

Cherokee County Board of Tax Assessors
Regular Meeting
July 11, 2024

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: June 27, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Personal Property Department, Rhonda Peterson, Project Manager
Batch P1, Standard Agenda
Batch P3, Value Agreements

Commercial Department, Gregg Boutilier
Batch 1A, Appeal Changes 30-day Notices
Batch 1B, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Current Year Changes
Batch 3A, Appeal Changes
Batch 3B, Certify to BOE
Batch 3B-1, Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Digest Changes
Batch 2H, Certify to Hearing Officer
Batch 5H, Certify to Hearing Officer
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch 5CA, CUVA Approvals
Batch 5CR, CUVA Releases

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

BOA Standard Agenda (P1)
7/11/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BARDETT EDWARD K	01	150612	M	R	2023	\$63,241.00	\$0.00		None	This is a duplicate account for #150611.
BROWN PAMELA ANN	01	154047	M	NOD	2024	\$0.00	\$20,192.00		45 Day	Boat relocated from Forsyth Co.
Patten Seed Company	01	151773	B	R&R	2024	\$50,000.00	\$1,499,376.00	1499376	45 Day	TP filed late 2024 return.
MANNING RON J	01	144915	M	NOD	2024	\$0.00	\$62,722.00		45 Day	Boat added to 2024 digest.
AR SERVICES LLC	01	141004	B	R&R	2024	\$482.00	\$7,788.00	7,360	45 Day	TP filed late return reporting higher value.
CALATLANIA LLC	04	146404	B	R&R	2024	\$205,586.00	\$21,633.00	36,366	45 Day	TP filed late return reporting higher value.
CALATLANIA LLC	04	146406	B	R&R	2024	\$71,678.00	\$231,613.00	177,809	45 Day	TP filed late return reporting higher value.
CALATLANIA LLC	01	138987	B	R&R	2024	\$54,431.00	\$47,186.00	11,643	45 Day	TP filed late return reporting new assets for 2023.
CALATLANIA LLC	03	146403	B	R&R	2024	\$99,348.00	\$94,254.00	17,720	45 Day	TP filed late return reporting new assets for 2023.
CALATLANIA LLC	07	146405	B	R&R	2024	\$162,585.00	\$167,373.00	33,197	45 Day	TP filed late return reporting new assets for 2023.
MILLER JOSEPH	01	142861	M	R	2023	\$19,786.00	\$0.00		None	TP provided fill of sale dated 3/16/2022.
MILLER JOSEPH	01	142861	M	R	2024	\$19,786.00	\$0.00		None	TP provided fill of sale dated 3/16/2022.
CRAIG DOUG	01	133454	M	R	2024	\$11,119.00	\$0.00		None	TP provided documentation showing boat sold on 1/20/2023.
LW LAND SERVICES LLC	01	146663	B	R	2023	\$236,504.00	\$0.00		None	TP provided bill of sale for HDEQ.
LW LAND SERVICES LLC	01	146663	B	R	2024	\$106,778.00	\$0.00		None	TP provided bill of sale for HDEQ.
JW LAND SERVICES LLC	01	146177	B	R	2023	\$56,172.00	\$0.00		None	TP provided bill of sale for HDEQ.
JW LAND SERVICES LLC	01	146177	B	R	2024	\$41,645.00	\$0.00		None	TP provided bill of sale for HDEQ.
TERRETT THOMAS J	01	151057	M	R	2023	\$13,177.00	\$0.00		None	TP provided documentation showing boat located and taxed in Barrow Co.
TERRETT THOMAS J	01	151057	M	R	2024	\$13,177.00	\$0.00		None	TP provided documentation showing boat located and taxed in Barrow Co.

[Handwritten Signature]

TMA Account Manager

7/11/2024
Date Approved By Board

[Handwritten Signature]

Chief Appraiser



BOA Appeals Agenda (P3)
9/28/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
WORLDWIDE OPTION LLC	01	151746	A	R	2024	\$1,172,000.00	\$0.00	NONE	None	2024-21206	Value agreement signed to settle 2024 appeal.
FIRST WESTERN EQUIPMENT FINANCE	01	145601	B	R	2024	\$46,615.00	\$0.00	NONE	None	2024-21184	Value agreement signed to settle 2024 appeal.
CHRISTOPHER MICHAEL E	01	132104	M	R&R	2024	\$11,661.00	\$6,500.00	NONE	None	2024-21183	Value agreement signed to settle 2024 appeal.
HOWARD WALLACE	01	134223	M	R&R	2024	\$12,189.00	\$10,000.00	NONE	None	2024-21208	Value agreement signed to settle 2024 appeal.

Rm Lester Sr

TMA Account Manager

John R. [Signature]

