachel J. Hall

Donna L. Hall

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, November 13, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
13N07 - -039 E	PRINGLE WAYNE & BETTY	\$453,040 \$14,696	\$453,040 \$0	FMV CUV	2025 COVENENT BREACHED WITH NO PENALTY FOR TAX YEAR 2025; REMOVED ESV



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, November 13, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
13N07 - -033 E	PRINGLE WAYNE & BETTY	2025 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

2026	IO	OB	OM	PH	PW	SB	Trailers
Total Items	159,171	181,716	42,767	106,518	1,839	22,592	115,300
New Entries	989	3198	1626	6090	47	85	3370
Removed Entries	38	45	14	169	0	44	
Pct of Value Chg	-2.81	-4.06	-5.14	-5.81	-5.20	-1.90	
Value Decreases	157,215	176,650	37,331	99,364	1,783	22,425	
Value Increases	297	306	0	1,006	6	2	
Brand-Model Chg	76	62	8	169	0	0	

2025	IO	OB	OM	PH	PW	SB	Trailers
Total Items	158,220	178,563	41,155	100,429	1,741	22,551	111,930
New Entries	1448	3667	1147	5157	51	36	7027
Removed Entries	52	181	0	298	0	0	
Pct of Value Chg	-8.60	-7.17	-8.25	-9.50	-8.48	-2.54	
Value Decreases	154,927	174,305	36,612	93,531	1,732	22,486	
Value Increases	75	179	1	1,688	6	0	
Brand-Model Chg	363	156	90	0	0	0	

2024	IO	OB	OM	PH	PW	SB	
Total Items	156,824	175,077	40,008	95,570	1,741	22,515	104,911
New Entries	1831	8737	1179	5836	57	69	3609
Removed Entries	0	0	0	0	0	0	
Pct of Value Chg	-3.85	-5.50	-6.94	-8.48	-7.34	-2.54	
Value Decreases	154,002	159,898	35,161	89,450	1,678	22,245	
Value Increases	959	5,186	112	258	5	105	
Brand-Model Chg	2,454	0	0	0	0	0	

Board of Tax Assessors Meeting

Minutes of the October 23, 2025 Meeting

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

Staff Present: Diamond Abernathy, Logan Bobo, Sandy Forrester, Ricky Hitt, Berrie Holmes, Amber Lumpkin, Rhonda Peterson, Trey Stephens, Steve Swindell, Bill Welch, 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 October 9, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
- 4. Public Comments:** Jillien Murphy of Shield Industries requested the Board reconsider their loss of the Freeport Exemption due to non-receipt of their 2025 tax return.
- 5. Consent Agenda:** Motion by Mark Young to move Batch E-1, Batch E-2, E-1-1, Batch P1, Batch P3, Batch P6, Batch 1, Batch 1A, Batch 1B, Batch 1H, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 3P, Batch MH1, Batch 5, Batch 5A, Batch 5B 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-2, Reinstate Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Batch P6, Audit Changes

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch 1H, Hearing Officer

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections

Batch 3A, Changes

Batch 3A-1, Value Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

October 23, 2025 BOA Meeting Minutes

Rural Department, Ricky Hitt, Senior Appraiser
MH1, Mobile Home Changes
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch P, Prior Year Changes

6. Chief Appraiser Report

Steve reviewed the 2026 Budget Report

Steve, Trey, Ricky and Lee attended the GAAO Fall Seminar in Helen earlier this week.

There are 183 appeals going to BOE, 223 appeals on 30-day Notice and 108 appeals to Hearing Officer.

Dennis made a suggestion of including the office phone number on our fleet vehicles.

The next BOA meeting will be Thursday, November 13, 2025 at 9:00 AM.

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

Motion by Mark Young to move to Executive Session to discuss personnel matters, seconded by Tommy Mann and approved by each Board Member.

Motion by Mark Young to re-enter Regular Meeting, seconded by Tommy Mann and approved by each Board Member.

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary