

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**February 12, 2026**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: January 22, 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**

Mapping Department, Sandy Forrester, Senior Mapper  
**Batch 4, Annexation / Zoning Changes**

Residential Department, Lee Johnson, Senior Appraiser  
**Batch 3A, Appeal Changes**  
**Batch 3P, Prior Year Changes**

Commercial Department, Blake McFarland, Senior Appraiser  
**Batch 1A, Appeal Changes**  
**Batch 1P, Prior Year Changes**

**Prebill MH Appeals**  
**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**

- 6. Approval of Change in Assessment Notice for Sawnee Electric Mem Corp**
- 7. Chief Appraiser Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

# BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
03N18 - 148	PARR JOSEPH W	L05(ESC)	PER OWNER REQUEST	01
03N22A- 006	DORSEY ROBERT T JR	L01(ES3)	ROBERT DORSEY PASSED AWAY	01
03N30 - 151	CAMPBELL LOUIE	L05(ESC)	OWNER MOVED TO ELLIJAY	01
15N23L- 033	MURTHY POOJA N	L13 (ES1)	REMOVED BECAUSE THEY MOVED OUT OF COUNT	07
21N10B-A071	GAMBLE JOHN	L13(ES1)	PER OWNER REQUEST, FILING ON FL HOME	01
21N11E- 448	RAMSEY BOBBY	L01(ES3)	PER OWNER REQUEST	01

*Becky Parker*

Becky Parker, Senior Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

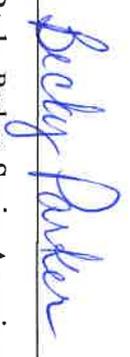
# BATCH E-1-1 CURRENT YEAR

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DIST
02N02D- 031	ABEL DAMIEN P	L13(ES1)	WRONG CODE L12, CORRECTED T	484600	625300	665600	01
02N03 - 049	MATTHEWS JEFFREY SHAIL13(ES1)	WRONG CODE L12, CORRECTED T	345500	599414	667741	01	
03N18C- 034	GHEQUIERE KRISTEN M	L01(ES3)	CORRECTED FLOAT BASE FOR TY	929200	1004300	958700	01
14N10A- 093	TANNER EMILY S	L08(EL6)	UPDATED L15 CODE TO L08	216400	395600	407300	03
14N10B- 003	MAFFETT PATRICK KELLY	L08(EL6)	UPDATED L15 CODE TO L08	433000	604600	607620	03
14N10C- 041	PHILLIPS NICOLE	L08(EL6)	UPDATED L15 CODE TO L08	359900	742400	742400	03
14N10C- 068	WALALCE NERRYLL E	L08(EL6)	UPDATED L15 CODE TO L08	239665	350400	448800	03
14N10H- 008	WENZEL REBECCA J	L08(EL6)	UPDATED L15 CODE TO L08	342800	581000	574800	03
14N10H- 012	FUNICELLI JILL	L08(EL6)	UPDATED L15 CODE TO L08	372900	600700	614000	03
14N12D- 083	ANDERSON MICAH E L G	L08(EL6)	UPDATED L15 CODE TO L08	344100	570500	596900	03
14N12D- 123	MARPLE KATE L	L08(EL6)	UPDATED L15 CODE TO L08	297200	486300	501800	03
14N12D- 244	IVEY NATHAN	L08(EL6)	UPDATED L15 CODE TO L08	44200	593200	613400	03
14N12E- 114	STEWART CHRISTI D	L08(EL6)	UPDATED L15 CODE TO L08	314400	637800	62600	03
14N12H- 017	OEYMANN JANE R	L08(EL6)	UPDATED L15 CODE TO L08	147800	348480	364190	03
14N12J- 002	PETERS VALERIE	L08(EL6)	UPDATED L15 CODE TO L08	284500	613500	606200	03
14N12J- 017	JACKSON CHRISTOPHER	L08(EL6)	UPDATED L15 CODE TO L08	471400	667500	659500	03
14N12J- 038	SAFI WAIS	L08(EL6)	UPDATED L15 CODE TO L08	721600	721600	709000	03
14N12J- 068	CROCKER JUSTIN	L08(EL6)	UPDATED L15 CODE TO L08	332900	695900	686600	03
14N15A- 002	MERRELL TIYA T	L08(EL6)	UPDATED L15 CODE TO L08	351894	616190	690900	03
14N15A- 270	STOKES THOMAS	L08(EL6)	UPDATED L15 CODE TO L08	331100	752400	747700	03
14N15C- 115	SEIBERT SCOTT L	L08(EL6)	UPDATED L15 CODE TO L08	287100	502600	481900	03
14N15C- 290	CANALES SINDY L & ROGEL	L08(EL6)	UPDATED L15 CODE TO L08	352600	546100	593200	03

