

Cherokee County Board of Tax Assessors
Regular Meeting
January 22, 2026

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: January 8, 2026 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

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Batch EX-1, Exempt Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Digest Changes

Batch 5A, Appeal Changes

Batch 5CA, CUVA Appeals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

Batch 5P, Prior Year Changes

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

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
02N04C- 112	BRYANT LISA	L05(ESC)	OWNER HAS PASSED	01
02N09A- 021	KIRKWOOD KEITH W	L01(ES3)	PER FORM REQUEST FROM OWNER	01
02N12A- 036	HALLIBURTON ERLE P	L05(ESC)	OWNERS MOVED TO SC	01
02N13 - 036	PETTIT RUSS	L01(ES3)	OWNER IS RENTING OUT PROPERTY	01
03N12 - 011E	BRAMBLETT DONALD M	L13(ES1)	MOVED TO FL IN 2025	01
03N12E- 194	CRISAN DRAGOS ALIN TTE	L13(ES1)	HAS EXEMPTIONS ON 14N15A-528	01
04N04C- 020	STREHLKE MICHELLE	L13(ES1)	REMOVED PER TAX RETURN, HOUSE DEMOED	02
14N22 - 128	ROLLINS SHIRLEY	L05(ESC)	OWNER HAS PASSED	01
14N25 - 033	LAKE PATRICIA	L01(ES3)	OWNER HAS PASSED	01
15N02D- 002	MECKLEY STEVE	L05(ESC)	WILLIAM R LESER DECEASED	01
15N04G- 049	LYNCH FRANK THOMAS III	L13(ES1)	PER OWNER REQUEST	01
15N10A- 052	LODISIO LARRY	L01(ES3)	MOVED TO 15N03B-264	01
15N10B- 393	GARDNER MARVALETTE TRU	L05(ESC)	OWNER HAS MADE HOME A RENTAL PROPERTY	07
15N11A- 075	K & R ROZIER FAMILY TRUST	L01(ES3)	MOVED FROM PROPERTY 9/1/2025	07
15N12K- 020	FRITZ MARK	L08(EL6)	PER REQUEST FROM OWNER, PRIMARY IN IOWA	07
15N13F- 097	WEYMAN LINDA	L01(ES3)	MOVED FROM HOME 2025 INTO 402 LAKEPOINT TRC	01
15N15 - 337	HOWE BETTY L	L05(ESC)	OWNER IS DECEASED	01
15N16K- 013	CARRILLOS STEPHANIE	L13(ES1)	OWNER FILING ON NEW HOME	04
15N17C- 197	THOMAS DAVID R	L01(ES3)	HOME HAS BEEN CONDEMNED	07
15N18 - 171	NEESE FRANK DAVIS SR TRU	L01(ES3)	NEESE FORD PASSED AWAY IN DEC 2025	01
15N20F- 294	SIMMONS CINDY L	L13(ES1)	PER FORM REQUEST FROM OWNER	04
15N22F- 019	AMERSON REBECCA	L01(ES3)	MOVED TO GILMER COUNTY	01

PROPERTY ID	NAME	EXEMPTION	REASON	MAX DIS
15N24D- 302	PARRA LUIS	L05(ESC)	PER OWNER REQUEST, MOVED TO FLORIDA	07
15N24U- 046	BOSS PATTI L	L01(ES3)	PER BOSS TEMMA PASSED AWAY	07
15N26J- 047	STAPLES MICHAEL ANTHONY	L05(ESC)	OWNER MOVED	01
15N27H- 025	HAMILTON DANIEL S	L05(ESC)	ASIAF DIANNE PASSED AWAY	01
21N05 - 049	PHILLIPS HOMER	L05(ESC)	OWNER FILING IN COBB COUNTY	01
21N09A- 076	TOBACK MICHAEL	L20(ES5)	MOVED FROM PROPERTY TO MARIETTA GA	01
21N11A- 016	RIDDLE ALAN	L01(ES3)	MOVED TO BARTOW COUNTY	01
21N11D- 144	MOHAR ELIZABETH A	L01(ES3)	OWNERS MOVED TO BARTOW COUNTY	01
21N11H- 137	STEINBRENNER FREDERICK	L01(ESC)	OWNER HAS EXEMPTIONS IN DEKALB COUNTY	01
21N11K- 063	NAYI BHAVESH (BOB)	L08(EL6)	MOVED TO TEXAS	01
21N12B- 037	CROWE RONDA MATHIS TRU	L05(ESC)	PER ALICE FAYE PASSED AWAY	01
21N12B- 180	BERTRAM JOEL C & VICKI J	L01(ES3)	PER OWNER REQUEST, MOVED TO SAVANNAH	01
21N12E- 162	BARGER D L	L01(ES3)	BOTH OWNERS DECEASED	01
22N08A- 035	HOLMAN MARGARET YEH	L13(ES1)	WIFE HAS EXEMPTIONS ON 21N09-505 TY 2024-2025	01
22N17 - 158	M ROAN AP TRUST	L05(ESC)	OWNER HAS PASSED	01
22N18 - 383	GREGAN KYLE	L13(ES1)	OWNER MOVED TO FL	01
91N07C- 010	DAVIS LINDA	L02(ES3)	HOME IS BEING RENTED	03
91N18 -D029	JACK MARY ELIZABETH	L06(ESC)	OWNER IS DECEASED	03
92N06 - 171	HOLLOWAY ROBIN	L13(ES1)	MOVED FROM PROPERTY 12/30/2025	7A
94N04 - 053A	ROGERS KRISTINE A	L01(ES3)	PER ROGERS DONALD PASSED AWAY	02

PROPERTY ID

NAME

EXEMPTION

REASON

MAX DIS



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE SW BASE	SW CURR	TAX DIST
15N11C-302	DICKSON HENRY DUKE	L01(ES3)	UPDATED DOCUMENTS PROVIDED	465960	493680	01

15N30 - 180	LOVE MARY	L01(ES3)	FOR TY 2025 SYSTEM ERROR	330340	337740	01
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Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

1/22/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PALHEBY RICHARD	01	153462	M	R	2025	\$67,756.00	\$0.00	None	None	TP provided BCS showing that vessel was sold in 2024.
BROWN CHANDLER	01	147318	M	R	2025	\$24,700.00	\$0.00	None	None	TP provided BCS showing that vessel was sold in June 2024.
CONTANT H D	01	149898	M	R	2025	\$8,160.00	\$0.00	None	None	TP provided Bill of Sale showing boat sold 4/20/2024.
BOYD EDWARD A	01	140478	M	R	2025	\$1,093.00	\$0.00	None	None	TP provided canceled DNR registration showing they have not owned the boat as of 6/30/2023.
BOYD EDWARD A	01	140478	M	R	2024	\$1,093.00	\$0.00	None	None	TP provided canceled DNR registration showing they have not owned the boat as of 6/30/2023.
EVANS MARTY	01	137152	M	R	2025	\$7,016.00	\$0.00	None	None	TP provided documentaion from DNR showing that he did not own this vessel as of 2/29/24.
EVANS MARTY	01	154748	M	R&R	2025	\$13,644.00	\$13,644.00	None	None	Boat is no longer taxable on its own.
WOLDSIEWICZ NATHAN	01	147230	M	R	2025	\$4,312.00	\$0.00	None	None	TP provided DNR cancellation showing boat was no longer registered to TP as of 1/1/25.
REISNER RESTAURANTS INC	04	136233	B	R	2025	\$11,318.00	\$0.00	None	None	Per Data with city of Holly Springs, business closed in 2024.
PACHECO, JOSEPH	01	143392	M	R	2025	\$28,045.00	\$0.00	None	None	TP provided documentation showing boat not owned as of 1-1-2025.
OPEN HEART MEDIA LLC	03	154716	B	R&R	2025	\$44,039.00	\$446.00	None	None	TP provided documentation showing what he had in business.
ABERNATHY RICHARD L	01	146993	M	R	2025	\$30,000.00	\$0.00	None	None	TP provided Bill of Sale showing boat sold 4/16/2024.
HOLMAN NATHAN	01	155294	M	R	2025	\$20,594.00	\$0.00	None	None	TP provided BCS showing this vessel was sold on 9/24/24.
THE NEST SCHOOLS INC	04	154109	B	R	2025	\$39,208.00	\$0.00	None	None	Per HS BL Dept this is a duplicate account for account #146262.
STEINWAY SABRINA	01	155348	M	R	2025	\$3,464.00	\$0.00	None	None	Marina did not own this boat as of 1-1-2025.
STEINWAY SABRINA	01	155347	M	R	2025	\$3,464.00	\$0.00	None	None	This is a duplicate account for account #155347.
THORNTON BENJAMIN C	01	155157	M	R	2025	\$61,105.00	\$0.00	None	None	TP provided BCS showing boat traded in on 3/20/2024.
PALM BEACH TAN INC	03	99811	B	R	2025	\$25,680.00	\$0.00	None	None	Business sold to acct#154373, duplicate account.
LANGWELL, STEVEN	01	154844	M	R	2025	\$52,754.00	\$0.00	None	None	TP did not own vessel as of 1-1-2025, vessel registered to another person in DNR as of 1/1/2025.
TIME ENTERPRISES	04	151913	B	R	2025	\$119,745.00	\$0.00	None	None	Thru HS BL Dept discovery, this is a duplicate account for acct# 138972.

Chief Appraiser

TMA Account Manager

1/22/2026

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date:

01/22/2026

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 002 D	HICKORY FLAT SENIOR CENTER LLC RYAN LLC	31,799,800	23,096,450	ADJ PER COST, VALUE AGREEMENT (NO NOTICE)	26794	01
02N02 050	HICKORY FLAT MOB LLC THE STALLINGS-RIBAR GROUP	6,259,245	1,692,300	CORRECTION MADE VIA OFFICE, VALUE AGREEMENT (NO NOTICE)	28219	01
14N17 029	56 RIVERVIEW OWNERS LLC RYAN LLC	24,853,200	23,000,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26798	03
14N22 018	CANTON HOTEL LLC RYAN LLC	3,957,700	3,692,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26799	03
14N24 012 A	WALDEN CROSSING - RYAN LLC	55,779,800	49,000,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26800	03
15N05 211 D	K D SOUTHPOINTE LLC THE STALLINGS-RIBAR GROUP	2,149,000	1,986,440	NO CHANGE IN VALUE FROM 30 DAY NOTICE, VALUE AGREEMENT (NO NOTICE)	28232	07
15N06 069	GREGORY LANE APARTMENTS LLC WILLIAM MILLER	5,700,800	5,364,500	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26287	01
15N06 069 A	GREGORY LANE APARTMENTS LLC WILLIAM MILLER	10,677,000	9,962,700	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26289	01
15N06 129	PEAKS CROSSING LLC WILLIAM MILLER	54,612,600	51,243,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26290	01
15N07 047 A	10451 BELLS FERRY OWNER LLC & RYAN LLC	50,237,400	31,029,500	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26813	01
15N08 044 B	CANTON SIXES ROAD MOB LLC THE STALLINGS-RIBAR GROUP	5,513,800	4,827,200	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	28218	01
15N11 076	470 WEST 166 LLC WILLIAM MILLER	43,802,100	35,577,900	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26288	07
15N12 136 B	RENAISSANCE GROUP WOODSTOCK INC EQUITAX PROPERTY TAX ADVI	7,544,100	5,295,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26486	07
15N12 136 C	INTOWN SUITES WOODSTOCK LLC RYAN LLC	6,621,000	5,096,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26822	07
15N12 136 J	RENAISSANCE GROUP SHRINATHJI LLC EQUITAX PROPERTY TAX ADVI	11,247,700	11,247,700	NO CHANGES, VALUE AGREEMENT (NO NOTICE)	26487	07
15N16 040	COTTONWOOD MANAGEMENT LLC THE STALLINGS-RIBAR GROUP	2,161,890	1,856,890	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	28213	07
15N24 035	SOVRAN ACQUISITION LIMITED RYAN LLC	839,600	800,000	VA AT \$800,000. 299C APPLIES. NO NOTICE REQUIRED.	26833	07
15N25D 049 A	HARMONY REAL ESTATE THE STALLINGS-RIBAR GROUP	1,105,620	1,105,620	2024 299C REINSTATED, VALUE AGREEMENT FOR REMAINING TERM (NO NOTICE)	28236	04
21N05 259 A	CHEROKEE COUNTY DEV AUTH RYAN LLC	31,071,500	28,342,300	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	26844	01
21N06 005 L	EXETER 399 NORTHPOINT (2021) LP RYAN LLC	10,410,500	9,440,100	VA AT \$9,440,100. 299C APPLIES. NO NOTICE REQUIRED.	26846	01

1A: Commercial Appeal Changes

Meeting Date:

01/22/2026

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
92N05 025	JOHNSTON BUILDING LLC EQUITAX PROPERTY TAX ADVI	3,721,400	2,642,200	CORRECTION MADE IN OFFICE, VALUE AGREEMENT (NO NOTICE)	26485 7A	
21		379,065,755	305,297,800			



EXEMPT DIGEST CHANGES

Tax Year: 2025

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, January 22, 2026

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N29 - -112	C.O.R.E. ACADEMY CORP	\$3,547,980	\$2,020,980	NON-EXEMPT TO EXEMPT



Blake McFarland, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, January 22, 2026

MOBILE HOME DIGEST CHANGES

BATCH #: MH1 MEETING DATE: 1/22/2026

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
HAWTHORNE, ROBERT JR & MAL	23N08-002F 5677992		\$0	\$60,278	MH ADDED TO 2026 PREBILL DIGEST DUE TO SPLIT

LEAD APPRASIER: 

CHIEF APPRAISER: 

5A: Rural Appeal Changes

Meeting Date: 01/22/2026

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 301 E	IADEROSA PAUL EQUITAX PROPERTY TAX ADVI	1,532,700	1,385,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26541	01
14N15 053 A	PARKS HEATHER HALLOCK LAW LLC	977,000	950,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28311	01
2		2,509,700	2,335,400			

Paul J. Haderosa

Heather L. Parks

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026 Batch #: 5CA CUV A Approvals (Send New Notice) Meeting Date: Thursday, January 22, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N05 - -121 A	HEARD GEORGIA G, COX JUDY G & JACK GREENE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N08 - -032	D & S PROPERTIES	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N09 - -018 J	SWITALSKI AND BROPHY LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
21N05 - -216	HUNT LAMAR & CHRISTINE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N08 - -012	DEBORD TERRY LEON	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, January 22, 2026

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV		Current CUV		CUV		
14N13 - -057 B	LEWIS ANGELA DAVIS & STILE	\$0		\$0		FMV		2022 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2026; REMOVED ESV
		\$0		\$0		CUV		



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026 Batch #: 5CC CUVA Continuation Meeting Date: Thursday, January 22, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N27 - -021 A	VALLETTE CHRISTOPHER & PENELOPE TTE	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
04N08 - -070 C	BOBO DANIEL W	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N14 - -046	OBRYANT STEVEN S & CARRIE	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N14 - -047 A	CHANDLER RICKY L & SHERRIE R	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N29A- -047	BRYANT TOMMY F & BRENDA M REVOCABLE TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
15N29 - -031	BERKOBIN ERIC CARL	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
15N29 - -094	COOK STEVEN L & KENDRA M	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N06 - -001 B	FRYE YETEVA	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Meeting Date: Thursday, January 22, 2026