Chief Appraiser

9/28/2023

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 129	MARRINSON INVESTMENTS LLC OWNWELL INC	757,200	704,196	VAL.AGMT.,UNIFORMITY,NO NOTICE	20747 01	
02N03 137	HLS CAPITAL IV LLC	432,100	325,000	VAL.AGMT., UNIFORMITY/JUSTING, NO NOTICE	22271 01	
03N10 093	LINEBERGER JOHN J	1,934,840	1,421,140	ADJ UG PERCENTAGE & ADJ LAND VALUE PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	20330 01	
14N17 012	WOLF CREEK REAL ESTATE LLC	265,200	148,600	ADJ VALUE PER INCOME, VALUE AGREEMENT (NO NOTICE)	20329 3B	
14N18B 001 A	SPS AUTOMOTIVE INVESTMENTS LLC OWNWELL INC	682,000	634,260	ADJ FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	21755 03	
14N27 046 A	CARROW LLC	311,500	150,000	1 YEAR VAL.AGMT, SEN BILL 346, NO NOTICE	22498 01	
15N05 218 C	MONRO MUFFLER BRAKE INC ENNES & ASSOCIATES INC	1,250,700	1,100,000	UNIFORMITY,VAL.AGMT.,NO NOTICE	22052 01	
15N06 012	RUT BHARTI INC OWNWELL INC	877,490	833,615	VAL.AGMT.,UNIFORMITY, NO NOTICE	21807 01	
15N06 021	ASHKARI LLC GEORGIA TAX APPEALS, LLC	810,050	682,200	VAL.AGMT., UNIFORMITY, NO NOTICE	22209 01	
15N06D 265	BLUE SQUARE HOLDINGS LLC OWNWELL INC	418,037	710,000	CORRECTED TO 2023 299C VALUE	22617 01	
15N06E 207	COGGINS CAREY C & OWNWELL INC	354,288	375,000	CORRECTED TO 2023 299C VALUE	22615 01	
15N13 152	SEQUOIA HERITAGE LLP	1,840,400	1,770,000	VAL.AGMT., UNIFORMITY, NO NOTICE	22602 01	
15N16 004	NEXGEN ENTERPRISES LLC OWNWELL INC	717,880	667,628	VAL.AGMT.,UNIFORMITY, NO NOTICE	21892 07	
15N16 018	BAILEY THOMAS J OWNWELL INC	604,226	655,000	CORRECTED TO 2023 299C VALUE	22592 07	
15N16 061	BLUE SQUARE HOLDINGS LLC OWNWELL INC	605,980	563,561	VAL.AGMT.,UNIFORMITY, NO NOTICE	21453 07	
21N06 015	KOLB MICHAEL A & OWNWELL INC	848,840	806,398	VAL.AGMT.,UNIFORMITY, NO NOTICE	22902 01	
92N03 010 A	103 E MAIN LLC OWNWELL INC	1,101,800	1,101,800	VAL.AGMT.,NO CHANGE,NO NOTICE	20797 7A	
94N03 024	LATIMER PROPERTIES LLC	3,761,700	3,761,700	VAL.AGMT., NO CHANGE, NO NOTICE	22153 02	
18		17,574,231	16,410,098			

M. A. King

Steve King

1B: Commercial Certify to BOE

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N05 248 A	AARON PROPERTIES LLC HERITAGE-ATLANTA	13,794,330	13,794,330	CERTIFY TO BOE	22430 01	
1		13,794,330	13,794,330			



RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2024

Meeting Date: 07-11-2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N21A- -025	RODGERS JANIS	\$137,900	\$135,400	ACREAGE CORRECTION FOR TAX YEAR 2024

Lee Johnson, Senior Residential Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 07-11-2024

3A: Residential Appeal Changes

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N06B 067	VINES C JERRY & JANET D	967,700	877,400	OVERRIDE PER COMPER	20491 01	
14N15C 188	OWENS MEGAN	701,900	677,900	OVERRIDE PER COMPER	20656 03	
14N22B 035	ARIAS ATANAHEL	595,100	448,800	OVERRIDE PER COMPER	20647 01	
14N23B 015	SMITH ANDREW T III	27,000	2,500	OVERRIDE TO RECENT SALE VALUE	22089 03	
14N23B 016	SMITH ANDREW T III	18,000	2,500	OVERRIDE TO RECENT SALE VALUE	22088 03	
14N30B 020	MCLAUGHLIN SARAH &	599,300	516,000	OVERRIDE PER COMPER	20602 01	
15N02B 612	NASSRAT NAZER	639,200	609,900	OVERRIDE PER COMPER	20604 01	
15N04G 152	ANGEL ALBERT J &	853,100	829,100	OVERRIDE PER COMPER	20729 01	
15N06C 401	LAMB ADAM J &	637,760	544,660	CORRECTED PER FIELD CHECK	20950 01	
15N07D 010 B	BOATWRIGHT BENNY EUGENE	480,900	391,200	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	20955 01	
15N17A 209	O'CONNOR SUZANNE	560,100	544,700	OVERRIDE PER COMPER	20932 7A	
15N19B 102	POWERS CARRIE &	642,400	616,700	OVERRIDE PER COMPER	20636 04	
15N20D 115	KAPLAN WILLIAM H &	671,500	664,700	OVERRIDE PER COMPER	20832 01	
15N20F 202	AMH 2014-1 BORROWER LLC CBRE, INC.	443,700	457,600	299C REMOVED PER APPEAL	21065 04	
15N24Y 045	GRAHAM SHAYLA L	518,100	505,300	OVERRIDE PER COMPER	20695 07	
15N27H 018	HUNTER JOHN	707,200	687,200	CORRECTED PER FIELD CHECK	20845 01	
21N11H 280	AMH 2014-2 BORROWER LP CBRE, INC.	485,300	470,800	OVERRIDE PER COMPER	21083 01	
22N15A 09113	KHOSRAVI DIANE &	601,800	533,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	20391 01	
22N15A 09131	RASHEED PITU	516,500	422,000	OVERRIDE TO RECENT SALE VALUE	20919 01	
91N16A 001	MAGNOLIA DRIVE LLC	510,000	494,300	CORRECTED PER FIELD CHECK	20731 3B	

3A: Residential Appeal Changes

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N16A 002	MAGNOLIA DRIVE LLC	500,600	485,000	CORRECTED PER FIELD CHECK	20732 3B	
21		11,677,160	10,781,460			



3B: Residential Certify to BOE

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04A 038	CARTER DAVID B OWNWELL INC	421,930	421,930	CERTIFY TO BOARD OF EQUALIZATION	20674 01	
02N05 111	ROGERS JONATHAN &	442,330	442,330	CERTIFY TO BOARD OF EQUALIZATION	20618 01	
02N05 122	BELISLE MELINDA SUE -TRUSTEE	424,740	424,740	CERTIFY TO BOARD OF EQUALIZATION	20692 01	
02N10A 010	BRAVELAND CAPITAL LLC	250,000	250,000	CERTIFY TO BOARD OF EQUALIZATION	21543 01	
03N18D 002	TESTA ROSELYN C &	918,800	881,400	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	20348 01	
04N04A 060	BARNARD TIMOTHY M	458,100	458,100	CERTIFY TO BOARD OF EQUALIZATION	20607 02	
14N14B 001	KLOSZEWSKI THOMAS H	621,200	601,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	20226 01	
14N15A 426	KOLAVENNU VENKATA BHARANI OWNWELL INC	445,200	445,200	CERTIFY TO BOARD OF EQUALIZATION	20703 03	
14N15B 009	DEYTON HEATHER OWNWELL INC	337,400	337,400	CERTIFY TO BOARD OF EQUALIZATION	20677 01	
14N15C 023	MILITELLO SHAWN A OWNWELL INC	480,200	480,200	CERTIFY TO BOARD OF EQUALIZATION	20761 03	
14N15C 193	DAS AARON OWNWELL INC	688,700	688,700	CERTIFY TO BOARD OF EQUALIZATION	20758 03	
14N15C 332	AU CANDACE LYNN OWNWELL INC	399,800	399,800	CERTIFY TO BOARD OF EQUALIZATION	20676 03	
14N16F 074	ZHENG ZHILAN OWNWELL INC	286,980	286,980	CERTIFY TO BOARD OF EQUALIZATION	20770 03	
14N23D 021	LAWRENCE ADAM BAKER TRUSTEE OWNWELL INC	886,600	886,600	CERTIFY TO BOARD OF EQUALIZATION	20789 01	
15N02C 503	BLAIR CONNIE B AS TRUSTEE OF THE	411,910	411,910	CERTIFY TO BOARD OF EQUALIZATION	21965 01	
15N04A 247	PALACIOS-ABULARACH JOSE G OWNWELL INC	353,120	353,120	CERTIFY TO BOARD OF EQUALIZATION	20983 01	
15N04A 452	WADE CHRISTOPHER & OWNWELL INC	499,600	499,600	CERTIFY TO BOARD OF EQUALIZATION	20740 01	
15N04A 494	DOUCOURE FATOU OWNWELL INC	508,590	508,590	CERTIFY TO BOARD OF EQUALIZATION	20806 01	
15N04C 176	BAKER JON L OWNWELL INC	525,310	525,310	CERTIFY TO BOARD OF EQUALIZATION	20884 01	
15N04C 209	HOTALING JAMES J & OWNWELL INC	544,450	544,450	CERTIFY TO BOARD OF EQUALIZATION	20888 01	

3B: Residential Certify to BOE

Meeting Date:

07/11/2024

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2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N04D 144	HATCHER COLLIN OWNWELL INC	769,670	769,670	CERTIFY TO BOARD OF EQUALIZATION	20710 01	
15N04E 046	ROSS MICHAEL J	506,520	506,520	CERTIFY TO BOARD OF EQUALIZATION	20839 01	
15N04E 318	USHER JAMES C & OWNWELL INC	632,130	632,130	CERTIFY TO BOARD OF EQUALIZATION	20851 01	
15N04G 138	COOKE ALEXANDER & LISA M OWNWELL INC	787,500	787,500	CERTIFY TO BOARD OF EQUALIZATION	20718 01	
15N05A 237	AMERICAN HOMES 4 RENT CBRE, INC.	406,850	406,850	CERTIFY TO BOARD OF EQUALIZATION	21021 01	
15N05A 248	AMH 2014-3 BORROWER LLC CBRE, INC.	422,140	422,140	CERTIFY TO BOARD OF EQUALIZATION	21022 01	
15N05A 356	LIEBMANN VERN L OWNWELL INC	622,500	622,500	CERTIFY TO BOARD OF EQUALIZATION	20749 07	
15N05D 083	AMH 2014-1 BORROWER LLC CBRE, INC.	429,860	429,860	CERTIFY TO BOARD OF EQUALIZATION	21023 01	
15N05D 219	AMERICAN HOMES 4 RENT CBRE, INC.	449,650	449,650	CERTIFY TO BOARD OF EQUALIZATION	21027 01	
15N05D 273	AMH 2014-3 BORROWER LLC CBRE, INC.	429,240	429,240	CERTIFY TO BOARD OF EQUALIZATION	21031 01	
15N05F 063	AMH 2014-2 BORROWER LLC CBRE, INC.	303,010	303,010	CERTIFY TO BOARD OF EQUALIZATION	21038 01	
15N05F 162	AMH 2014-1 BORROWER LLC CBRE, INC.	296,780	296,780	CERTIFY TO BOARD OF EQUALIZATION	21034 01	
15N05G 023	YANG JINGJING	419,340	419,340	CERTIFY TO BOARD OF EQUALIZATION	20939 01	
15N05G 089	AMH 2014-2 BORROWER LLC CBRE, INC.	451,020	451,020	CERTIFY TO BOARD OF EQUALIZATION	21041 01	
15N05L 120	MONTALVO DANNY OWNWELL INC	619,900	603,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	22474 01	
15N06A 274	BUCKNER RACHEL M	545,700	545,700	CERTIFY TO BOARD OF EQUALIZATION	20691 01	
15N06A 436	MOHLER ELENA SUE	547,300	547,300	CERTIFY TO BOARD OF EQUALIZATION	20985 01	
15N06H 068	ZHANG QING ANNIE OWNWELL INC	284,190	284,190	CERTIFY TO BOARD OF EQUALIZATION	20785 01	
15N06K 026	VISHRA LLC OWNWELL INC	351,720	351,720	CERTIFY TO BOARD OF EQUALIZATION	20792 01	
15N07D 045	HOLCOMBE SARA JO N/K/A	112,600	112,600	CERTIFY TO BOARD OF EQUALIZATION	20588 01	

3B: Residential Certify to BOE

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N08D 009	CASTANEDA VICTOR G & OWNWELL INC	468,400	468,400	CERTIFY TO BOARD OF EQUALIZATION	20742 01	
15N08D 037	RUDIN CALEB LEE OWNWELL INC	466,080	466,080	CERTIFY TO BOARD OF EQUALIZATION	20738 01	
15N08L 131	LEADERS ROGER	395,200	395,200	CERTIFY TO BOARD OF EQUALIZATION	20840 03	
15N10A 271	HICKS JOHN ANTHONY OWNWELL INC	493,440	493,440	CERTIFY TO BOARD OF EQUALIZATION	20896 01	
15N10B 428	AMERICAN HOMES 4 RENT CBRE, INC.	527,500	527,500	CERTIFY TO BOARD OF EQUALIZATION	21026 07	
15N11B 505	AMERICAN RESIDENTIAL LEASING CBRE, INC.	467,010	467,010	CERTIFY TO BOARD OF EQUALIZATION	21030 07	
15N11B 515	AMERICAN RESIDENTIAL LEASING CBRE, INC.	560,400	560,400	CERTIFY TO BOARD OF EQUALIZATION	21032 07	
15N11F 061	AMH 2014-1 BORROWER LLC CBRE, INC.	438,820	438,820	CERTIFY TO BOARD OF EQUALIZATION	21033 07	
15N11M 032	FREIBURG CHRISTOPHER	721,300	721,300	CERTIFY TO BOARD OF EQUALIZATION	20569 07	
15N12B 010	GAO KAIQING & OWNWELL INC	353,520	353,520	CERTIFY TO BOARD OF EQUALIZATION	20810 01	
15N12B 471	SMITH MICHAEL F OWNWELL INC	306,230	306,230	CERTIFY TO BOARD OF EQUALIZATION	20871 01	
15N12K 070	CHAU HOA PHUC OWNWELL INC	441,200	441,200	CERTIFY TO BOARD OF EQUALIZATION	20965 07	
15N13H 101	AMERICAN RES LEASING COMPANY LLC CBRE, INC.	367,760	367,760	CERTIFY TO BOARD OF EQUALIZATION	21039 03	
15N13H 161	AMH 2015-2 BORROWER LLC CBRE, INC.	369,100	369,100	CERTIFY TO BOARD OF EQUALIZATION	21042 03	
15N13H 174	AMERICAN RES LEASING COMPANY LLC CBRE, INC.	365,100	365,100	CERTIFY TO BOARD OF EQUALIZATION	21043 03	
15N14H 028	AMH 2014-1 BORROWER LLC CBRE, INC.	320,960	320,960	CERTIFY TO BOARD OF EQUALIZATION	21047 03	
15N14H 038	AMH 2014-2 BORROWER LLC CBRE, INC.	326,300	326,300	CERTIFY TO BOARD OF EQUALIZATION	21048 03	
15N14H 080	DEBES DENNIS JOSEPH &	317,100	317,100	CERTIFY TO BOARD OF EQUALIZATION	20549 03	
15N14H 128	DEBES DENNIS &	320,200	320,200	CERTIFY TO BOARD OF EQUALIZATION	20550 03	
15N14L 019	EM LOAN DEC 2014 LLC OWNWELL INC	333,700	333,700	CERTIFY TO BOARD OF EQUALIZATION	20979 03	

3B: Residential Certify to BOE

Meeting Date:

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Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N15 271	ELLSBERRY STEVEN OWNWELL INC	449,740	449,740	CERTIFY TO BOARD OF EQUALIZATION	20771 01	
15N16G 112	ZHENG ZHILAN OWNWELL INC	307,240	307,240	CERTIFY TO BOARD OF EQUALIZATION	20786 07	
15N16J 145	POPE TRACY ALEXANDER & OWNWELL INC	559,600	559,600	CERTIFY TO BOARD OF EQUALIZATION	20827 04	
15N17E 007	WOOD STEVEN & OWNWELL INC	550,900	550,900	CERTIFY TO BOARD OF EQUALIZATION	20855 01	
15N17G 017	HOUGHENS RICHARD T & OWNWELL INC	683,600	683,600	CERTIFY TO BOARD OF EQUALIZATION	20883 07	
15N18J 072	BAILEY THOMAS OWNWELL INC	292,690	292,690	CERTIFY TO BOARD OF EQUALIZATION	20683 01	
15N19B 383	HOGUE JACKSON T OWNWELL INC	463,600	463,600	CERTIFY TO BOARD OF EQUALIZATION	20824 04	
15N20B 013	LEMANDOWSKI TIMOTHY KENNETH OWNWELL INC	468,160	468,160	CERTIFY TO BOARD OF EQUALIZATION	20809 01	
15N20D 049	DAY EMERSON D & OWNWELL INC	604,700	604,700	CERTIFY TO BOARD OF EQUALIZATION	20777 01	
15N20D 127	ARMSTRONG WILLIAM SCOTT OWNWELL INC	633,200	633,200	CERTIFY TO BOARD OF EQUALIZATION	20825 01	
15N20F 119	AMERICAN RESIDENTIAL LEASING CBRE, INC.	479,400	479,400	CERTIFY TO BOARD OF EQUALIZATION	21064 04	
15N20F 272	AMERICAN RES LEASING COMPANY LLC CBRE, INC.	423,600	423,600	CERTIFY TO BOARD OF EQUALIZATION	21066 04	
15N20F 279	AHAR PROPERTIES LLC CBRE, INC.	443,000	443,000	CERTIFY TO BOARD OF EQUALIZATION	21067 04	
15N22H 201	AHAR PROPERTIES LLC CBRE, INC.	669,690	669,690	CERTIFY TO BOARD OF EQUALIZATION	21068 01	
15N23D 241	ZHANG QING ANNIE OWNWELL INC	367,540	355,840	CERTIFY TO BOARD OF EQUALIZATION	20784 07	
15N23G 054	GOUDELICK BRIAN OWNWELL INC	531,400	531,400	CERTIFY TO BOARD OF EQUALIZATION	20967 07	
15N24C 184	OPEN HOUSE ATLANTA REALTY & CBRE, INC.	370,040	370,040	CERTIFY TO BOARD OF EQUALIZATION	21091 01	
15N24D 050	MADHURE VEERA OWNWELL INC	350,400	350,400	CERTIFY TO BOARD OF EQUALIZATION	20793 07	
15N24D 266	AMH 2014-1 BORROWER LLC CBRE, INC.	386,710	386,710	CERTIFY TO BOARD OF EQUALIZATION	21074 07	
15N24K 091	AMH 2014-1 BORROWER LLC CBRE, INC.	512,490	512,490	CERTIFY TO BOARD OF EQUALIZATION	21075 07	

3B: Residential Certify to BOE

Meeting Date:

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24P 106	PARAG PRAVINKUMAR R OWNWELL INC	694,400	694,400	CERTIFY TO BOARD OF EQUALIZATION	20891 07	
15N24R 074	ZAFAR ABU-BAKAR	370,800	370,800	CERTIFY TO BOARD OF EQUALIZATION	20934 07	
15N25 171	BOWMAN WINTON &	518,250	497,250	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	20418 01	
15N26G 154 A	EDGEWATER NEIGHBORHOOD FIELDSTONE ASSOCIATION MA	35,800	35,800	CERTIFY TO BOARD OF EQUALIZATION	22078 04	
15N26L 061	RANGASWAMY SRIRAM	761,900	748,500	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	20392 04	
15N27E 031	DUNOFF-ROMERO JASON B OWNWELL INC	736,400	736,400	CERTIFY TO BOARD OF EQUALIZATION	20719 01	
15N29D 055	HABKE RICHARD EDMUND	809,800	809,800	CERTIFY TO BOARD OF EQUALIZATION	20917 01	
15N30C 324	STEVENS PAUL OWNWELL INC	704,200	704,200	CERTIFY TO BOARD OF EQUALIZATION	20765 01	
21N06G 008	KING JOSHUA OWNWELL INC	565,300	565,300	CERTIFY TO BOARD OF EQUALIZATION	21915 01	
21N09D 006	RESICAP GEORGLA OWNER II LLC CBRE, INC.	389,130	389,130	CERTIFY TO BOARD OF EQUALIZATION	21092 01	
21N10F 034	AH4R PROPERTIES LLC CBRE, INC.	473,420	473,420	CERTIFY TO BOARD OF EQUALIZATION	21079 01	
21N11D 106	AMH 2015-1 BORROWER LLC CBRE, INC.	429,360	429,360	CERTIFY TO BOARD OF EQUALIZATION	21080 01	
21N11D 403	DUNHAM TRAPP FELECIA YVETTE OWNWELL INC	464,700	464,700	CERTIFY TO BOARD OF EQUALIZATION	20739 01	
21N11D 404	MACDONAL SAJEELAM OWNWELL INC	467,700	467,700	CERTIFY TO BOARD OF EQUALIZATION	20826 01	
21N11D 421	JACKSON ALISA M OWNWELL INC	465,900	465,900	CERTIFY TO BOARD OF EQUALIZATION	20872 01	
21N11J 028	JONES RICHARD ROY III OWNWELL INC	468,940	468,940	CERTIFY TO BOARD OF EQUALIZATION	20680 01	
21N12D 234	BURROUGHS TIMOTHY JON TRUSTEE OWNWELL INC	298,320	298,320	CERTIFY TO BOARD OF EQUALIZATION	20763 01	
21N12J 074	WANG HAO OWNWELL INC	291,580	291,580	CERTIFY TO BOARD OF EQUALIZATION	20666 01	
21N12J 084	ZHENG ZHILAN OWNWELL INC	281,600	281,600	CERTIFY TO BOARD OF EQUALIZATION	20667 01	
21N12J 189	ESHO MOJSOLA OWNWELL INC	324,720	324,720	CERTIFY TO BOARD OF EQUALIZATION	20813 01	

3B: Residential Certify to BOE

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12K 039	AMERICAN RES LEASING COMPANY LLC CBRE, INC.	366,700	366,700	CERTIFY TO BOARD OF EQUALIZATION	21084 01	
21N12K 065	AMERICAN RES LEASING COMPANY LLC CBRE, INC.	346,400	346,400	CERTIFY TO BOARD OF EQUALIZATION	21087 01	
21N12L 266	PHUNG NICHOLAS HAUANH	390,700	390,700	CERTIFY TO BOARD OF EQUALIZATION	20992 01	
21N12M 186	AMH DEVELOPMENT LLC CBRE, INC.	534,100	534,100	CERTIFY TO BOARD OF EQUALIZATION	21088 01	
21N12M 194	AMH DEVELOPMENT LLC CBRE, INC.	541,500	541,500	CERTIFY TO BOARD OF EQUALIZATION	21170 01	
22N09B 051	KOPSHO DAVID A	1,348,200	1,348,200	CERTIFY TO BOARD OF EQUALIZATION	20648 01	
23N10 013	MCDANIEL CATHY J	131,870	131,870	CERTIFY TO BOARD OF EQUALIZATION	22459 01	
107		50,411,290	50,291,390			

3B-1

Meeting Date:

07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N10 122	VIDAL FRANCK OWNWELL INC	557,160	557,160	CERTIFY TO BOARD OF EQUALIZATION	21409.01	
03N04A 207	SALAMONE CARL ANTHONY TRUSTEE OWNWELL INC	667,600	667,600	CERTIFY TO BOARD OF EQUALIZATION	20668.01	
14N10M 147	BURGESS JAMES RAY & OWNWELL INC	697,200	697,200	CERTIFY TO BOARD OF EQUALIZATION	20860.03	
15N04K 084	CAMPBELL MATTHEW S & OWNWELL INC	338,700	338,700	CERTIFY TO BOARD OF EQUALIZATION	20722.01	
15N11H 225	GUZMAN JEAN-PAUL OWNWELL INC	366,000	366,000	CERTIFY TO BOARD OF EQUALIZATION	20775.07	
15N13H 152	CRANE JEROME W OWNWELL INC	345,000	345,000	CERTIFY TO BOARD OF EQUALIZATION	20672.03	
15N14G 028	MARKS SHAWN HENRY OWNWELL INC	434,200	434,200	CERTIFY TO BOARD OF EQUALIZATION	20688.04	
15N16L 359	LEI BIN CHANG & OWNWELL INC	352,600	352,600	CERTIFY TO BOARD OF EQUALIZATION	20802.04	
22N20 015	HOLT ROBERT C & OWNWELL INC	1,079,860	1,079,860	CERTIFY TO BOARD OF EQUALIZATION	20712.01	
9		4,838,320	4,838,320			



MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 7/11/2024


Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
YES HOMESALES EXP LLC	1SN05 002 5682076		\$0	\$49,747	MH ADDED TO 2024 PREBILL DIGEST DELIVERED NOVEMBER 2023

LEAD APPRASIER:



CHIEF APPRAISER:



DATE APPROVED BY B.O.A.

Thursday, July 11, 2024

2H

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 001	J M BUICE PROPERTIES INC PROPERTY TAX CONSULTANTS	4,041,219	4,041,219	CERTIFIED TO HEARING OFFICER	22275 01	
15N06 114	MHP ACWORTH LLC COMMERCIAL PROPERTY TAX P	506,630	506,630	CERTIFIED TO HEARING OFFICER	20407 01	
15N17 039	HIDEAWAY MHP LLC PROPERTY TAX CONSULTANTS	5,646,200	5,646,200	CERTIFIED TO HEARING OFFICER	22274 01	
21N12 008	MHP ACWORTH AIR LLC COMMERCIAL PROPERTY TAX P	1,224,960	1,224,960	CERTIFIED TO HEARING OFFICER	20408 01	
4		11,419,009	11,419,009			

Randy T. Hester

Steve Pennington

5H

Meeting Date:

07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N27 012	GODDARD ROBERT C THE VISION GROUP INC	1,415,600	1,378,600	CERTIFY TO HEARING OFFICER (2nd APPEAL)	20250 01	
1		1,415,600	1,378,600			

Reddy ? 1/2/28

Alan Russell

5A: Rural Appeal Changes

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 204	MOTE JOHN A OWNWELL INC	846,250	808,500	OVRD PER COMPER	21949 01	
02N03 061	IPPOLITO MICHAEL	582,970	463,970	CORRECTED PER FIELD CHECK	22339 01	
02N06 214 C	CLINE DERIDEE M & OWNWELL INC	726,620	679,200	OVERRIDE PER COMPER	21550 01	
02N07 041	WEATHERBY RICHARD &	2,344,200	2,342,500	CORRECTED PER OFFICE REVIEW	22469 01	
02N08 006 D	JORDAN RICHARD	557,100	579,700	REMOVED 299C PER APPEAL	22433 01	
03N01 009	COMBS JEREMY M & OWNWELL INC	1,015,710	931,810	CORRECTED PER FIELD CHECK	21594 01	
03N05 235 A	HAYGOOD CHARLES GARRY OWNWELL INC	1,206,450	1,107,600	OVERRIDE PER COMPER	21595 01	
03N08 002 E	CUMMINS KEVIN P OWNWELL INC	907,800	875,200	OVERRIDE PER COMPER	22016 01	
03N09 066	JOHNSTON ROBERT P OWNWELL INC	721,418	694,000	OVERRIDE PER COMPER	21988 01	
03N10A 038	HOUSEHOLD GROUP LLC	112,800	74,600	CORRECTED PER FIELD CHECK	22163 01	
03N12 073 A	RHEA TIMOTHY & OWNWELL INC	770,100	709,300	OVRD PER COMPER	21730 01	
03N13 032 D	SEDA JORDON RICHARD	639,660	584,560	CORRECTED PER FIELD CHECK	22166 01	
03N13 048 B	OSHEA TRACIE MILFORD TRUSTEE	925,000	909,000	CORRECTED PER FIELD CHECK	21332 01	
03N14 010 A	BAILEY ZACHARY MICHAEL OWNWELL INC	844,700	463,000	DELETED DUPLICATE IMPROVEMENT	21888 01	
03N15 047 A	MITZE LARRY K	683,600	603,600	CORRECTED PER FIELD CHECK	22182 01	
03N17 101	SMARELLI ANTONIO &	1,625,900	1,396,400	CORRECTED PER FIELD CHECK	22250 01	
03N18 079	GIBSON JOSHUA J & HALLOCK LAW LLC	2,034,300	1,894,900	CORRECTED PER FIELD CHECK	22225 01	
03N19 006 B	BANNISTER REBECCA LYNN OWNWELL INC	593,190	541,000	OVRD PER COMPER	21738 01	
03N19 024 A	CORKER PATRICE M OWNWELL INC	778,200	736,500	OVERRIDE PER COMPER	21739 01	
03N22 132 A	O'SHEA TRACIE	715,150	689,400	OVERRIDE PER COMPER	21355 01	

5A: Rural Appeal Changes

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N24 092 J	POYTHRESS WILLIAM J & LINDA P OWNWELL INC	912,840	851,140	CORRECTED PER OFFICE REVIEW	21824	01
03N27 019 B	ROBINSON CHRISTOPHER B OWNWELL INC	432,680	394,180	CORRECTED PER FIELD CHECK	21743	01
04N03 054	KELLEY ROBERT K	543,860	526,160	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	22302	01
04N03C 002 B	REEL RYAN J &	513,200	505,200	OVERRIDE PER COMPER	22295	01
04N10 018	MARTIN THOMAS	564,060	538,400	OVERRIDE PER COMPER	22083	01
13N02 005	KIRKWOOD JENNIFER	626,010	568,210	CORRECTED PER FIELD CHECK	21518	01
13N05 036 F	HAYNES THOMAS & OWNWELL INC	887,700	848,700	OVERRIDE PER COMPER	21898	01
14N07 163	SLOAN DAVID LYNN OWNWELL INC	500,100	476,300	CORRECTED PER FIELD CHECK	21747	01
14N09 062 A	REZENDE RICARDO TRUSTEE	594,900	577,000	CORRECTED PER FIELD CHECK	22703	01
14N14 057 A	CORRELL AMANDA L	341,800	328,100	ADJUSTED FOR EXTREME DEPRECIATION	22503	01
14N15 056	HAYGOOD MICHAEL R & DENISE	437,240	421,040	CORRECTED PER FIELD CHECK	22436	01
14N15 091	SHOPE MICAH OWNWELL INC	544,240	528,400	OVRD PER COMPER	22012	01
14N20 016 B	HARRIS ANTHONY CHASE &	597,100	585,500	CORRECTED PER FIELD CHECK	22074	01
14N24 011 B	MOSS DEVIN OWNWELL INC	569,701	740,300	299C REMOVED PER APPEAL	21706	01
14N28 042	NICHELSON PAUL E JR OWNWELL INC	475,107	452,300	OVERRIDE PER COMPER	22005	01
14N29 063	HAYES DEBORAH ANN & OWNWELL INC	555,420	535,920	CORRECTED PER FIELD CHECK	21684	01
15N09 013	TRAVIS JAMES BERNARD TRUSTEE OWNWELL INC	884,490	864,592	CORRECTED PER FIELD CHECK	21895	01
15N13 104	KILLIAN FAMILY PROPERTIES LLC	260,280	238,680	ADJUSTED LAND VALUE	22299	01
15N19 113 A	YOUNG PHILLIP BRIAN & OWNWELL INC	700,400	668,600	CORRECTED PER FIELD CHECK	22537	01
15N19 122	KIRK BARBARA HELEN LIVING TRUST &	710,290	674,790	ADJUSTED LAND VALUE	22080	01

5A: Rural Appeal Changes

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N19 126	FRADY C O'NEIL	386,450	360,500	OVRD PER COMPER	22069	01
15N19 138 A	WEBSTER RAYMOND R & KERRY J OWNWELL INC	654,830	607,130	CORRECTED PER FIELD CHECK	21704	01
15N19 171	DOSS MICHAEL OWNWELL INC	452,730	427,130	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	21794	01
15N28 319	MICHAELS RTA H OWNWELL INC	414,160	400,100	OVRD PER COMPER	21936	01
21N05 137	FALLIN JONATHAN L &	637,700	621,000	OVERRIIDE PER COMPER	22065	01
22N10 004	HOLMES-RUBIN LINDA AS TRUSTEE	552,570	540,570	CORRECTED PER FIELD CHECK	22282	01
23N01 002	GERENA ANTONIO L & OWNWELL INC	1,439,250	1,257,050	CORRECTED PER FIELD CHECK	21723	01
23N04 005	MILLER JAY BRITTEN III OWNWELL INC	448,700	419,800	CORRECTED PER FIELD CHECK	21890	01
23N08 003 DD	GARLAND STEVE OWNWELL INC	327,300	322,300	CORRECTED PER FIELD CHECK	21509	01
49		35,596,226	33,363,832			

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5B: Rural Certify to BOE

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 029	BATES ROBERT J & OWNWELL INC	777,700	777,700	CERTIFY TO BOE	21987	01
02N03 146	BELL RICHARD & LINDA L OWNWELL INC	612,430	612,430	CERTIFY TO BOE	21546	01
02N04 097 D	HUGO HERMAN & OWNWELL INC	971,100	971,100	CERTIFY TO BOE	21548	01
02N06 218 C	ANDERSON MURRAY J & OWNWELL INC	843,100	843,100	CERTIFY TO THE BOARD OF EQUALIZATION	21680	01
02N06 236	PATKE JAMES HENLEY &	555,300	475,900	CERTIFY TO BOE (2nd APPEAL)	20170	01
02N07 029	BUNITSKY JAMES EDWARD OWNWELL INC	2,826,200	2,826,200	CERTIFY TO BOE	22001	01
02N09 121 C	GIDDINGS PAMELA S OWNWELL INC	1,474,000	1,474,000	CERTIFY TO BOE	21586	01
02N12 008 H	RAISIN'S RANCH LLC OWNWELL INC	230,370	230,370	CERTIFY TO THE BOARD OF EQUALIZATION	21410	01
02N12 048	BALL JEFFREY A & TRACY LANE OWNWELL INC	774,650	774,650	CERTIFY TO BOE	21934	01
02N12 049 A	CRAVEY DANA OWNWELL INC	678,115	678,115	CERTIFY TO BOE	22535	01
03N06 084	BERGERON DAVID M TRUSTEES OWNWELL INC	533,100	533,100	CERTIFY TO BOE	21597	01
03N09 060	DENSMORE RENOLDS III & OWNWELL INC	605,200	605,200	CERTIFY TO BOE	21601	01
03N11 033 A	BECKER BRETT ALAN TRUSTEE OWNWELL INC	453,710	453,710	CERTIFY TO BOE	21981	01
03N12 022 A	VANEK SCOTT J OWNWELL INC	3,512,800	3,512,800	CERTIFY TO THE BOARD OF EQUALIZATION	21603	01
03N16 106 A	WEST ANTHONY WILLIAM &	650,700	650,700	CERTIFY TO BOE	21521	01
03N23 176	WYATT RANDY T & VIRGINIA S	678,560	678,560	CERTIFY TO THE BOARD OF EQUALIZATION	22084	01
03N24 122	WEEKS JO ANNIE B OWNWELL INC	601,830	601,830	CERTIFY TO THE BOARD OF EQUALIZATION	21707	01
03N29 019 B	SULLIVAN LONNIE LEO TRUSTEES OWNWELL INC	793,100	793,100	CERTIFY TO THE BOARD OF EQUALIZATION	21744	01
04N03 009 F	CROSS RYAN T OWNWELL INC	374,300	374,300	CERTIFY TO BOE	21745	01
13N02 060	DEBORD WILBURN F OWNWELL INC	627,339	627,339	CERTIFY TO THE BOARD OF EQUALIZATION	21945	01

5B: Rural Certify to BOE

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N05 061	MINSHEW BONNIE JEAN & OWNWELL INC	334,500	334,500	CERTIFY TO BOE	21696	01
13N07 073 R	FRAZIER MICHAEL C	887,500	887,500	CERTIFY TO BOE	22251	01
13N07 085	HOUK ROBERT J &	644,420	644,420	CERTIFY TO BOE	21514	01
13N11 033	SKYRUD AMANDA TRUSTEE	437,000	437,000	CERTIFY TO BOE	22531	01
14N13 045 A	PADGETT HENRY CLAY &	752,300	752,300	CERTIFY TO BOE	21540	01
14N14 069	KRECL DAVID E & OWNWELL INC	856,090	856,090	CERTIFY TO BOE	21695	01
14N14 078 A	PADGETT JOHN F & OWNWELL INC	931,420	931,420	CERTIFY TO BOE	22013	01
14N15 048 A	LEVY YARON OWNWELL INC	794,920	794,920	CERTIFY TO BOE	21753	01
14N18 027	YOUNG JAMES H JR &	230,260	230,260	CERTIFY TO BOE	22326	01
14N19 010	ANDERSON GENE & BETTY	540,300	540,300	CERTIFY TO BOE	22457	01
14N19 010 A	NATTONS MICHAEL J & ANITA M	1,006,400	1,006,400	CERTIFY TO BOE	22456	01
14N19 026 D	ROGERS TIMOTHY J &	673,100	673,100	CERTIFY TO BOE	22305	01
14N19 052 A	WHALEY MICHAEL OWNWELL INC	571,520	571,520	CERTIFY TO BOE	21682	01
14N19 094 T	MYERS JEFF W & OWNWELL INC	1,281,900	1,281,900	CERTIFY TO BOE	21757	01
14N30 050	FRADY C O'NEIL	124,000	124,000	CERTIFY TO BOE	22077	01
14N30 159 A	NACHMAN ALICIA OWNWELL INC	883,900	883,900	CERTIFY TO BOE	21974	01
15N14D 048 A	STEWART JOHN MARVIN III OWNWELL INC	1,174,600	1,174,600	CERTIFY TO BOE	21779	04
15N19 027 C	SMITH STEVEN L &	650,790	650,790	CERTIFY TO BOE	21545	01
15N21 129 C	SMITH JUSTIN OWNWELL INC	287,600	287,600	CERTIFY TO BOE	21799	01
15N22 099 D	HORNE JOSHUA & OWNWELL INC	911,000	911,000	CERTIFY TO BOE	21983	01

5B: Rural Certify to BOE

Meeting Date: 07/11/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24 088	HOWLETTE MEGAN CATHERINE OWNWELL INC	1,034,280	1,034,280	CERTIFY TO BOE	21814	01
15N30 123 B	JOHNSON MEREDYTH J & OWNWELL INC	1,032,600	1,032,600	CERTIFY TO THE BOARD OF EQUALIZATION	21854	01
21N06 205 A	WILLIAMS PAUL C & OWNWELL INC	579,500	579,500	CERTIFY TO BOE	21494	01
21N12 117	MICHELBACH JESSE OWNWELL INC	320,040	320,040	CERTIFY TO BOE	21869	01
21N12 126	KAY BOBBIE CAROL	244,880	244,880	CERTIFY TO BOE	22420	01
21N12 128	KAY BOBBIE CAROL	145,330	145,330	CERTIFY TO BOE	22421	01
21N12 178	KAY BOBBIE CAROL	178,040	178,040	CERTIFY TO BOE	22422	01
22N11 082 C	BRYANT WESLEY ADAM OWNWELL INC	683,300	683,300	CERTIFY TO BOE	21640	01
23N02 007	TAYLOR MARGARET JUANITA OWNWELL INC	337,060	337,060	CERTIFY TO BOE	21644	01
23N06 015 M	YAP STEVEN &	632,300	587,700	CERTIFY TO BOE (2nd APPEAL)	20358	01
50		37,734,454	37,610,454			

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RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, July 11, 2024

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV	CUV	
03N08 - -002 J	GUSTIN JONATHAN & MICHELLE	\$0	\$0	FMV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024 (SEND 30 DAY NOTICE)
14N20 - -140	GHORLEY SAM & JANICE	\$0	\$0	FMV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024 (SEND 30 DAY NOTICE)

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES


Tax Year(s): 2024

Meeting Date: Thursday, July 11, 2024

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N20 - -140	GHORLEY SAM & JANICE	2014 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 June 27, 2024 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Jhon Rivero 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:** Dennis Conway called the meeting to order.
- 2. Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Mark Young and approved by all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the June 13, 2024 meeting minutes, seconded by Mark Young and approved by all Members.
- 4. Public Comments:** None
- 5. Consent Agenda:** Motion by Raymond Gunnin to move Batch E-1, Batch E-2, Batch E-1-1, Batch P1, Batch 1A, Batch 1B, Batch 1H, Batch EX-2, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 3B-1, Batch 3P, Batch 2MH, Batch 5, Batch 5A, Batch 5B, Batch 5CA and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstated Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier

Batch 1A, Appeal Changes 30-day Notices

Batch 1B, Certify to BOE

Batch 1H, Certify to Hearing Officer

Batch EX-2, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Current Year Changes

Batch 3A, Appeal Changes

Batch 3A-1, Appeal Changes

Batch 3B, Certify to BOE

Batch 3B-1, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch 2MH, Appeals
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch 5CA, CUVA Approvals
Batch 5CR, CUVA Releases

6. **Motion by MaryBeth Burnette to approve the 2024 Personal Property Digest, seconded by Tommy Mann and approved by all Members.**
7. **Motion by MaryBeth Burnette to approve the 2024 Real Property Digest, seconded by Mark Young and approved by all Members.**
8. **Motion by MaryBeth Burnette to approve the 2024 Exempt Property List, seconded by Tommy Mann and approved by all Members.**

9. Chief Appraisers Report

Steve reviewed the Budget Report.

Several staff members attended both daytime school millage rate meetings over the past few weeks.

Today is the 2024 appeal deadline.

As of 5:00pm yesterday, we have received 2559 overall appeals. There are 258 appeals with 30-day notice, 137 certified to BOE and 2 certified to a Hearing Officer on this agenda.

Steve will be meeting with the Communications dept and other County leaders today to compile a mailer explaining the impending SB388 school exemption law.

The office will be closed on Thursday, July 4th in observance of Independence Day.

The next BOA meeting will be Thursday, July 11, 2024 at 9:00 AM.

10. Attorney's Report / Executive Session: Darrell gave an update on current court cases.

11. Adjournment: Motion by MaryBeth Burnette to adjourn, seconded by Mark Young and approved by all Members.