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DIST
14N15C- 295	BUTLER MITCHELL IV	L08(EL6)	UPDATED L15 CODE TO L08	568900	568900	617300	03
14N16E- 007	SCHEIL KAREN FOWLER T	L08(EL6)	UPDATED L15 CODE TO L08	244640	279420	290280	03
14N16E- 078	ANDERSEN KAREN A	L08(EL6)	UPDATED L15 CODE TO L08	154500	280340	291480	03
14N17B- 017	HAYNES HUGH GERRY	L08(EL6)	UPDATED L15 CODE TO L08	110400	260470	251070	03
14N18G- 022	MILLINGS SARAH	L08(EL6)	UPDATED L15 CODE TO L08	302100	581600	557170	03
14N20A- 120	VILLALOBOS ELVIS	L08(EL6)	UPDATED L15 CODE TO L08	375400	560700	552600	03
14N20A- 696	MOORE WHITENY	L08(EL6)	UPDATED L15 CODE TO L08	550900	550900	546200	03
14N21C- 185	NAGY DAVID	L08(EL6)	UPDATED L15 CODE TO L08	154800	398200	393200	03
14N21C- 187	HAUGH TOBERT E	L08(EL6)	UPDATED L15 CODE TO L08	244200	410900	405600	03
14N22D- 184	BUELL JANICE A	L08(EL6)	UPDATED L15 CODE TO L08	205300	338100	352300	03
14N22F- 132	COLE DAMIEN SANCHEZ	L08(EL6)	UPDATED L15 CODE TO L08	528500	528500	522700	03
14N22F- 173	LITSKY LORI GAIL	L08(ES1)	UPDATED L15 CODE TO L08	411100	430400	425900	03
14N24A- 063	RAUDA RENE	L08(ES1)	UPDATED L15 CODE TO L08	124800	276690	276920	03
14N24A- 190	HULLING JOHN ARCHER	L08(EL6)	UPDATED L15 CODE TO L08	322300	322300	308600	03
14N24B- 027	EATON TERRI A	L08(EL6)	UPDATED L15 CODE TO L08	97668	330200	335860	03
14N24C- 196	LEE KATHY A	L08(EL6)	UPDATED L15 CODE TO L08	186800	448100	463900	03
14N24C- 270	TRAHAN PATRICIA ELIZABIL02	(ES3)	UPDATED L15 CODE TO L02	434500	440200	455900	03
15N04E- 451	DAVIS KACI DAY	L13(ES1)	WRONG CODE L12, CORRECTED T	433200	649190	695220	01
15N08F- 030	ROKOVITZ ROBERT R	L08(EL6)	UPDATED L15 CODE TO L08	165100	364090	356100	03
15N08F- 073	THOMAS LINDA	L08(EL6)	UPDATED L15 CODE TO L08	140800	397900	391600	03
15N08G- 036	MONTEALEGRE JOAQUIN EL08	(EL6)	UPDATED L15 CODE TO L08	130500	378400	384790	03
15N08G- 096	COCHRAN JUDY	L08(EL6)	UPDATED L15 CODE TO L08	111300	279300	280890	03
15N08H- 012	BAUER PETER	L08(EL6)	UPDATED L15 CODE TO L08	111000	322700	326490	03
15N08L- 136	HUGGINS JEROME D	L08(EL6)	UPDATED L15 CODE TO L08	146300	356200	350070	03

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DIST
15N13E-005	HACKLER GEORGE	L08(EL6)	UPDATED L15 CODE TO L08	138480	242270	246400	03
15N13E-038	MILLER JILL L	L08(EL6)	UPDATED L15 CODE TO L08	118200	249190	253400	03
15N13E-050	BEVIS CINDY	L08(EL6)	UPDATED L15 CODE TO L08	96700	209190	227960	03
15N13H-171	HARRIS LASHAUN	L08(EL6)	UPDATED L15 CODE TO L08	175299	376300	409680	03
15N13H-207	PADP,SKY JONATHAN P	L08(EL6)	UPDATED L15 CODE TO L08	190710	381960	415970	03
15N13H-286	GONZALEZ DORIANA TTE	L08(EL6)	UPDATED L15 CODE TO L08	146100	364680	400160	03
15N14E-092	JONES KENNETH HAMILTOL13(ES1)		WRONG CODE L14, CORRECTED T	352230	352230	398930	04
15N14H-113	SINGH DEVI S	L08(ES1)	UPDATED L15 CODE TO L08	113300	290220	281890	03
15N14L-085	WILLIAMS MICHELLE	L08(EL6)	UPDATED L15 CODE TO L08	154600	309100	343500	03
15N20F-245	ASHLEY DAVID H	L03(ES3)	WRONG CODE L04, CORRECTED	211600	429600	455400	04
15N22E-081	HADDOCK ZACHARY	L20(ES5)	FOR TY 25 OWNER APPLIED FOR L	323000	326440	322210	01
91N02-035	RANDALL ANNA N	L08(EL6)	UPDATED L15 CODE TO L08	247790	286440	325390	03
91N02-F004 A	KENNEDY JANICE M	L08(EL6)	UPDATED L15 CODE TO L08	93500	260700	256500	03
91N04-005 A	FOWLER DEBORAH E	L08(EL6)	UPDATED L15 CODE TO L08	92400	124160	125660	03
91N05-A050	DEMARCO HEATHER	L08(EL6)	UPDATED L15 CODE TO L08	139730	209390	212790	03
91N05-C009	RAMIREZ MARIO JUAREZ	L08(EL6)	UPDATED L15 CODE TO L08	118200	212440	230040	03
91N06-A004	JASZYNSKI MARY ANN	L08(EL6)	UPDATED L15 CODE TO L08	10400	191650	206750	03
91N06-B026	MUNN ROY A SR	L08(EL6)	UPDATED L15 CODE TO L08	157000	281510	290020	03
91N07B-B004A	CAGLE ROBERT J	L08(EL6)	UPDATED L15 CODE TO L08	198667	412540	451950	03
91N18-D017	SMITH BRIAN	L08(EL6)	UPDATED L15 CODE TO L08	64300	184310	204510	03
91N21-029	WILLIAMS MARY E	L08(EL6)	UPDATED L15 CODE TO L08	99000	246600	246500	03
91N21A-002	WHITTLE ANESSIA	L08(EL6)	UPDATED L15 CODE TO L08	115300	256190	261270	03
91N27-004	WESTBROOK HAROLD	L08(EL6)	UPDATED L15 CODE TO L08	55600	142820	141220	03
91N28-004 A	EL CATHY V	L08(EL6)	UPDATED L15 CODE TO L08	328800	882300	881400	03

PROPERTY ID      NAME      EXEMPTION      REASON      FLOAT BASE SW BASE      SW CURR TAX DIST  
91N28 - 076      PYE NATALIE E      L08(EL6)      UPDATED L15 CODE TO L08      93000      211208      202408      03

  
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Becky Parker, Senior Appraiser

  
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Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
2/12/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
MASSHALL MICHAEL JR R	01	155801	M	R	2025	\$49,054.00	\$0.00	None	None	TP provided boat storage information showing the boat is located in Florida.
YOUNG WILLIAM	01	153749	M	R	2025	\$4,035.00	\$0.00	None	None	This vessel was registered to Terrie Yamm on 10/10/24 in Bartow Co, so Mr. Young did not own this vessel for the 2025 tax year.
CONNOR ERIN M	01	153567	M	R	2025	\$42,527.00	\$0.00	None	None	TP provided cancellation on insurance showing that he did not own this vessel as of 1/1/25.
FISHER RANDY M	01	153050	M	R	2025	\$45,203.00	\$0.00	None	None	TP provided BOS showing boat sold 3/2/2024.
EXTRA SPACE MANAGEMENT INC	01	154387	B	R	2025	\$73,000.00	\$0.00	None	None	Duplicate account for account number 157729.
BOARDWALK STORAGE UNIVETER RD LLC	01	157729	B	NOD	2025	\$0.00	\$10,720.00	None	None	Duplicate account for account number 154387.
WILLIAMS JOHN JR R	01	147263	M	R	2025	\$7,408.00	\$0.00	None	None	TP provided docs proving boat sold on 5/24/2024.
WILLIAMS JOHN JR R	01	154608	M	R&R	2025	\$5,983.00	\$5,983.00	None	None	Boat no longer taxable with removal of account number 147263.
WILLIAMS JOHN JR R	01	154905	M	R&R	2025	\$2,866.00	\$2,866.00	None	None	Boat no longer taxable with removal of account number 147263.
WILLIAMS JOHN JR R	01	154911	M	R&R	2025	\$2,866.00	\$2,866.00	None	None	Boat no longer taxable with removal of account number 147263.
WILLIAMS JOHN JR R	01	154912	M	R&R	2025	\$5,623.00	\$5,623.00	None	None	Boat no longer taxable with removal of account number 147263.
MOODY JACK W	01	154007	M	R&R	2025	\$32,725.00	\$0.00	None	None	TP provided a PRC from Forsyth Co, showing the boat is no longer in Cherokee Co.
STRIVE 340, LLC	07	154205	B	R	2025	\$148,047.00	\$0.00	None	None	TP provided sales agreement dated 10/1/24 showing that he did not own this business in 2025.

TMA Account Manager



Chief Appraiser



2/12/2026  
Date Approved By Board

# MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 02/12/2026

BATCH #: 4 - ANNEXXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	YEAR	TAX	PREVIOUS	ANNEX	NEW	ZONING	PREVIOUS	ZONING	NEW	ORD#	NOTES	DIST	NOTICE
14N21 045	LEGACY DESIGN & DEVELOPMENT I	RUR	2026	01	03	AG	R-10	2509-003						03	
04N04 005	BERTAMINI DEVELOPMENT LLC	RUR	2026	01	02	AG	GC	2025-A-04	ALSO SEE 2025-R-04					02	

*Sandy Forrester*  
Sandy Forrester, Senior Tax Mapper

*Steve Swindell*  
Steve Swindell, Chief Appraiser

# 3A: Residential Appeal Changes

Meeting Date: 02/12/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N12E 324	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	503,300	500,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26572	01
14N24A 221	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	300,680	300,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26544	03
15N02C 500	SRP SUB LLC EQUITAX PROPERTY TAX ADVI	453,600	450,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26602	01
15N03A 025	SRP SUB LLC EQUITAX PROPERTY TAX ADVI	396,110	395,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26601	01
15N04A 061	KING HOLDINGS LLC	317,340	275,440	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28403	01
15N13G 048	2018-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	326,760	325,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26507	03
15N15C 131	2019-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	397,350	353,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26498	01
15N17F 196	SCHUESSLER SCOTT P EQUITAX PROPERTY TAX ADVI	934,000	920,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26593	07
15N18D 203	IH4 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	360,630	360,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26554	07
15N18F 091	KEEN GLENN	405,620	337,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26630	07
15N20F 236	2018-3 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	442,400	425,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26513	04
15N26G 205	PRAKASH RAM & EQUITAX PROPERTY TAX ADVI	693,400	693,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26590	04
21N09F 025	SN GEORGIA II LLC EQUITAX PROPERTY TAX ADVI	336,200	336,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26597	01
21N11A 234	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	370,440	367,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26549	01
21N12M 006	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	475,800	475,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26551	01
15		6,713,630	6,513,540			

**RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes**

**Tax Year: 2025**

**Meeting Date: 02/12/2026**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N18C-034	GHEsqUIERE KRISTIN M	\$986,500	\$929,200	CORRECTION FOR TAX YEAR 2023
03N18C-034	GHEsqUIERE KRISTIN M	\$1,004,300	\$946,800	CORRECTION FOR TAX YEAR 2024
03N18C-034	GHEsqUIERE KRISTIN M	\$1,015,800	\$958,700	CORRECTION FOR TAX YEAR 2025
14N03 - -043	WILLIAMS PERRY C	\$362,820	\$322,820	ACREAGE CORRECTION PER MAPPING AUDIT (14N03 043 A SPLIT FROM HERE)
14N03 - -043 A	VANGUARD ESTATE HOLDINGS LLC	\$0	\$40,000	NEW PARCEL FOR 2025 PER MAPPING AUDIT (SPLIT FROM 14N03 043)
21N09 - -219	PARKS GEORGE E III & CAM	\$383,950	\$307,350	CORRECTION FOR TAX YEAR 2025
21N09 - -219	PARKS GEORGE E III & CAM	\$372,150	\$295,550	CORRECTION FOR TAX YEAR 2024
21N09 - -219	PARKS GEORGE E III & CAM	\$394,850	\$301,750	CORRECTION FOR TAX YEAR 2023



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 02/12/2026**

# 1A: Commercial Appeal Changes

Meeting Date: 02/12/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 001 C	CS1031 QUINCY APARTMENTS ST LLC FLANAGAN BILTON LLC	86,075,500	73,695,100	VA @ \$73,695,100 (NO NOTICE)	28341 01	
15N12 066	FOWLER CROSSING PARTNERS LP UNDERWOOD SCOGGINS LLC	12,818,530	9,400,000	VA @ \$9,400,000 (NO NOTICE)	28334 07	
15N12 255	HP HERITAGE WALK HOLDINGS LLC HLR LAW	2,316,250	2,292,440	SC HELD ON 1/28/2026, SETTLED AT \$2,292,440. 299C APPLIES. NO NOTICE REQUIRED.	28264 07	
15N13B 012	LAFS INVESTMENTS LLC EQUITAX PROPERTY TAX ADVI	826,200	449,400	NO CHANGE IN VALUE, VA (NO NOTICE)	26577 03	
15N18 043 C	PIONEER WMC LLC FLANAGAN BILTON LLC	5,680,900	5,051,700	VA @ \$5,051,700 (NO NOTICE)	28329 07	
15N18 043 D	PIONEER WMC LLC FLANAGAN BILTON LLC	3,867,670	3,867,670	NO CHANGE IN VALUE, 299C APPLIES, VA (NO NOTICE)	28328 07	
15N26 154 A	INLAND SE CANTON HICKORY LLC FLANAGAN BILTON LLC	9,731,500	8,642,800	VA @ \$8,642,800 (NO NOTICE)	28331 01	
91N16 055	5394 NORTH MAIN LLC PROPERTY TAX CONSULTANTS	1,783,100	1,375,000	SC HELD ON 2/04/2026. AGREEMENT REACHED AT \$1,375,000. 299C APPLIES. NO NOTICE REQUIRED.	25910 3B	
91N16 152 C	131 W MARILETTA ST LLC PROPERTY TAX CONSULTANTS	750,250	510,000	SC HELD ON 2/04/2026. SETTLEMENT REACHED AT \$510,000. 299C APPLIES. NO NOTICE REQUIRED.	25908 3B	
9		123,849,900	105,284,110			

*AK*

*MSO*

*Stacy Van Well*

**COMMERCIAL / INDUSTRIAL DIGEST CHANGES**

Tax Year: 2025

Batch: 1P - Prior Year Changes

Meeting Date: Thursday, February 12, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
91N16 - 083001	ROACH, THOMAS A JR	\$513,200	\$0	PARCEL SHOULD HAVE BEEN DELETED FOR THE 2025 TAX YEAR	
91N16 - 083001	ROACH, THOMAS A JR	\$323,700	\$0	PARCEL SHOULD HAVE BEEN DELETED FOR THE 2024 TAX YEAR	
91N16 - 083001	ROACH, THOMAS A JR	\$321,400	\$0	PARCEL SHOULD HAVE BEEN DELETED FOR THE 2023 TAX YEAR	



Blake McFarland, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

# Prebill MH Appeals

Meeting Date: 02/12/2026

Tax Year: 2026

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2856	SMITH KATHY INTRIAGO	68,530	52,930	MH VALUE LOWERED DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	28491
1		68,530	52,930		

*Kathy P. Intriago*

*John W. Smith*

**MOBILE HOME DIGEST CHANGES**

**BATCH #: MH1**

**MEETING DATE: 2/12/2026**

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
MORRIS, CODY ALAN	14N12B 050 MH05608		\$7,994	\$0	MH REMOVED FROM 2026 PREBILL DIGEST HOMESTEAD APPLIED FOR
HENSON, CAROL	14N22C 040 MH05160		\$3,141	\$0	MH REMOVED FROM 2026 PREBILL DIGEST DEMOED BEFORE JAN 1
ABERNATHY, FRED DENNIS	15N14 266 MH02514		\$1,000	\$0	MH REMOVED FROM 2026 PREBILL DIGEST DEMOED BEFORE JAN 1
ALLISON, RAYMON ERIC JR	21N07 034 5469678		\$11,907	\$0	MH REMOVED FROM 2026 PREBILL DIGEST DEMOED BEFORE JAN 1
PATTERSON, ALEX	22N11 093 5681862		\$70,307	\$0	MH REMOVED FROM 2026 PREBILL DIGEST HOMESTEAD APPLIED FOR

**LEAD APPRAISER:**

*Paula J. Hts*

**CHIEF APPRAISER:**

*Alex Patterson*

# 5A: Rural Appeal Changes

Meeting Date: 02/12/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N23 005 D	JULIAN STEVEN W HLR LAW	2,135,600	2,000,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28257	01
1		2,135,600	2,000,000			

*Rich T. Hoto*

*John R. Hill*

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, February 12, 2026

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV CUV	Explanation
		Previous CUV:	Current CUV	Current CUV	FMV CUV		
02N01 - -002	HONEYSUCKLE FARMS LLC	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
02N10 - -007	JULIE LIN MOHR LIVING TRUST	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
02N10 - -055	BUCKNER KELLY A	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N09 - -010 A	S & T PINYAN FAMILY TRUST	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N09 - -052	WARBINGTON RANDY L & MARIE C	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N12 - -036	MURCHISON DANIEL J II & KRISTI L	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N15 - -006	JAMES ERIC LEE & SANDRA PAIGE	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N15 - -006 A	JAMES ERIC LEE & SANDRA PAIGE	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N18 - -005 A	TERRY LEE STUECK REVOCABLE TRUST	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N19 - -009	MOORE JOE STANLEY	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N10 - -001	MOORE JOE STANLEY & TIMOTHY I & KELLY LINDA	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N10 - -001 A	MOORE JOE STANLEY ETAL	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
22N09 - -002	JOE STANLEY MOORE 2009 FAMILY TRUST	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
22N09 - -003	UNDER WILL OF T K MOORE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
22N09 - -004 B	T K MOORE JR ESTATE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
22N11 - -109	NEW REAL ESTATE LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026

*Ricky P. 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, February 12, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N22 - -020	BROOKS JODIE	\$0	\$0	FMV	2023 COVENANT BREACHED WITH NO
		\$0	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESY

*Ricky Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, February 12, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N05 - -001 B	LITTLE RIVER SWAMP LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N12 - -005 A	CS & AS HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -045 A	MCGAHEE JASON STAN & SHANNON DELANE	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N11 - -093 A	FREE TOMMY A	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N14 - -058 B	HOPKINS SUSAN T & LARRY P	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N15 - -007 A	REINHARDT NATHAN LANE	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N18 - -064	MEYERS ELIZABETH L & CHARLES J	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N22 - -056	BROOKS SAMUEL T	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N30 - -149	COCHRAN EDWIN WATSON & JEANNIE HEARD TTE	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N02 - -016	MCVAY CHEROKEE COUNTY R LAND TRUST	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N06 - -074	MCVAY CHEROKEE COUNTY R LAND TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N07 - -005 C	VICKERS JAMES P JR & KATHLEEN C	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N07 - -073 A	JOHNSON DWIGHT E & INEZ LENORIA	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
15N29 - -100 C	COOK STEVEN L & KENDRA M	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
23N06 - -040	MCVAY CHEROKEE COUNTY R LAND TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N07 - -080 K	STANCL MARY K	\$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, February 12, 2026

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -002	HONEYSUCKLE FARMS LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N06 - -077	REAL ESCAPE LLC	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -007	JULIE LIN MOHR LIVING TRUST	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -055	BUCKNER KELLY A	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N09 - -010 A	S & T PINYAN FAMILY TRUST	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N09 - -052	WARBINGTON RANDY L & MARIE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -005 A	TERRY LEE STUECK REVOCABLE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -020	BROOKS JODIE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N11 - -109	NEW REAL ESTATE LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

  
 Ricky Hitt, Senior Rural Appraiser

  
 Steve Swindell, Chief Appraiser

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: \_\_\_\_\_

Page: 1

District		Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CANTON	USNEMC-003	0	99,326	100,889	40,356	_____
COUNTY UNINCORPORATED	USNEMC-001	0	36,341,054	36,912,913	14,765,165	_____
HOLLY SPRINGS	USNEMC-004	0	8,500,686	8,634,452	3,453,781	_____
<b>Company Total</b>		0	44,941,066	45,648,254	18,259,302	_____

\*\*\*\*\* NOTICE TO THE TAXPAYER \*\*\*\*\*

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (678) 493-6120.

Mary Beth Burnette  
\_\_\_\_\_  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

02/12/2026  
Date of Notice



## Cherokee County Board of Tax Assessors 2026 Meeting Schedule

The Cherokee County Board of Tax Assessors will hold regular meetings on the second and fourth Thursday of every month at 9:00 a.m. with the exceptions noted below. All meetings will be held at 2782 Marietta Hwy. Ste 200 Canton, GA 30114 in the conference room unless otherwise noted.

January 8, 2026 - Thursday  
January 22, 2026 - Thursday  
February 12, 2026 - Thursday  
February 26, 2026 - Thursday  
March 12, 2026 - Thursday  
March 26, 2026 - Thursday  
April 9, 2026 - Thursday  
\*April 16, 2026 - Thursday  
May 14, 2026 - Thursday  
May 28, 2026 - Thursday  
June 11, 2026 - Thursday  
June 25, 2026 - Thursday  
July 9, 2026 - Thursday  
\*July 30, 2026 - Thursday  
August 13, 2026 - Thursday  
August 27, 2026 - Thursday  
September 10, 2026 - Thursday  
September 24, 2026 - Thursday  
October 8, 2026 - Thursday  
October 22, 2026 - Thursday  
November 12, 2026 - Thursday  
\*November 23, 2026 - Monday  
December 10, 2026 - Thursday  
\*December 21, 2026 - Monday

## **Board of Tax Assessors Meeting**

### **Minutes of the January 22, 2026 Meeting**

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

**Staff Present:** Steve, Swindell, Ricky Hitt, Sandy Forrester, Lee Johnson, Blake McFarland, Becky Parker, Rhonda Peterson, Trey Stephens, Jenny Thomas, Devin Forrester, Mike Boling, Jeff Plumb, Shayne Dukes, Wiley Sims and Jim McCulley 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 Raymond Gunnin and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Mark Young to approve the January 8, 2026 meeting Minutes, seconded by Raymond Gunnin and approved by each Board Member.
- 4. Public Comments:** None.
- 5. New Business:** Motion Mark Young to move Batch E-1, Batch E-1-1, Batch P1, Batch 1A, Batch EX-1, Batch MH1, Batch 5A, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CR and Batch 5P to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by each Board Member.

#### **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

Steve reviewed the 2026 Budget Report

Steve reviewed the following ratios:

### Sales Ratios 01/08/2026 (Jan - Dec 2025 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	4825	0.3845	0.9613	0.1530	1.0402
Agricultural	588	0.3534	0.8835	0.4186	1.2108
Commercial	106	0.2748	0.6870	0.4124	1.2083
<u>Industrial</u>	<u>18</u>	<u>0.31939</u>	<u>0.4848</u>	<u>0.4432</u>	<u>1.0993</u>
<b>Overall</b>	<b>5544</b>	<b>0.3830</b>	<b>0.9575</b>	<b>0.1859</b>	<b>1.0903</b>

Steve and Trey attended the State of the County luncheon yesterday.

Steve had a CAVEAT and DOR course follow up discussion with the Board.

The next BOA meeting will be Thursday, February 12, 2026 at 9:00 AM.

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

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

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MaryBeth Burnette, Chairman

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Jenny Thomas, Secretary