

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**February 26, 2026**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: February 12, 2026 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

**Digest Changes:**

Front Office, Becky Parker, Receiver of Records

**Batch E-1**, Dropped Exemptions

**Batch E-2**, Reinstated Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

**Batch P1**, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3P**, 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

**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
03N12E-194	CRISAN DRAGOS ALIN TTE	L13(ES1)	HAS EXEMPTIONS ON 14N15A-528	01
15N02C-105	HANGAR SANDRA D	L05(ESC)	PER OWNER REQUEST	01
15N06K-118	HAMES JORDAN MATTHEW	L13(ES1)	PER OWNER FILED ON 21N10G-009	01
15N10B-064	HANNOUSH REMOUN	L01(ES3)	PER OWNER REQUEST	07
15N13F-098	GARCIA ERICA	L13(ES1)	OWNER FILING ON 402 LAKE POINT FOR TY 2026	01
15N19-023	WESTBROOK DAVID R	L13(ES1)	OWNER FILED ON 02N06-196 B FOR TY 26	01
15N20-561 B	WEST HENSLEY E TRUSTEE	L05(ESC)	OWNER HAS EXEMPTIONS ON 15N20-561 F SINCE 2	01
15N24C-048	REEVES ROBERT E	L01 (ES3)	MOVED FROM PROPERTY	01
15N27A-093	LOPEZ SUSANA MARIE	L13(ES1)	OWNER MOVED TO TEXAS	01
15N29A-500	DAILEY RYAN M	L13(ES1)	OWNER FILED ON 15N22H-048	01
21N06D-016	HAXTON DAVID	L01 (ES3)	MOVED FROM PROPERTY 2/19/26	01
21N10D-009	SADOWSKI JOANN	L05(ESC)	OWNERS ARE RENTING OUT HOME	01
21N12H-254	HAIDARA MOHAMED	L13(ES1)	PER OWNER FILED ON 21N11E-404	01
22N12-025	PATTERSON RUTH F	L05(ESC)	PER OWNER REQUEST	01
22N15-07107	MARTIN MARY K	L01(ES3)	PER OWNER REQUEST	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

# BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2026

Meeting Date 2/26/2026

MAP & PARCEL	NAME	EXEMPTION	REASON
14N03 - 036	ROEBUCK HALEY M	L13(ES1)	ADD TY 2019-2026, REMOVED IN ERROR

  
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Becky Parker, Senior Appraiser

  
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Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
2/26/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WICKSHIRE SENIOR LIVING	03	146302	B	R	2025	\$60,999.00	\$0.00	None	None	TP provided sales agreement showing business sold 10/2/2024.
BEKMAN ENTERPRISES INC	04	146685	B	R&R	2025	\$25,000.00	\$25,000.00	None	None	Tax district correction from 07 to 04, as well as mailing address update.
PEACHY CLEAN LAUNDRY	01	138414	B	R&R	2025	\$25,395.00	\$25,395.00	None	None	Tax district correction from 07 to 01.
GRAND SLAM ATHLETICS	02	154306	B	R	2025	\$60,000.00	\$0.00	None	None	Duplicate account for account number 154303.
NORTH AMERICA LANDSCAPE	02	154304	B	R	2025	\$50,000.00	\$0.00	None	None	Duplicate account for account number 154301.
GEORGIA URGENT CARE OF ALPHARETTA LLC	01	141462	B	R	2025	\$66,787.00	\$0.00	None	None	TP did not own as of 1/1/2022, new owner has been filing under their own account number.
GEORGIA URGENT CARE OF ALPHARETTA LLC	01	141462	B	R	2024	\$70,306.00	\$0.00	None	None	TP did not own as of 1/1/2022, new owner has been filing under their own account number.
GEORGIA URGENT CARE OF ALPHARETTA LLC	01	141462	B	R	2023	\$70,306.00	\$0.00	None	None	TP did not own as of 1/1/2022, new owner has been filing under their own account number.
GEORGIA URGENT CARE OF ALPHARETTA LLC	01	141462	B	R	2022	\$71,295.00	\$0.00	None	None	TP did not own as of 1/1/2022, new owner has been filing under their own account number.

TMA Account Manager



Chief Appraiser



2/26/2026

Date Approved By Board

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

**Tax Year: 2025**

**Meeting Date: 02/26/2026**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N06J- -154	MANN'S ROBERT NATHANIEL	\$535,600	\$399,100	CORRECTION FOR TAX YEAR 2023
15N06J- -154	MANN'S ROBERT NATHANIEL	\$588,000	\$435,900	CORRECTION FOR TAX YEAR 2024
15N06J- -154	MANN'S ROBERT NATHANIEL	\$563,900	\$420,400	CORRECTION FOR TAX YEAR 2025
15N11B- -233	DOWD LORRAINE M	\$425,040	\$416,540	CORRECTION FOR TAX YEAR 2023
15N11B- -233	DOWD LORRAINE M	\$483,720	\$474,020	CORRECTION FOR TAX YEAR 2024
15N11B- -233	DOWD LORRAINE M	\$501,200	\$491,300	CORRECTION FOR TAX YEAR 2025

  
Lee Johnson, Senior Residential Appraiser

  
Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 02/26/2026**

# Prebill MH Appeals

Meeting Date:

02/26/2026

Tax Year:

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
3756	THOMASON JAMES PHILLIP	1,500	0	MH REMOVED FROM 2026 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	28492
1		1,500	0		

*Phillip J. Thomason*

*Thomas R. ...*

**MOBILE HOME DIGEST CHANGES**

**BATCH #:** MHI

**MEETING DATE:** 2/26/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
COHEN, DONALD I & DARLA D	14N14 051 MH03324		\$9,459	\$0	MH REMOVED FROM 2026 PREBILL DIGEST DEMOED BEFORE JAN 1

**LEAD APPRAISER:**

*[Handwritten Signature]*

**CHIEF APPRAISER:**

*[Handwritten Signature]*

# 5A: Rural Appeal Changes

Meeting Date:

02/26/2026

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N27 011	GODDARD ROBERT C III QUITO ANDERSON	342,760	238,560	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26208 01	

*Paul J. H. H.*

*Shirley L. H.*

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: 5CA CUYA Approvals (Send New Notice)

Meeting Date: Thursday, February 26, 2026

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV CUV	Explanation
		Previous CUV:	Current CUV	Current CUV	FMV CUV		
03N07 - -010 B	COVINGTON DAVID P	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N09 - -034	RICHARDSON WILLIE MAE	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N09 - -040	RICHARDSON WILLIE M	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N15 - -004 C	HUTSON GERTRUDE ELIZABETH	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N22 - -070	BROOKS BARBARA & BRENDA	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N22 - -070 A	BROOKS BARBARA & BRENDA	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N22 - -070 B	BROOKS BARBARA & BRENDA	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N22 - -070 C	BROOKS BARBARA & BRENDA	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N25 - -020	PRANCE EDWARD L & KELLEY TTE	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N08 - -039	HOLCOMBE MARK FOSTER & LINDA MARIE	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N21 - -035 A	MARCINKO STEVE	\$0	\$0	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N22 - -235	ESAM311 LLC	\$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	
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*Ricky Hit*

Ricky Hit, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # SCB

Conservation Use Breaches

Meeting Date:

Thursday, February 26, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N01 - -036	JONES JAMES HAROLD	\$416,860	\$416,860	FMV	2023 COVENANT BREACHED WITH NO
		\$10,205	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESY
04N01 - -011	TRUST AGREEMENT OF CYNTH	\$695,800	\$695,800	FMV	2023 COVENANT BREACHED WITH NO
		\$34,644	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESY

*Ricky Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, February 26, 2026

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV CUV	Explanation
		Previous CUV:	Current CUV	Current CUV	FMV CUV		
03N21 - -125 A	WYATT KENNETH & EMILY	\$0	\$0	\$0	\$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
15N18 - -171	NEESE FRANK DAVIS SR & RICKY DAVIS TRUSTEE	\$0	\$0	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

*Ricky Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Meeting Date: Thursday, February 26, 2026

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N01 - -036	JONES JAMES HAROLD	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N09 - -034	RICHARDSON WILLIE MAE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N09 - -040	RICHARDSON WILLIE M	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -070	BROOKS BARBARA & BRENDA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -070 A	BROOKS BARBARA & BRENDA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -070 B	BROOKS BARBARA & BRENDA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -070 C	BROOKS BARBARA & BRENDA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N25 - -020	PRANCE EDWARD L & KELLEY TT	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N01 - -011	TRUST AGREEMENT OF CYNTHIA	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N08 - -039	HOLCOMBE MARK FOSTER & LIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N22 - -235	ESAM311 LLC	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, February 26, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N04 - -120 B	RED BARN HOLDING GROUP L	\$998,200	\$423,500	FMV	ERROR CORRECTION FOR TAX YEAR 2025
		\$0	\$0	CUV	

*Ricky P. Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

## Board of Tax Assessors Meeting

### Minutes of the February 12, 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, Berrie Holmes, 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:** 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 January 22, 2026 meeting Minutes, seconded by Tommy Mann 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 4, Batch 3A, Batch 3P, Batch 1A, Batch 1P, Prebill MH Appeals, Batch MH1, Batch 5A, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann 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

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. Motion by Mark Young to approve Change in Assessment Notice for Sawnee Electric Mem Corp, seconded by Tommy Mann and approved by all Members.**

**7. Chief Appraiser Report**

Steve reviewed the 2026 Budget Report

Steve attended the DOR Steering Committee meeting in Summerville this past Tuesday.

Steve and Trey presented at the Will Cagle Town Hall meeting last week.

Steve discussed the proposed HB 1116 with the Board.

The Board voted to amend the projected April 23<sup>rd</sup> meeting date to April 16<sup>th</sup> due to scheduling conflict with continuing education.

The next BOA meeting will be Thursday, February 26, 2026 at 9:00 AM.

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

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

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MaryBeth Burnette, Chairman

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Jenny Thomas, Secretary