

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**July 8, 2021**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: June 24, 2021 Meeting**

**IV. Public Comments**

**V. New Business: Consent Agenda:  
Digest Changes:**

Front Office, Becky Parker, Receiver of Records  
**Batch E-1**, Current Year Dropped Exemptions  
**Batch E-1-1**, Current Year Changes  
**Batch E-2**, Reinstate Exemptions  
**Batch E-3**, Homestead Denial Appeals Certify to BOE

Personal Property Department, Jennifer Hoskins, Project Manager  
**Batch P1**, Standard Agenda  
**Batch P3**, BOA Appeals Agenda

Commercial/Industrial Department, Gregg Boutilier, Senior Appraiser  
**Batch 1**, Digest Changes  
**Batch 1A**, Appeal Changes

Residential Department, Ricky Hitt, Senior Appraiser  
**Batch 3**, Digest Changes  
**Batch 3A**, Appeal Changes  
**Batch 3A-1**, Additional Changes  
**Batch 3B**, Certify to BOE  
**Batch 3B-1**, Certify to BOE – Addendum

Mobile Homes Department, Terri Jackson, Lead Appraiser  
**Batch MH1**, Mobile Home Digest Changes  
**Batch 2A**, Corrections

Rural Department, Trey Stephens, Senior Appraiser  
**Batch 5**, Current Year Changes  
**Batch 5A**, Rural Appeal Changes  
**Batch 5B**, Rural Certify to BOE  
**Batch 5CA**, CUVA Approvals  
**Batch 5CR**, CUVA Releases

**VI. Approval of 2021 Personal Property Digest**

**VII. Approval of 2021 Real Property Digest**

**VIII. Approval of 2021 Exempt Property List**

**IX. Approval of 2021 Returned Notice List**

**X. Discussion of July 22nd Meeting Postponement**

**XI. Chief Appraiser's Report**

**XII. Attorney's Report / Executive Session**

**XIII. Adjournment**

# E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2021

7/8/2021

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
14N12K-027	WERTZ MARK A	L02(ES3)	MOVED TO COBB COUNTY	03
15N04E-003	LAWRENCE KURT	L01(ES3)	CLAIMS HOMESTEAD IN FLORIDA	01
15N22H-232	LUKOW WILLIAM E	L13(ES1)	REMOVED PER OWNER'S REQUEST	01
21N09A-046	THURMAN TERRY D	L20(ES5)	MOVED TO BARTOW COUNTY	01
21N12-111	HESTER JOSEPH M	L13(ES1)	APPLIED FOR EXEMPTIONS IN WALKER CO	01
21N12A-026	STRAIT BETTY	L05(ESC)	OWNER IS DECEASED	01
93N02-006	CAMP ROY MRS	L07(ESC)	OWNER IS DECEASED	4A
95N03-023 A	CWL PROPERTIES LLC	L05(ESC)	EXEMPTIONS ON WRONG HOUSE	06



Becky Parker, Senior Appraiser

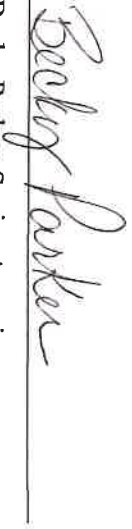


Steve Swindell, Chief Appraiser

# BATCH E-1-1 CURRENT YEAR CHANGES - HOMESTEAD ADDITIONS

Meeting Date: 6/24/2021

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
14N20A-055	BROWNING MICHAEL FLO	L13(ES1)	PROVIDED UPDATED DOCUMENTS	2052 TOWNE MILL AV	03	390000
14N20A-084	HARBULAK ANDREW	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	703 MIDWAY AV	03	360000
14N24C-248	STRAITON SUSAN V		OWNER UNDERSTANDS DENIAL	244 MOUNTAIN VISTA BV	03	0
14N29-028	LINGEFELT DAVID	L01(ES3)	PROVIDED UPDATED DOCUMENTS	3008 CUMMING HW	01	445300
15N15B-088	CLINTON J RENE	L05(ESC)	UPDATED DOCUMENTS PROVIDED	461 COOLSPRINGS TL	01	180400
15N25C-005	SPENCER EMMA	L05(ESC)	PROVIDED UPDATED DRIVERS LICENSE	106 ROYAL OAKS DR	01	424500
15N26L-009	WERBALOWSKY BRANDI E	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	125 CREST BROOKE DR	04	420000
21N11E-210	HART STEPHEN WARD	L13(ES1)	PROVIDED UPDATED DOCUMENTS	1614 EAGLE DR	01	200670



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

7/8/2021

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
15N18K-018	ROGERS ALICE D	L05(ESC)	REMOVED IN ERROR	227400	07
91N26-005	BAGWELL JANETTE	L02(ES3)	REINSTATE FOR 2020 & 2021, REMOVED IN ERROR	148300	03
94N02-089	JUSAK RAYMOND	L01(ESE3)	REMOVED IN ERROR	122200	02
95N03-022 A	LAMB DONALD	L05(ESC)	EXEMPTIONS MOVED FROM PARCEL 95N03-023 A	90900	06



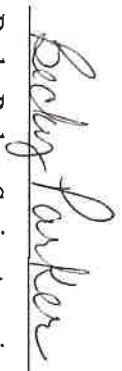
Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

**BATCH E-3 HOMESTEAD DENIAL APPEALS CERTIFY TO BOE** TAX YEAR 2021 Meeting Date: July 8, 2021


MAP & PARCEL	NAME	REASON	EXEMPTION	APPEAL NUMBER
02N04D-151	SHOJAIE AFSANEH MOHAJER	CERTIFY TO BOE, APPLIED AFTER DEADLINE	L01(ES3)	6700

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

  
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Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
7/8/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
MARINE INC HF	01	139947	M	R	2020	9,157	0		None	Registration 9900ZC used as a dealer tag, no vessel registered under this tag.
MARINE INC HG	01	139947	M	R	2019	9,304	0		None	Registration 9900ZC used as a dealer tag, no vessel registered under this tag.
MARINE INC HG	01	139947	M	R	2018	9,840	0		None	Registration 9900ZC used as a dealer tag, no vessel registered under this tag.
MARINE INC HG	01	139946	M	R	2020	3,779	0		None	Registration 9900ZB used as a dealer tag, no vessel registered under this tag.
MARINE INC HG	01	139946	M	R	2019	3,885	0		None	Registration 9900ZB used as a dealer tag, no vessel registered under this tag.
MARINE INC HG	01	139946	M	R	2018	4,110	0		None	Registration 9900ZB used as a dealer tag, no vessel registered under this tag.
YAMAHA MOTOR FINANCE CORP	01	138762	B	R&R	2021	1,697,700	1,730,181		30-Day	Processed amended asset list for business.
TOWNE LAKE NAILS	07	107777	B	R&R	2021	7,629	27,168		30 Day	Processed amended 2021 return.
GIANSANTE TAMMY L	01	135450	M	R	2019	7,506	0		None	Boat reported sold in 2015.
KING, WILLIAM M	01	131783	M	R	2020	1,110	0		None	Boat reported sold in 2019.



TMA Account Manager



Chief Appraiser

7/8/2021

Date Approved By Board

**BOA Appeals Agenda (P3)**  
7/8/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
DOUGLAS PROPERTY MANAGEMENT INC	07	145929	B	R&R	2021	25,260	10,071		None	2021-6103	Value Agreement to settle 2021 appeal
HV DIAGNOSTICS INC	01	102457	B	R&R	2021	1,183,659	1,900,134		None	2021-6162	Value Agreement to settle 2021 appeal
HV DIAGNOSTICS INC	01	146588	B	R	2021	1,900,134	0		None	2021-6162	Value Agreement to settle 2021 appeal
FRIEDEL, MARK	01	124386	M	R&R	2021	18,862	16,000		None	2021-6098	Value Agreement to settle 2021 appeal
KING, WILLIAM M	01	131783	M	R	2021	1,086	0		None	2021-6829	Value Agreement to settle 2021 appeal
MCKEAN, MORGAN A	01	142716	M	R	2021	4,112	0		None	2021-6815	Value Agreement to settle 2021 appeal
MCKEAN, MORGAN A	01	142717	M	R	2021	7,132	0		None	2021-6814	Value Agreement to settle 2021 appeal
ARABIA, ALBERT R	01	137789	M	R	2021	7,526	0		None	2021-6514	Value Agreement to settle 2021 appeal

  
TMA Account Manager

7/8/2021

Date Approved By Board

  
Chief Appraiser



**COMMERCIAL / INDUSTRIAL DIGEST CHANGES**

Tax Year: 2021

Batch: 1 - Current Year Changes

Meeting Date: Thursday, July 8, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N25D-049 E	HOLLY COMMONS INVESTM	\$265,000	\$169,600	MISSED DEED SPLIT .67 AC TO 15N25D-049H NOW 1.18 AC NEEDS 45 DAY NOTICE	
15N25D-049 H	COMMONS PARKWAY LLC	\$0	\$218,800	NEW PARCEL PER SPLIT .67 AC FROM 15N25D-049E NEEDS 45 DAY NOTICE	
94N05 - 008 D	LATIMER PROPERTIES LLC	\$1,317,900	\$1,256,900	CORRECTED TO 2020 299C BOE VALUE 2021 APPEAL WITHDRAWN	2011-6606



Gregg D. Boutlier, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

# 1A: Commercial Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 060	AMERCO REAL ESTATE COMPANY ANDERSON & ASSOCIATES	3,956,800	3,299,910	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6275 01	
02N02 060 B	AMERCO REAL ESTATE COMPANY ANDERSON & ASSOCIATES	1,238,310	1,038,310	ADJUSTED PER INCOME 9VALUE AGREEMENT NO NOTICE)	6277 01	
03N03 016	RIDLEY/RANNEY INVESTMENTS LLC GRAHAM GROUP	2,888,900	1,541,350	ADJUSTED PER PERSONAL PROPERTY INCLUDED IN SALE. (VALUE AGREEMENT NO NOTICE)	6813 01	
03N20 003	MOORHEAD FOOD SERVICES LLC	178,600	123,100	ADJUSTED FOR TOPO ISSUES	6914 01	
03N23 180	BDB FREEHOME VILLAGE LLC JLL VALUATION & ADVISORY	7,974,240	7,414,040	ADJUSTED PER INCOME	6557 01	
14N16 031 A	LEGENDS AT LAUREL CANYON LLC UNITED RESIDENTIAL PROPER	38,022,300	34,084,800	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	6812 03	
14N16 050	RIVER RIDGE OF CANTON LP	23,583,847	22,624,996	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6768 03	
14N18A 011	MVY INCOME FUND I LLC	1,116,200	1,011,800	ADJUSTED FOR VACANCIES	6881 03	
14N22A 060	BRIGHT-SASSER CANTON L L C J WILSON	16,561,800	14,559,000	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	6272 03	
14N24C 001 A	ONE MOUNTAIN VISTA ENTERPRISES LLC & PREFERRED TAX SERVICE INC	1,589,800	1,466,980	ADJUSTED PER MARKET	7132 03	
14N26 035	RORY MANAGEMENT	924,900	810,000	ADJUSTED PER INCOME	6367 01	
14N27 100	4850 BALL GROUND LLC PREFERRED TAX SERVICE INC	1,394,400	1,116,400	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	7140 01	
15N04 050 C	TS HOLCOMB PARTNERS LLC TS HOLCOMB PARTNERS LLC	2,874,500	2,240,400	ADJUSTED PER MARKET	6947 01	
15N05 144 J	ATTQ I LLC GRAHAM GROUP	1,165,460	1,088,130	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	6797 01	
15N05 215 F	TOWNE LAKE INVESTMENTS LLC MARVIN F POER & COMPANY	10,239,300	9,705,430	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6399 07	
15N05 218 A	STAFFORD WOODSTOCK LLC GRAHAM GROUP	2,633,640	2,583,940	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	6799 01	
15N06 070	450 WALDAN CIRCLE LP BILL MILLER	9,171,300	8,865,600	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6864 01	
15N06 129	PEAKS CROSSING LLC BILL MILLER	21,278,400	19,859,900	ADJUSTED PER INCOME	6867 01	
15N06 189	LEMASTER JIMMY V &	165,800	114,800	ADJUSTED FOR MARKET	6624 01	
15N08 017	ASPIRE AT BRIDGEMILL LLC (THE) GRAHAM GROUP	34,605,600	31,445,300	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6722 01	

