

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**April 9, 2026**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: March 26, 2026 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Front Office, Becky Parker, Receiver of Records  
**Batch E-1**, Dropped Exemptions  
**Batch E-2**, Reinstate Exemptions

Personal Property Department, Rhonda Peterson, Project Manager  
**Batch P1**, Standard Agenda

Rural Department, Ricky Hitt, Senior Appraiser  
**Prebill MH Appeals**  
**Batch MH1**, Mobile Home Digest Changes  
**Batch MHP**, Previous Years  
**Batch 5CA**, CUVA Appeals  
**Batch 5CB**, CUVA Beaches  
**Batch 5CC**, CUVA Continuation  
**Batch 5CR**, CUVA Releases

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

# BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
03N01A- 043	MOSELEY WYATT JR	L20(ES5)	OWNERS FILED ON 94N05-045 H	02
03N18E- 029	PORTWOOD WILLIAM B	L13(ES1)	PER OWNER FILING ON FULTON CO HOME	01
13N05A- 105	MOORE TONY W & MOORE L	L05(ESC)	PER OWNER FILED ON 15N21-091A	01
14N06A- 012	WARNOCK WILLIAM	L05(ESC)	OWNER FILING ON BARTOW CO HOME	01
14N10A- 131	PESSO TERRI BETH	L06(ESC)	PER OWNER FILED ON 14N1M-034 FOR TY 2026	03
14N12J- 057	GILBERT JOHN	L13(ES1)	OWNER FILING ON FL HOME	03
14N15A- 559	MCCAIN JOHN T	L06(ESC)	PER OWNER FILED ON 14N02B-014 FOR TY 2026	03
14N21A- 009B	MICKELSON KRISTINE	L05(ESC)	OWNER FILING ON DUBLIN HOME	01
15N05C- 013	MCENTYRE RALPH TONY	L08(EL6)	PER OWNER FILED ON 14N16E-008 FOR TY 2026	01
15N05D- 311	FISHER ARLENE	L13(ES1)	OWNER FILING ON BARTOW CO HOME	01
15N11B- 566	JIANJUN LI	L13(ES1)	OWNER FILING IN GWINETT	07
15N11H- 119	BROWN KIMARA	L13(ES1)	OWNER HAS NEW PRIMARY IN STATE VA	07
15N14H- 082	LEONE SHEILA ANNE	L06(ESC)	PER OWNER FILED ON 14N22F-224 FOR TY 2026	03
15N15G- 239	HAGLER KEVIN S	L13(ES1)	OWNER FILING ON COBB COUNTY HOME	04
15N17G- 091	CUNNINGHAM MICHAEL	L13(ES1)	OWNER FILING ON COBB CO HOME	07
15N18A- 112	PHELPS JOY W	L01(ES3)	PER OWNER REQUEST, MOVED TO FLORIDA	01
21N04A- 046	EPTING SARAH H	L13(ES1)	PER OWNER FILING ON NEW HOME	01
21N06F- 175	VIKAS ARON	L13(ES1)	OWNER FILING ON MARIETTA HOME	01
92N06 - 232	KEYS TRENA	L13(ES3)	OWNER FILINF ON ALPHARETTA HOME	7A

PROPERTY ID

*Becky Parker*

NAME

Becky Parker, Senior Appraiser

EXEMPTIO

REASON

*Steve Swindell*

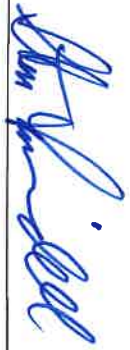
TAX DIST

Steve Swindell, Chief Appraiser

# BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST	FLOAT BASE	SW BASE	SW CURR
15N05D-359	MCCRAY RICKEY	L01(ES3)	REMOVED IN ERROR FOR TY 21, 22, 23, 24, 25, 26	01	152332	447890	455530
15N19D-094	COPELAND CHRISTINA EITL	13(ES1)	ADD EXEMPTION FOR TYS 2020-2025	04	394000	66800	660900

  
 \_\_\_\_\_  
 Becky Parker, Senior Appraiser


  
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 Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
4/9/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BIZARRE COFFEE LLC	07	152349	B	NOD	2025	\$0.00	\$153,448.00	NONE	45 DAY	Account created in 2024, unsure why value didn't roll over for 2025, but this account should have been assessed with roll over value. Homeowner came in showing that he is not the boat owner, does not own a boat, nor does he know the person this boat is registered to. Removing to prevent E/F/A against the wrong person.
SANDYVAL TRAVIS	01	155590	M	R	2025	\$27,094.00	\$0.00	NONE	NONE	

  
TMA Account Manager

4/9/2026  
Date Approved By Board

  
Chief Appraiser

# Prebill MH Appeals

Meeting Date:

04/09/2026

Tax Year:

2026

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
217	GIBSON WILLIE	1,900	0	MH REMOVED FROM 2026 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	28493
2969	LITTLE RIVER MARINA INC RYAN LLC	18,287	0	MH REMOVED FROM 2026 PREBILL DIGEST DEMOED BEFORE JANUARY 1	28494
2		20,187	0		

*Paul J. Allen*

*Sam R. Hill*

**MOBILE HOME DIGEST CHANGES**

**BATCH #:** MHI

**MEETING DATE:** 4/9/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LOPEZ, CHIELE, LILIA ELIZABETH	15N22A 104 5682149		\$0	\$1,000	MHI ADDED TO 2026 PREBILL DIGEST PER INFORMATION REC'D FROM OWNER

**LEAD APPRAISER:**

*[Signature]*

**CHIEF APPRAISER:**

*[Signature]*

MHP - PREVIOUS YEARS

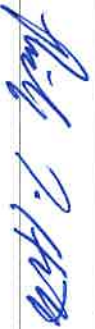
BATCH #: MHP

MEETING DATE: 4/9/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LOPEZ, CHIELE LILIA ELIZABETH	1SN22A 104 5682153		\$0	\$410	MH ADDED TO 2023 PREBILL DIGEST PER INFORMATION REC'D FROM OWNER
LOPEZ, CHIELE LILIA ELIZABETH	1SN22A 104 5682152		\$0	\$410	MH ADDED TO 2023 PREBILL DIGEST DUE TO INFORMATION REC'D FROM OWNER
LOPEZ, CHIELE LILIA ELIZABETH	1SN22A 104 5682151		\$0	\$410	MH ADDED TO 2024 PREBILL DIGEST DUE TO INFORMATION REC'D FROM OWNER
LOPEZ, CHIELE LILIA ELIZABETH	1SN22A 104 5682150		\$0	\$410	MH ADDED TO 2025 TAX DIGEST DUE TO INFORMATION REC'D FROM OWNER

LEAD APPRASIER:



CHIEF APPRAISER:



DATE APPROVED BY B.O.A.

Thursday, April 9, 2026

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

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

Meeting Date: Thursday, April 9, 2026

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV	CUV	
02N03 - -189	SHUFFET CHRISTOPHER DALE & D. DEBORAH TALIA	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
02N03 - -247	SHUFFET CHRISTOPHER DALE & D. DEBORAH TALIA	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
02N07 - -115	STATHAM BEN ETAL	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N02 - -037 V	THOMPSON KENNETH A & ELAINE B	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N03 - -019 C	SCOTT RYAN A & KRISTINA N TTE	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N04 - -047 F	RYMER GARY L & HOLLY P	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -027	ELLARD JEFFREY & ERICA MAGAN	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -099	SHORT TREVOR & VARNELL STACY	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N06 - -228	OWENS JONATHAN M & RACHEL	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N07 - -029	BROOKS SHELIA EDWARDS	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N07 - -030 C	EDWARDS LANIER J	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N11 - -046 A	CHAPMAN EDWARD OWENS	\$0	\$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N11 - -078	EARLEY ANN ELAINE & THOMAS D	\$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
03N13 - -047 B	CHRISTIAN KALEB IAN & AUDRIE LYNN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N19 - -003	AMESTOY BENJAMIN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N21 - -090	AMMONS THOMAS DAVID & HILDA IVEY	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
03N24 - -069	MOBLEY GLENN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N03 - -018 B	HOWELL KENNETH & MARY ELIZABETH	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N05 - -043 P	MORRISON CRAIG B	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N05 - -078	BURGESS NATHANIEL PAUL & KERI CARDER	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
04N05 - -078 F	BURGESS NATHANIEL PAUL & KERI CARDER	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N04 - -003	STRICKLAND MICHAEL DAVID & DEBRA FREEMAN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
13N06 - -128	IAN T SEARS	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N08 - -155	FINLEY BENJAMIN & DIXON ABBY E	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N09 - -006 B	GHORLEY VICKIE & JEFFREY DEAN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N09 - -011 E	GHORLEY VICKIE & JEFFREY DEAN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N09 - -024	GHORLEY VICKIE NELSON & JEFFREY DEAN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N09 - -033 V	RAMPLEY ANDREW PAUL & WHITNEY EMELINE	\$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
14N14 - -047 B	BAILEY JOSHUA & LETSON OLIVIA	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N19 - -094	HOLCOMB CYNTHIA WEATHERBY & STEVEN L	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N19 - -094 A	HOLCOMB CYNTHIA WEATHERBY & STEVEN L	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N19 - -094 Y	WEATHERBY STEVEN E	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N28 - -048 D	DOCKINS TERRY MARTIN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N19 - -111 F	HOBGOOD RODNEY ALLEN & JODIA WALLACE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N19 - -138	THIRTY-SEVEN ACRES LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N21 - -120 C	BRYD CHARLES E & EUGENIA H	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
21N01 - -001	RIERSON BRADLEY STEVEN & JANE G	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
22N04 - -003	HARRIS DIANNE MARIE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
22N08 - -020 B	HARBELL RAYMOND C & ANGEL M	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N02 - -010	STORY SAM & VANESSA	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N02 - -019	DAVIS HELEN	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N02 - -030	DAVIS HELEN D	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N08 - -003 Y	WOERNLEIN MALLORY & CHARLES II	\$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
23N08 - -012 E	DEBORD TOM LEON JR	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026

*[Signature]*

Ricky Hitt, Senior Rural Appraiser

*[Signature]*

Steve Swindell, Chief Appraiser

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, April 9, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
14N19 - -094	WEATHERBY PAUL E & DORO	\$716,060	\$716,060	FMV	2023 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2026; REMOVED ESV
14N19 - -094 A	WEATHERBY PAUL E & DORO	\$417,300	\$417,300	FMV	2022 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2026; REMOVED ESV
21N05 - -128	HINDS LARRY & HARRIET H	\$759,700	\$759,700	FMV	2019 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2026; REMOVED ESV
		\$12,664	\$0	CUV	

*Ricky Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCC CUVA Continuation

Meeting Date: Thursday, April 9, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N06 - -251	BRAMBLETT NICHOLAS L & RACHEL C	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
02N10 - -054	ELLEBY RYAN & LAURA	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N16 - -061 A	RUMSEY ETHAN PATRICK	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
04N02 - -006 F	TEEMS WILLIAM K & CARVER VANESSA	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
13N07 - -085 A	DUNCAN MATTHEW & ROSE CAMBREE	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N02 - -033	JORDAN SHIRLIA ANN	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N14 - -040 A	DOBSON JEFFREY RANDALL & KENNETH G TRUSTEE	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N15 - -048 E	DOVER AMY M & JOHN T	\$0 \$0	\$0 \$0	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N19 - -099	WEATHERBY STEVEN E & ALAN H	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N19 - -100	WEATHERBY STEVEN E & ALAN H	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
15N29 - -061	SHAMROCK MANOR ESTATES LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Meeting Date: Thursday, April 9, 2026

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N07 - -115	STATHAM BEN ETAL	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N02 - -037 V	THOMPSON KENNETH A & ELAIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N03 - -019 C	SCOTT RYAN A & KRISTINA N TTE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N04 - -047 F	RYMER GARY L & HOLLY P	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -228	OWENS JONATHAN M & RACHEL	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N11 - -046 A	CHAPMAN EDWARD OWENS	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N19 - -003	AMESTOY BENJAMIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N21 - -090	AMMONS THOMAS DAVID & HILD	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N03 - -018 B	HOWELL KENNETH & MARY ELIZ	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -043 P	MORRISON CRAIG B	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -078	BURGESS NATHANIEL PAUL & KE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -078 F	BURGESS NATHANIEL PAUL & KE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N04 - -003	STRICKLAND MICHAEL DAVID &	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -128	JAN T SEARS	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -006 B	GHORLEY VICKIE & JEFFREY DE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -011 E	GHORLEY VICKIE & JEFFREY DE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -024	GHORLEY VICKIE NELSON & JEF	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -033 V	RAMPLEY ANDREW PAUL & WHI	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -094	WEATHERBY PAUL E & DOROTH	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N19 - -094 A	WEATHERBY PAUL E & DOROTH	2022 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N19 - -138	THIRTY-SEVEN ACRES LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N21 - -120 C	BYRD CHARLES E & EUGENIA H	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N01 - -001	RIERSON BRADLEY STEVEN & JA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -128	HINDS LARRY & HARRIET H	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N08 - -020 B	HARRELL RAYMOND C & ANGEL	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -010	STORY SAM & VANESSA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -019	DAVIS HELEN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08 - -012 E	DEBORD TOM LEON JR	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

## Board of Tax Assessors Meeting

### Minutes of the March 26, 2026 Meeting

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

**Staff Present:** Steve Swindell, 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:** 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 March 12, 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-2, Batch EX-1, Batch P1, Batch 3P, Batch 1A, Batch MH1, Batch MHP, Batch 5CA, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by each Board Member.

Front Office, Becky Parker, Receiver of Records

**Batch E-1,** Dropped Exemptions

**Batch E-2,** Reinstate Exemptions

**Batch EX-1,** Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

**Batch P1,** Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3P,** Prior Year Changes

Commercial Department, Blake McFarland, Senior Appraiser

**Batch 1A,** Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

**Batch MH1,** Mobile Home Digest Changes

**Batch MHP,** Previous Years

**Batch 5CA,** CUVA Appeals

**Batch 5CC,** CUVA Continuation

**Batch 5CR,** CUVA Releases

**6. Chief Appraiser Report**

Steve reviewed the 2026 Budget Report.

Steve, Trey, Sandy and Kimberly had lunch with the county GIS department last week.

Steve reviewed the following Sales Ratios with the Board:

**Sales Ratios 03/24/2026 (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	4691	0.3912	0.9780	0.0884	1.0307
Agricultural	413	0.3905	0.9763	0.1111	1.0391
Commercial	60	0.3726	0.9315	0.2653	1.1870
<u>Industrial</u>	<u>19</u>	<u>0.2346</u>	<u>0.5865</u>	<u>0.4249</u>	<u>1.1968</u>
<b>Overall</b>	<b>5186</b>	<b>0.3910</b>	<b>0.9775</b>	<b>0.0936</b>	<b>1.0569</b>

Steve and the Board discussed the fire at the historic Rome government building.

Senate Bill 566 passed the House yesterday. This bill will affect tax assessment and exemption penalties.

The next BOA meeting will be Thursday, April 9, 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