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N01 - -049	LDS FARMS LLC	2021 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -121 A	HEARD GEORGIA G, COX JUDY G	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -057 B	LEWIS ANGELA DAVIS & STILES A	2022 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -216	HUNT LAMAR & CHRISTINE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08 - -012	DEBORD TERRY LEON	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, January 22, 2026

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -113	SEGARS CRAIG	\$2,009,700 \$0	\$1,960,900 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025
03N21 - -003	DARNELL SCOTT	\$3,927,900 \$0	\$3,401,300 \$0	FMV CUV	ACERAGE CORRECTION FOR TAX YEAR 2025
03N21 - -003	DARNELL SCOTT	\$2,655,900 \$0	\$2,201,400 \$0	FMV CUV	ACERAGE CORRECTION FOR TAX YEAR 2024
03N21 - -003	DARNELL SCOTT	\$2,375,931 \$0	\$1,999,831 \$0	FMV CUV	ACERAGE CORRECTION FOR TAX YEAR 2023

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

CHEROKEE COUNTY

YEAR-TO-DATE BUDGET REPORT



FOR 2026-12

ACCOUNTS FOR:	ORIGINAL	TRANSFERS/	REVISED	YTD. EXPENDED	ENCUMBRANCES	AVAILABLE	PC
100 GENERAL FUND	APPROP	ADJUSTMENTS	BUDGET			BUDGET	USED

11550000 TAX ASSESSOR

11550000 511100	REGULAR EMPLOYE	1,937,534	0	1,937,534	549,294.83	.00	1,388,239.17	28.4%
11550000 511115	PERFECT ATTENDEA	0	0	0	7,660.65	.00	-7,660.65	100.0%
11550000 511200	PART TIME/TEMP	33,750	0	33,750	5,400.00	.00	28,350.00	16.0%
11550000 511300	OVERTIME	8,240	0	8,240	.00	.00	8,240.00	.0%
11550000 512101	GROUP INSURANCE	537,866	0	537,866	205,515.39	.00	332,350.61	38.2%
11550000 512102	GROUP INSURANCE	1,910	0	1,910	527.73	.00	1,382.27	27.6%
11550000 512103	GROUP INSURANCE	11,221	0	11,221	3,404.54	.00	7,816.46	30.3%
11550000 512104	GROUP INSURANCE	3,960	0	3,960	1,110.52	.00	2,849.48	28.0%
11550000 512105	EMPLOYEE ASSIST	927	0	927	273.59	.00	653.41	29.5%
11550000 512106	SOCIAL SECURITY	300	0	300	88.75	.00	211.25	29.6%
11550000 512200	MEDICARE	122,731	0	122,731	32,560.01	.00	90,170.99	26.5%
11550000 512300	RETIREMENT CONT	28,703	0	28,703	7,614.89	.00	21,088.11	26.5%
11550000 512402	DEFINED BENEFIT	0	0	0	4,407.39	.00	-4,407.39	100.0%
11550000 512403	PROFESSIONAL	340,511	0	340,511	83,573.19	.00	256,937.81	24.5%
11550000 521200	PROF SVCS - LEG	288,729	0	288,729	163,144.78	.00	125,584.22	56.5%
11550000 521214	DISPOSAL-SHREDD	40,000	0	40,000	7,875.72	.00	32,124.28	19.7%
11550000 522118	VEHICLE MAINTEN	600	0	600	120.00	.00	480.00	20.0%
11550000 522202	RENTAL OF EQUIP	20,000	0	20,000	9,665.00	.00	10,335.00	48.3%
11550000 522320	CELL PHONE	3,000	0	3,000	1,033.36	.00	1,966.64	34.6%
11550000 523201	POSTAGE	8,865	0	8,865	9,365.91	.00	-500.91	105.7%
11550000 523250	PRINTING AND BI	68,500	0	68,500	80.75	.00	68,419.25	.1%
11550000 523500	TRAVEL	81,245	0	81,245	338.09	.00	22,537.01	24.2%
11550000 523600	DUES AND FEES	4,990	0	4,990	17,971.26	.00	63,273.74	22.1%
11550000 523700	EDUCATION AND T	17,500	0	17,500	3,616.65	.00	1,373.35	72.5%
11550000 531100	GENERAL SUPPLIE	20,600	0	20,600	4,508.89	.00	12,991.11	25.8%
11550000 531150	AUTOMOTIVE SUP	0	0	0	4,982.40	.00	15,617.60	24.2%
11550000 531270	GASOLINE	20,000	0	20,000	3,516.53	.00	-3,516.53	100.0%
11550000 531400	BOOKS AND PERIO	2,000	0	2,000	5,887.88	.00	14,112.12	29.4%
11550000 531660	NON ASSET COMPU	214,780	0	214,780	934.26	.00	1,065.74	46.7%
11550000 531700	OTHER SUPPLIES	2,500	0	2,500	166,724.22	.00	48,055.78	77.6%
					259.31	.00	2,240.69	10.4%

TOTAL TAX ASSESSOR	3,850,712	0	3,850,712	1,301,462.49	6,874.90	2,542,374.61	34.0%
TOTAL GENERAL FUND	3,850,712	0	3,850,712	1,301,462.49	6,874.90	2,542,374.61	34.0%
TOTAL EXPENSES	3,850,712	0	3,850,712	1,301,462.49	6,874.90	2,542,374.61	34.0%

31.23%

Board of Tax Assessors Meeting

Minutes of the January 8, 2026 Meeting

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

Staff Present: Steve, Swindell, Sandy Forrester, Ricky Hitt, Lee Johnson, Blake McFarland, Becky Parker, Rhonda Peterson, Trey Stephens 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:** Mary Beth Burnette called the meeting to order.
2. **Approval of Agenda:** Motion by Mark Young to adopt the agenda, seconded by Raymond Gunnin and approved by each Board Member.
3. **Election of 2026 Officers:** Motion by Raymond Gunnin to nominate Mary Beth Burnette as Chairman, seconded by Mark Young and approved by all Members.

Motion by Mary Beth Burnette to nominate Raymond Gunnin as Assistant Chairman, seconded by Mark Young and approved by all Members.
4. **Appointment of Secretary:** Motion by Raymond Gunnin to appoint Jenny Thomas as Secretary, seconded by Mark Young and approved by each Board Member.
5. **Adoption of Board of Assessor's 2026 Meeting Calendar:** Motion by Mary Beth Burnette to approve the 2026 Board of Assessor's calendar, seconded by Mark Young and approved by each Board Member.
6. **Approval of Minutes:** Motion by Mark Young to approve the December 22, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
7. **Public Comments:** None.
8. **New Business:** Motion Mark Young to move Batch P1, Batch 1A and Batch EX-1 to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by each Board Member.

Consent Agenda:

Digest Changes:

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Appeal Changes

Batch EX-1, Exempt Digest Changes

9. **Motion by Mark Young to approve the 2025 State Utilities Digest, seconded by Tommy Mann and approved by each Board Member.**
10. **Motion by Mark Young to approve the 2026 Mobil Home Prebill, seconded by Tommy Mann and approved by each Board Member.**

11. Chief Appraiser Report

Steve reviewed the 2026 Budget Report

Steve discussed current Exemption issues with the Board.

The Board suggested Steve attend the annual Steering Committee meeting on February 10th.

The next BOA meeting will be Thursday, January 22, 2026 at 9:00 AM.

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

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary