

Cherokee County Board of Tax Assessors
Regular Meeting
March 12, 2026

1. **Call to Order**
2. **Adopt Agenda**
3. **Approve Minutes: February 26, 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

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Mobile Home Digest Changes
Batch MHP, Previous year
Batch 5CA, CUVA Appeals
Batch 5CB, CUVA Breaches
Batch 5CC, CUVA Continuation
Batch 5CR, CUVA Releases

6. **Approval of the Personal Property 2026 Audit Selection**
7. **Chief Appraiser's Report**
8. **Attorney's Report / Executive Session**
9. **Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
02N03 - 033	RAY GAIL T	L01(ES3)	OWNER IS DECEASED	01
02N12 - 148	MASHBURN RICHARD	L13(ES1)	OWNER FILING ON 230 HAWKS LAKE DR	01
14N12B- 094	VAN DEVANDER ANGELA F/K/	L13(ES1)	OWNER FILED ON 14N25-026	01
14N12B- 118	WEST BETTY & MONTGOMER	L05(ESC)	PER OWNER REQUEST	01
14N12G- 153	JONES ASHLEY	L13(ES1)	OWNER FILING ON 409 VALLEY VIEW TRL	03
15N04E- 378	GAINES VANESSA W	L01(ES3)	PER OWNER PASSED AWAY & REMOVED OFF OF DEED	01
15N07C- 173	HALL KELLY SCOTT TTE	L13(ES1)	PER OWNER REQUEST	01
15N09F- 065	ROMERO ELLA	L13(ES1)	OWNER FILING ON 345 DENALI BUTTE TER	04
15N16K- 031	YU RICHARD YPOUNG JUN	L03(ES3)	OWNER MOVED TO GWINNETT	04
15N18G- 234	LEIGH-MANUELL MEGHAN	L13(ES1)	PER OWNER REQUEST	07
15N24T- 101	FARAHANI AYSAN	L13(ES1)	PER OWNER FILED ON 15N29C-002 FOR TY 2026	07
15N26K- 032	NIXON MARY LOU	L01(ES3)	OWNER FILING ON 22N16-10003	01
21N10A-A145	GRIGSBY ERIN J	L13(ES1)	OWNERS FILING ON 307 WOODSTOCK SEVEN DR	01
21N12L- 203	DOPPALAPUDI SRINIVASARA	L13(ES1)	OWNER FILED ON 21N11N-352	01
22N18 - 325	MEREDITH RONALD L	L01(ES3)	PER OWNER REQUEST	01

Becky Parker

Becky Parker, Senior Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST	FLOAT BASE	SW BASE	SW CURR
14N13 - 021 A	JENKINS CHARLES ROY	L01(ES3)	FOR TY 24, 25, & 26, DROPPED IN ERROR	01	163600	372550	406420



Becky Parker, Senior Appraiser



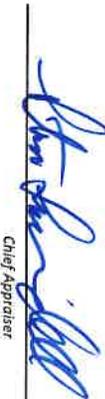
Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
3/12/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
EMERY DEBBIE	01	150683	M	R	2025	\$35,439.00	\$0.00	NONE	NONE	TP provided BILL of Sale showing boat sold 12/21/2023.
EMERY DEBBIE	01	150683	M	R	2024	\$35,439.00	\$0.00	NONE	NONE	TP provided BILL of Sale showing boat sold 12/21/2023.



TMA Account Manager



Chief Appraiser

3/12/2026

Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 3/12/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
MERTINS, VICTORIA	03N14 055 5682078		\$80,925	\$0	MH REMOVED FROM 2026 PREBILL DIGEST 72344 FILED
LABOUNTY, LETA	14N06 066 MH04288		\$7,820	\$0	MH REMOVED FROM 2026 PREBILL DIGEST & ADDED TO REAL PROPERTY DIGEST
BROOKS, WAYNE	14N07 016 MH00118		\$1,000	\$0	MH REMOVED FROM 2026 DIGEST DUE TO CONDITION
GREGORY, HERMAN	14N07 105A MH05855		\$1,000	\$0	MH REMOVED FROM 2026 PREBILL DIGEST DUE TO CONDITION
TOWE, LISA MELINDA & DARREN	14N25 056 MH04762		\$9,229	\$0	MH REMOVED FROM 2026 PREBILL AGENDA HOMESTEAD APPLIED FOR

LEAD APPRASIER:

Keith J. Harris

CHIEF APPRAISER:

Ann Marie

DATE APPROVED BY B.O.A.

Thursday, March 12, 2026

MHP- PREVIOUS YEARS

BATCH #: MHP

MEETING DATE: 3/12/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
SIMPSON, JEREMY & ALYSON	03N14 055		\$87,000	\$168,619	MH ADDED TO 2025 REAL PROPERTY DIGEST 7234A FILED
MERTENS, VICTORIA	03N14 055 5682078		\$81,619	\$0	MH REMOVED FROM 2025 PREBILL DIGEST 7234A FILED
BROOKS, WAYNE	14N07 016 MH00118		\$1,000	\$0	MH REMOVED FROM 2025 PREBILL DIGEST DUE TO CONDITION
GREGORY, HERMAN	14N07 105A MH05855		\$1,000	\$0	MH REMOVED FROM 2025 PREBILL DIGEST DUE TO CONDITION

LEAD APPRASIER:

Paul T. Acker

CHIEF APPRAISER:

John S. Williams

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, March 12, 2026

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV	CUV	
02N01 - -257	COCKER LAKE PROPERTIES LLC	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
02N12 - -044	BAREIS ELIZABETH B	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
02N13 - -089	ALFORD KAREN	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N03 - -002	GANSTER ZACHARY S & KAREY L	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N06 - -027 A	DOWNS CLYDE BRENDAN & MORGAN ASHLEY	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N06 - -037	MASTRO DAVID M	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N07 - -067	ZISSER KELLEY	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N10 - -119	MCFARLAND JIMMY L	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N18 - -084	MORRIS WILLIAM H JR	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N24 - -071	STANZIONE ROBERT J & KAYE M	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N30 - -054	DOULGERAKIS JOHN	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
04N02 - -028	TURNER TERRY	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
04N05 - -033 A	HOLLABAUGH RICHARD W & JAN D	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
04N07 - -020	MILLER MARK H & MARCI K	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N08 - -018 D	DUVALL MATTHEW ERIC & ELIZABETH MARIE TTE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N08 - -018 G	WILSON MARION A JR & JAMEE R	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N06 - -127	DEBORD LESLIE ALAN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N07 - -030 A	GOBER C J JR & AMELIA	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N08 - -007 C	SHARP DOUG & CYNTHIA	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N08 - -012	GARRETT R B III & BARBARA H	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N08 - -048 A	CORNELIISON KENNY E & TERRY D	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N09 - -005 A	YOUNG HENRY LEWIS III	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N01 - -106	BOSWELL VICKIE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N03 - -033	POOLE SHANE D & VIRGINIA L	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N03 - -033 A	POOLE SHANE DURAND & JOHN CLIFTON	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N03 - -080	CARTER STACY	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N08 - -019 H	LONER JAMES RONNIE & BARBARA G	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N08 - -087 G	CALLAHAN WILLIAM MATTHEW	\$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
14N08 - -112 B	BOONE JUSTIN GLENN & KIMBERLY LYNN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N14 - -020	COX MARION ARNOLD & JUDY G	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N14 - -021	COX AMY	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N15 - -054 A	CAGLE WILLIAM GRADY JR & BEVERLY C	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N18C- -026 A	GOODWIN DEBRAS	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N18C- -028	SWORDS EDWIN I III	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N22 - -112 E	LEVIN MARK TRUSTEES	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N25 - -081	BARRETT ROBERT DOUGLAS	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N29A- -020	TRUSTEES-GATES FAMILY TRUST	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N02 - -089	TRUST UNDER WILL OF JACK DEAN HILLHOUSE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N14 - -140	LONG JAMES MARTIN & JAMES EDGAR JR	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N14 - -235	LONG JAMES MARTIN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N15 - -090 A	ELLIOTT DONALD E	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N19 - -147 A	PEACOCK JOHN D & LINDA H	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
21N05 - -252 B	FAMILY THOMPSON FARM 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
22N12 - -063	CHARBONNEAU BARBARA CHERYL S & SATTERFIELD REX	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
22N12 - -063 C	PATTERSON JAMES H & BONITA SATTEFIELD	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N02 - -028	MARSHALL JOYICE TEAGUE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N03 - -001 P	LOGAN PERRY W & TERRI J	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N04 - -005	MILLER JAY BRITTEN JR (LIFE ESTATE)	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N06 - -025	SHILOH HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N06 - -025 A	SHILOH HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N06 - -026 D	SMITH RUBIN A JR	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT 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

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, March 12, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N16 - -166	BROOKS, JENNIFER	\$307,800	\$307,800	FMV	2023 COVENANT BREACHED WITH FULL PENALTY FOR TAX YEAR 2026; REMOVED ESV
		\$8,530	\$0	CUV	

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, March 12, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -034	ATTEBERRY JENT & BROOKE	\$0	\$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N01 - -125	DOSS LACELLE WILBURN TTE	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N01 - -145	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N01 - -145 B	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N01 - -145 C	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N01 - -145 D	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N10 - -106	CHUKKAR FARM LLC	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N10 - -144 A	HALL MICHAEL J & MICHELLE A	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N05 - -026	CHUMLEY JOYCE & MIKE	\$0	\$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -096	CLANTON DOUGLAS WINFIELD TRUSTEE	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -146 B	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -148	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -148 A	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -148 B	DOSS LACELLE W & PAULETTE L TTE	\$0	\$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -229	HILL KATHRYN T LIFE ESTATE	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N22 - -142	SMITHWICK DWIGHT	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N05 - -068 A	BYESS CAROLYN MARIE	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N08 - -011	WHITAKER WILLIAM E	\$0 \$0	\$0 \$0	FMV CUV	2021 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N07 - -046 C	BLACKMAR FRANCIS BURTON II	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N09 - -080	CLINE MARIA TRINY & SHERRER WILLIAM MICHAEL	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N19 - -097	SMITH FRED & VERLA	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N20 - -016	STANDRIDGE TONI TURNER	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N28 - -033	QUINN RHONDA N	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N29 - -101 B	THREEWITT WILLIAM LANCE & BARBARA SMITH	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N30 - -195	EPPERSON JOSH H	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
21N01 - -012 A	SOWA WALTER FRANCIS & LISA LEE	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N02 - -015	CLEGHORN DAVID A	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N02 - -017	WILLIAMS SHELLY W	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N03 - -001 G	SLAYDEN PRESTON MICHAEL & JENNIFER NICHOLE TTE	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
23N07 - -080 L	CLEGHORN JEFFREY S	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N08 - -012 F	PAYNE CHARLES DOUGLAS	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N08 - -012 G	PAYNE CHARLES DOUGLAS	\$0 \$0	\$0 \$0	FMV CUV	2017 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, March 12, 2026

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N12 - -044	BAREIS ELIZABETH B	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N13 - -089	ALFORD KAREN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N07 - -067	ZISSER KELLEY	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N10 - -119	MCFARLAND JIMMY L	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N16 - -166	BROOKS, JENNIFER	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -071	STANZIONE ROBERT J & KAYE M	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N30 - -054	DOULGERAKIS JOHN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N02 - -028	TURNER TERRY	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N07 - -020	MILLER MARK H & MARCI K	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N08 - -018 D	DUVALL MATTHEW ERIC & ELIZ	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -127	DEBORD LESLIE ALAN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -030 A	GOBER C J JR & AMELIA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -007 C	SHARP DOUG & CYNTHIA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -012	GARRETT R B III & BARBARA H	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -048 A	CORNELLISON KENNY E & TERRY	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01 - -106	BOSWELL VICKIE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03 - -080	CARTER STACY	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N08 - -019 H	LONER JAMES RONNIE & BARBA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -054 A	CAGLE WILLIAM GRADY JR & BE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N18C -026 A	GOODWINN DEBRA S	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N18C -028	SWORDS EDWIN I III	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N22 -112 E	LEVIN MARK TRUSTEES	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 -081	BARRETT ROBERT DOUGLAS	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N29A -020	TRUSTEES-GATES FAMILY TRUST	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N02 -089	TRUST UNDER WILL OF JACK DE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N14 -140	LONG JAMES MARTIN & JAMES E	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N15 -090 A	ELLIOTT DONALD E	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N19 -147 A	PEACOCK JOHN D & LINDA H	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 -252 B	FAMILY THOMPSON FARM LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12 -063	CHARBONNEAU BARBARA CHER	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12 -063 C	PATTERSON JAMES H & BONITA S	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N03 -001 P	LOGAN PERRY W & TERRI J	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N04 -005	MULLER JAY BRITTEN JR (LIFE ES	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 -025	SHILOH HOLDINGS LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 -025 A	SHILOH HOLDINGS LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 -026 D	SMITH RUBIN A JR	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

2026 AUDIT SELECTIONS

ACCT	BUSINESS NAME	ORIGIN DATE	VALUE	FORCED Y/N	COST	
143026	LEAD EDGE DESIGN GROUP		2019	168,215	Y	500
124315	PINEAPPLE PARK	BEFORE TMA		200,000	Y	500
143538	3 BROTHERS		2020	322,564	N (HD EQUIP)	500
138980	THOMAS M PHILLIPS	BEFORE TMA		148,500	N	500
143417	J.G. LEONE ENTERPRISES		2020	161,235	N (HD EQUIP)	500
145805	SOUTHERN STATES CONTRACTING		2021	444,628	N (HD EQUIP)	1,200
70707	SCOTT DARNELL GRADING	BEFORE TMA		75,484	N (HD EQUIP)	500
143424	CBH CONTRACTING CO INC		2020	3,181,308	N (HD EQUIP)	2,000
125422	MOBIL GAS	BEFORE TMA		155,659	N	500
136507	REVOLUTION PDR LLC	BEFORE TMA		4,298	N	500
136456	AFTERMATH TREE SERVICE LLC	BEFORE TMA		50,000	Y	500
150267	BR CONCRETE INC		2023	289,715	N (HD EQUIP)	500
105622	JP HANES LUMBER COMPANY		2010	905,842	N (HD EQUIP)	1,200
139032	JR PLUMBING LLC		2018	306,919	N (HD EQUIP)	500
146030	NIGHT VISION OUTDOOR LIGHTING		2021	42,154	N	500
146108	DIMENSIONS AUTO LLC		2021	143,160	Y	500
146095	JOKERS AUDIO OF ACWORTH LP		2021	33,830	Y	500
146100	CHLOE'S AUTO REPAIR ATLANTA NETWORK		2021	143,160	Y	500
146927	TECHNOLOGIES		2022	31,830,887	N	8,000
						19,900
						8,000
						19,900

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Board of Tax Assessors Meeting

Minutes of the February 26, 2026 Meeting

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

Staff Present: Steve Swindell, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson, Trey Stephens, 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 February 12, 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-2, Batch P1, Batch 3P, Prebill MH Appeals, 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-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

Steve reviewed the 2026 Budget Report

Steve reviewed several prospective legislative bills with the Board.

Steve, Trey, Ricky and Lee will be attending the annual WinGap Business Meeting in Macon next week.

The next BOA meeting will be Thursday, March 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 Raymond Gunnin and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary