

Cherokee County Board of Tax Assessors
Regular Meeting
March 26, 2026

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: March 12, 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
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's Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
02N02A- 057	BARKSDALE DAVID E	L01(ES3)	PER OWNER FILED ON 03N06-011C FOR TY 2026	01
03N10B- 007	QUICK GERALD BRUCE	L01 (ES3)	PUT ON WRONG PROPERTY	01
04N03 - 038B	PAULETTE FITZSIMMONS	L05(ESC)	PAULETTE FITZSIMMONS PASSED AWAY (KEEPING L13)	01
14N14 - 017	KIM KYUNGAE	L05(ESC)	PER OWNER FILED ON 15N24K-091 FOR TY 2026	01
15N03 - 059	LAWSON JUSTIN	L20(ES5)	PER OWNER REQUEST	01
15N04F- 029	HOLEWINSKI ROBERT	L13(ES1)	OWNER FILED ON 14N08-067 A	01
15N08F- 114	NGO QUOC DINH	L13(ES1)	OWNER FILED ON 15N23M-037 FOR TY 2026	03
15N08F- 207	TRAN VU	L13(ES1)	OWNER FILING ON 1837 TRILOGY PARK DR 30548	01
15N08F- 208	TRAN SON	L13(ES1)	OWNER FILING ON NEW HOME	01
15N11C- 282	CONOLY WARREN L	L01(ES3)	PER OWNER FILED ON 15N30L-015 FOR TY 2026	01
15N11E- 026	CRISAFULLI CHARLES J TRUS	L01(ES3)	PER OWNER FILED ON 22N11-060A FOR TY 2026	01
15N11M- 001	BOLING THOMAS	L05(ESC)	PER OWNER FILED ON 15N17-010 FOR TY 2026	07
15N17F- 027	KRISTOF ROBERT	L13(ES1)	PER OWNER REQUEST	07
15N24A- 087	AMOS SUSAN	L01(ES3)	PER SUSAN AMOS FILING ON NEW HOME	01
15N24P- 006	BLAKE REX	L01(ES3)	PER OWNER FILED ON 15N26C-170 FOR TY 2026	01
15N24R- 063	FULLER KAREN	L01(ES3)	PER OWNER FILED ON 15N04B-448 FOR TY 2026	07
15N27G- 037	GREEN GARY	L13(ES1)	MOVED TO DECATUR	01
15N30G- 092	PERRINO MICHAEL	L13(ES1)	OWNER FILING ON 120 BEVINGTON	01
15N30L- 039	COFER FRANKIE B	L05(ESC)	PER OWNERS REQUEST	01
21N06G- 067	SARKER PROBIR K	L13 (ES1)	MOVED FROM PROPERTY	01
21N12H- 318	MOHAMMAD ABUEIN BASSEM	L13(ES1)	OWNER FILING ON 3018 CAMBRIDGE MILL LN	01
92N02 - 031	BARRETT DANIEL	L05(ESC)	PER OWNER FILED ON 92N05A-126405 FOR TY 2026	7A

PROPERTY ID

NAME

EXEMPTIO

REASON

TAX DIST

92N05A-126210

CRAWFORD JEFFREY A

L01(ES3)

PER OWNER FILED ON 92N05A-029 FOR TY 2026

7A



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST	FLOAT BASE	SW BASE	SW CURR
02N03 - 033	RAY GAIL T	L01(ES3)	FOR TY 26, REMOVED IN ERROR	01	254400	343499	374851
15N12J- 376	KRISCOVICH ANN	L13(ES1)	EXEMPTIONS REMOVED IN ERROR WHEN DEED WORKED	07	719100	719100	777000
15N18E- 083	GEORGE KEEGAN L	L13(ES1)	REMOVED IN ERROR, REINSTATED FOR TY 2024 & 2025	01	267540	404840	371340



 Becky Parker, Senior Appraiser



 Steve Swindell, Chief Appraiser

EXEMPT DIGEST CHANGES

Tax Year: 2025

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, March 26, 2026

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
14N18 - -002 A	CHEROKEE CITY GAME & FISH	\$267,800	\$149,600	TAXABLE TO EXEMPT (2025 TAX YEAR)
14N18 - -002 A	CHEROKEE CITY GAME & FISH	\$246,800	\$151,400	TAXABLE TO EXEMPT (2024 TAX YEAR)



Blake McFarland, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, March 26, 2026

BOA Standard Agenda (P1)
3/26/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PTCHFORD, DON SR W	01	155995	M	R	2025	\$45,899.00	\$0.00	\$0.00	NONE	TP PROVIDED DNR CANCELLATION DATED 2/28/2023.

Don Peterson
TMA Account Manager

Steve Willis
Chief Appraiser

3/26/2026

Date Approved By Board

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2025

Meeting Date: 03/26/2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N1GB-004	MCMICKENS ROBERT	\$210,500	\$134,500	ADJUSTED FOR EXTREME DEPRECIATION



Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 03/26/2026



Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date: 03/26/2026

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N21 004	HL CANTON PARTNERS LP CBRE	6,383,000	5,023,000	S.C. AGREEMENT MET AT \$5,023,000. 299C APPLIES. NO NOTICE REQUIRED.	28375 3B	
1		6,383,000	5,023,000			

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MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 3/26/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
QUARLES, ANITA JOAN	03N01 056 5551847		\$0	\$14,786	MH ADDED TO 2026 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
MCFARLAND, THOMAS L	03N08 033 MH00286		\$1,500	\$0	MH REMOVED FROM 2026 PREBILL DIGEST DEMOED
KING, JOHNNY	03N12 093 5679526		\$25,992	\$0	MH REMOVED FROM 2026 PREBILL DIGEST HOMESTEAD APPLIED FOR
BORG, TYLER	04N03 010 5681980		\$30,000	\$0	MH REMOVED FROM 2026 PREBILL DIGEST HOMESTEAD APPLIED FOR
ROGERS, MARVA DANNELE & B	21N10B F115 5470571		\$0	\$21,658	MH ADDED TO 2026 PREBILL DIGEST NO LONGER QUALIFIES FOR EXEMPTION
HOLCOMB, PERRY GRADY & SHA	94ND04 033 MH05740		\$24,323	\$0	MH REMOVED FROM 2026 PREBILL DIGEST CONVERTED TO COMMERCIAL IMPROVEMENT

LEAD APPRASIER:

Judy P. Harts

CHIEF APPRAISER:

Steve R. Hill

DATE APPROVED BY B.O.A.

Thursday, March 26, 2026

MHP - PREVIOUS YEARS

BATCH #: MHP

MEETING DATE: 3/26/2026

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
HOLCOMB, PERRY GRADY & SHA	94N04 033 MH05740		\$23,999	\$0	MH REMOVED FROM 2023 PREBILL DIGEST CONVERTED TO COMMERCIAL IMPROVEMENT
HOLCOMB, PERRY GRADY & SHA	94N04 033 MH05740		\$23,532	\$0	MH REMOVED FROM 2024 PREBILL DIGEST CONVERTED TO COMMERCIAL IMPROVEMENT
HOLCOMB, PERRY GRADY & SHA	94N04 033 MH05740		\$23,721	\$0	MH REMOVED FROM 2023 PREBILL DIGEST CONVERTED TO COMMERCIAL IMPROVEMENT

LEAD APPRASIER:

[Signature]
[Signature]

CHIEF APPRAISER:

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, March 26, 2026

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV	CUV	
02N06 - -163	KIRK DOUGLAS W & CYNTHIA S	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
02N07 - -116 B	WFSB PROPERTIES LLC	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
02N07 - -118 A	ADCOCK STEVEN D & GINA L	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
02N08 - -188	HANSON CAROL B	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N03 - -019 M	GUNNIN JESSE RAY & CRYSTAL	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N03 - -020	GUNNIN JESSE RAY & CRYSTAL	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N06 - -078 B	ADVANCED CUSTOM ENVIRONMENTAL	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N07 - -030 B	EDWARDS J KENNETH	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
03N12 - -144	GREEN FALL PROPERTIES LLC	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
04N05 - -033 C	TIMBER SPRINGS FARM LLC	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
04N06A - -006	HUFFMAN JOSEPH E	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
14N19 - -088 K	KING CRAIG M & AMY J	\$0	\$0	FMV	2026 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$0	CUV	YEAR 2026
14N20 - -157 E	STONE CREEK FARMS LLC	\$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
14N21 - -013 C	GHORLEY JEFFREY DEAN & VICKIE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N25 - -047	KIM CARTER GRAY LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N25 - -049	KIM CARTER GRAY LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N25 - -062 C	MAE LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N26 - -021	MAE LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
14N26 - -087	MAE LLC	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N07 - -020 D	MORIN TERRY & MARY O	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N15 - -150	WALLACE GREGORY & BRIGITTE L	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N20 - -132	REECE CHARLES & SUE	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N20 - -491	POSTELL STEPHEN & PAMELA	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
15N30 - -248 A	LEE RICHARD DARIEN & ANDREA BLEVINS	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026
23N03 - -001 C	CARVER MARC W & LEIGH S	\$0 \$0	\$0 \$0	FMV CUV	2026 COVENANT APPLIED/GRANTED FOR TAX YEAR 2026

Ricky P. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026

Batch #: SCC CUVA Continuation

Meeting Date: Thursday, March 26, 2026

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N10 - -045	H SMITH HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
03N09 - -054 D	DAVIS CYNTHIA LYNN & TROTTER DONNA JO	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N20 - -157	JACKLETT LUCAS JACOB	\$0 \$0	\$0 \$0	FMV CUV	2025 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
14N25 - -046	MAE LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
15N12 - -081	DIANE L WILLEY LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N07 - -063	CHARLOTTE K CHAPMAN REVOCABLE TRUST	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2026
23N07 - -064	CHARLOTTE K CHAPMAN REVOCABLE TRUST	\$0 \$0	\$0 \$0	FMV CUV	2017 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, March 26, 2026

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N06 - -163	KIRK DOUGLAS W & CYNTHIA S	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N07 - -118 A	ADCOCK STEVEN D & GINA L	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N08 - -188	HANSON CAROL B	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N03 - -019 M	GUNNIN JESSE RAY & CRYSTAL	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N03 - -020	GUNNIN JESSE RAY & CRYSTAL	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -033 C	TIMBER SPRINGS FARM LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N06A - -006	HUFFMAN JOSEPH E	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N21 - -013 C	GHORLEY JEFFREY DEAN & VICK	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -062 C	MAE LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -087	MAE LLC	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N07 - -020 D	MORIN TERRY & MARY O	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N15 - -150	WALLACE GREGORY & BRIGITTE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N20 - -132	RECECE CHARLES & SUE	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N30 - -248 A	LEE RICHARD DARIEN & ANDREA	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N03 - -001 C	CARVER MARC W & LEIGH S	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 12, 2026 Meeting

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

Staff Present: Steve Swindell, Logan Bobo, Sandy Forrester, Ricky Hitt, Lee Johnson, 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 February 26, 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 P1, Batch MH1, Batch MHP, 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-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, Mobile Home Previous year

Batch 5CA, CUVA Appeals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. **Motion by Mark Young to approve the Personal Property 2026 Audit Selection, seconded by Raymond Gunnin and approved by each Board Member**

7. Chief Appraiser Report

Steve reviewed the 2026 Budget Report

Steve, Trey, Ricky and Lee attended the annual WinGap Business Meeting in Macon last week.

March 12, 2026 BOA Meeting Minutes

Steve attended a Land Bank meeting at the Bluffs yesterday.

We are in the process of compiling the required paperwork for our DOR 3-year review.

The next BOA meeting will be Thursday, March 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 Tommy Mann and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary