

**Cherokee County Board of Tax Assessors  
Regular Meeting  
June 11, 2026**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: May 28, 2026 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

**Digest Changes:**

Rural Department, Ricky Hitt, Senior Appraiser  
Batch 5CB, CUVA Breaches  
Batch 5CC, CUVA Continuation  
Batch 5CR, CUVA Releases

- 6. Adoption of Dept. of Revenue Finalized 2026 Values for CUVA District #2 & FLPA District #2**
- 7. Approval of 2026 New Homestead Exemptions**
- 8. Approval of 2026 Real Property Notice List**
- 9. Approval of 2026 Personal Property Notice List**
- 10. Approval of 2026 Freeport Inventory Exemption List**
- 11. Chief Appraiser Report**
- 12. Attorney's Report / Executive Session**
- 13. Adjournment**

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, June 11, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N12 - -145	LEWIS SHEREE S	\$1,667,530	\$1,667,530	FMV	2023 COVENANT BREACHED WITH NO
		\$15,521	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESV
03N17 - -068 C	THE HUBERT FAMILY LIVING T	\$5,146,900	\$5,146,900	FMV	2020 COVENANT BREACHED WITH FULL
		\$12,366	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESV
23N07 - -080 A	CLEGHORN RYAN	\$311,700	\$311,700	FMV	2019 COVENANT BREACHED WITH FULL
		\$14,912	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESV
23N07 - -080 M	CLEGHORN RYAN	\$275,300	\$275,300	FMV	2023 COVENANT BREACHED WITH FULL
		\$24,916	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESV
23N08 - -048 E	CAMBRON CHARLINE	\$954,400	\$954,400	FMV	2022 COVENANT BREACHED WITH FULL
		\$132,030	\$0	CUV	PENALTY FOR TAX YEAR 2026; REMOVED ESV

*Ricky Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Meeting Date: Thursday, June 11, 2026

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N12 - -145	LEWIS SHEREE S	2023 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 #: SCC CUVA Continuation      Meeting Date: Thursday, June 11, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N18 - -082 F	TELLICO PROPERTIES LLC	\$0 \$0	\$0 \$0	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026

*Ricky J. Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-11  
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6  
CONSERVATION USE PROPERTY**

**TABLE OF CONTENTS**

Rule 560-11-6-.09 Table of Conservation Use Land Values

**Rule 560-11-6-.09 Table of Conservation Use Land Values**

- (1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
  - (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534, A1 1955, A2 1,848, A3 1713, A4 1,570, A5 1,415, A6 1,264, A7 1,124, A8 986, A9 843;
  - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730, A1 2,142, A2 1,910, A3 1,699, A4 1,500, A5 1,342, A6 1,200, A7 1,075, A8 975, A9 877;
  - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518, A1 1,630, A2 1,482, A3 1,326, A4 1,175, A5 1,023, A6 923, A7 758, A8 632, A9 534;
  - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385, A1 1,334, A2 1,195, A3 1,096, A4 978, A5 859, A6 712, A7 616, A8 477, A9 341;
  - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354, A1 988, A2 860, A3 799, A4 730, A5 650, A6 553, A7 453, A8 357, A9 259;

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-11  
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11  
FOREST LAND PROTECTION**

**TABLE OF CONTENTS**

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

**Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values**

- (1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
  - (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534;
  - (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730;
  - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518;
  - (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385;
  - (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354;
  - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316;

## Board of Tax Assessors Meeting

### Minutes of the May 28, 2026 Meeting

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

**Staff Present:** Logan Bobo, 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:** 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 May 14, 2026 meeting Minutes, seconded by Raymond Gunnin and approved by each Board Member.
- 4. Public Comments:** None.

#### 5. Chief Appraiser Report

Steve reviewed the 2026 Budget Report.

Steve attended the Fire Department Change of Command Ceremony last Thursday.

There were connect issues with the online CAVEAT session last Tuesday that DOR corrected later in the day.

We are still waiting for the exemption update in WinGap.

The Dept of Revenue will be here tomorrow for our 3 year review.

The next BOA meeting will be Thursday, June 11, 2028 at 9:00 AM.

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

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

---

MaryBeth Burnette, Chairman

---

Jenny Thomas, Secretary