# 1A: Commercial Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

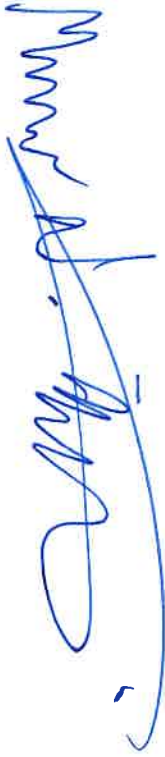
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N08 017 J	PRD OWNER LLC TAX RECOURSE LLC	867,000	778,100	ADJUSTED PER COST/MARKET	6729 01	
15N08 047 E	SCENIC HIGHWAY PROPERTIES LLC PREFERRED TAX SERVICE INC	3,116,600	2,728,400	ADJUSTED FOR MARKET	7133 01	
15N10 015	AKB INV LLC & TVK INV LLC MARVIN F POER & COMPANY	5,296,990	4,726,800	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6376 07	
15N11 002 M	SOUTH POINTE @TOWNE LAKE LLC MARVIN F POER & COMPANY	5,076,966	4,562,630	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6431 01	
15N11 076	470 WEST 166 LLC BILL MILLER	28,487,600	27,266,700	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6865 07	
15N11 084	BELLA ROMA HOLDINGS LLC	1,139,200	790,300	ADJUSTED FOR SEVERE ECONOMIC CONDITIONS	6712 07	
15N12 136 J	RENAISSANCE GROUP SHRINATHI LLC MARVIN F POER & COMPANY	6,308,300	3,570,595	ADJUSTED FOR INCOME & UNIFORMITY (VALUE AGREEMENT NO NOTICE)	6495 07	
15N13A 100	PUBLIC STORAGE MARVIN F POER & COMPANY	4,145,500	3,908,324	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6382 03	
15N13A 108 A	CBH PROPERTIES CANTON LLC GRAHAM GROUP	1,249,400	1,139,200	ADJUSTED FOR MARKET (VALUE AGREEMENT NO NOTICE)	6796 03	
15N14 097 Z	ABF HORIZON LLC	737,600	606,300	ADJUSTED FOR MARKET	6707 04	
15N15 054 B	HOME DEPOT USA INC MARVIN F POER & COMPANY	9,397,200	7,733,600	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	6414 04	
15N15 074	CHEROKEE PNC LLC	926,000	858,400	ADJUSTED PER MARKET	6603 01	
15N16 018	BAILEY THOMAS J	519,230	496,830	ALLOWED ADDITIONAL PHYSICAL DEPRECIATION	6876 07	
15N17 001 U	COSTCO WHOLESale CORPORATION RICK BROWN C/O TAC	19,126,400	16,544,700	ADJUSTED FOR MARKET	6590 07	
15N18 009 A	BRETT MF LAURELWOOD DRIVE LLC MARVIN F POER & COMPANY	49,116,400	38,444,100	2019 299C REMOVED IN ERROR FULL FMV RETURNS FOR 2022	6506 07	
15N18 032	PUBLIC STORAGE INC MARVIN F POER & COMPANY	4,674,600	4,355,619	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6386 07	
15N18 165 A	WB HOLDINGS-TRICKUM LLC GRAHAM GROUP	1,375,880	1,209,680	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	6795 07	
15N24 184 L	PS SOUTHEAST TWO LLC MARVIN F POER & COMPANY	10,111,000	8,386,600	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6391 07	
15N26 154 N	AMERCO REAL ESTATE COMPANY ANDERSON & ASSOCIATES	947,970	571,070	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6276 01	
21N06 005 L	WALNUT HILL ASSOCIATES LTD MARVIN F POER & COMPANY	5,296,400	4,961,000	ADJUSTED FOR INCOME (VALUE AGREEMENT NO NOTICE)	6433 01	

# 1A: Commercial Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N06 121	CONWAY JAMES R	24,500	9,500	CORRECTED ACREAGE PER PLAT SUBMITTED TO MAPPING.	6613 01	
91N15 053	PRESCOTT HALL LLC	1,605,700	1,514,800	ADJUSTED PER INCOME	6635 03	
42		341,110,533	300,157,434			




**RESIDENTIAL DIGEST - Batch: 3**

**Tax Year: 2021**

**Meeting Date: 07/08/2021**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
22N16 -11-012	MORAN, MICHAEL E	\$237,470	\$0	PARCEL DELETED AND COMBINED WITH PARCEL 22N16 11013 FOR TAX YEAR 2021
95N03 - -022	LAMB, MARY HELEN	\$227,340	\$64,110	REMOVED 2ND HOME FROM PARCEL FOR TAX YEAR 2021 (SEND NEW NOTICE)
95N03 - -022 A	LAMB, DONALD AND MARY HELEN	\$30,000	\$208,000	ADDED HOME TO PARCEL FOR TAX YEAR 2021 (SEND NEW NOTICE)

Ricky Hitt, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 07/08/2021**

# 3A: Residential Appeal Changes

Meeting Date:

07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 224	LYONS PATRICIA &	452,740	424,240	CORRECTED PER FIELD CHECK	6601 01	
02N12 153	SANCHEZ EDWIN &	1,318,500	1,246,000	OVERRIDE PER COMPER	6283 01	
03N07C 006	KRACALA KYLE DOUGLAS	284,000	284,000	OWNER UNDERSTANDS VALUER PER APPRAISER	6368 02	
03N11C 031	IHS PROPERTY GEORGIA LP RYAN, LLC	284,200	273,690	OVERRIDE TO APPEAL VALUE	6472 01	
03N12E 324	IH6 PROPERTY GEORGIA LP RYAN, LLC	320,600	318,000	OVERRIDE PER COMPER	6487 01	
03N17 134	HAYS MICHELLE L &	810,600	770,700	CORRECTED PER FIELD CHECK	6346 01	
03N18C 027	LEE MARK EDWARD &	663,300	659,100	CORRECTED PER FIELD CHECK	6623 01	
03N22B 028	FAULKNER LAWRENCE W	1,797,500	1,551,700	CORRECTED PER OFFICE REVIEW	6598 01	
03N24 202	MOSS-FRANGIE LINDSAY P	845,900	814,400	CORRECTED PER FIELD CHECK	6360 01	
03N30 024	MOYLAN PETER &	576,990	460,000	OVERRIDE TO RECENT SALE	6363 01	
04N04C 012	BARRETT R DOUG	40,000	20,000	ADJUSTED LAND VALUE	7087 02	
14N06A 070	SRP SUB LLC RYAN, LLC	441,300	429,300	OVERRIDE PER COMPER	6403 01	
14N10E 066	PALEY BRIAN	413,300	377,600	ADJUSTED FOR EXTREME DEPRECIATION	6260 03	
14N10E 072	HABRAT DENNIS L	488,600	419,100	CORRECTED PER FIELD CHECK	6259 03	
14N16F 044	BLK PROPERTY SOLUTIONS LLC	32,000	10,000	OVERRIDE TO RECENT SALE VALUE	6631 03	
14N16F 045	BLK PROPERTY SOLUTIONS LLC	32,000	10,000	OVERRIDE TO RECENT SALE VALUE	6632 03	
14N16F 046	BLK PROPERTY SOLUTIONS LLC	32,000	11,000	OVERRIDE TO RECENT SALE VALUE	6633 03	
14N16F 048	BLK PROPERTY SOLUTIONS LLC	32,000	9,000	OVERRIDE TO RECENT SALE VALUE	6634 03	
14N16F 062	2019-1 IH BORROWER LP RYAN, LLC	199,340	189,200	OVERRIDE PER COMPER	6405 03	
14N20A 215	MIRANDA ERICK YAMIL	450,400	445,700	OVERRIDE PER COMPER	6671 03	

# 3A: Residential Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N04 078	GOHARLOON ALEX	866,400	866,400	OWNER UNDERSTANDS	6352	01
15N04B 041	RUSSELL TYLER	37,600	4,100	ADJUSTED LAND VALUE	6786	01
15N04C 026	STEGALL ELISIE	296,830	278,830	CORRECTED PER FIELD CHECK	6676	01
15N04E 214	LECROY ROY C & BETTY H	464,000	464,000	OWNER UNDERSTANDS VALUE PER APPRAISER	6588	01
15N04E 433	HUGHES ANDREW F	499,500	473,600	CORRECTED PER OFFICE REVIEW	6719	01
15N04E 451	DAVIS KACI DAY	466,040	452,600	OVERRIDE PER COMPER	6641	01
15N04K 076	IH4 PROPERTY GEORGIA LP	331,000	308,700	OVERRIDE PER COMPER	6470	01
15N05A 151	IH6 PROPERTY GEORGIA LP RYAN, LLC	266,930	255,590	OVERRIDE TO APPEAL VALUE	6539	01
15N05L 015 A	HERITAGE AT TOWNE LAKE	98,000	100	ADJUSTED LAND FOR GREEN SPACE	6649	01
15N05L 068	WEEKLEY HOMES LLC HARDING AND CARBONE, INC	238,800	177,500	ADJUSTED UNDER CONSTRUCTION PERCENTAGE	6582	01
15N08L 222	MCCARTY STEVEN	330,500	306,000	OVERRIDE TO RECENT FEE APPRAISAL VALUE	6018	01
15N09A 081	SARON ENTELECHY	330,780	254,340	CORRECTED PER FIELD CHECK	6291	01
15N10B 110	MILLER JARED	316,200	308,200	OVERRIDE PER COMPER	6359	07
15N10B 414	WANG QIONG	325,300	312,100	ADJUSTED FOR EXTREME DEPRECIATION	6687	07
15N11A 004	MEEHAN AMY	430,920	368,820	CORRECTED PER FIELD CHECK	6689	07
15N11B 577	BROWN JASON	395,950	395,950	OWNER UNDERSTANDS VALUE PER APPRAISER	6356	07
15N11H 211	SWAY 2014-1 BORROWER LLC RYAN, LLC	233,510	227,700	OVERRIDE PER COMPER	6492	07
15N11H 415	THR GEORGIA L P RYAN, LLC	273,400	263,000	OVERRIDE TO APPEAL VALUE	6524	07
15N13B 090	SIMS-HICKMAN LORI ANN	337,740	320,000	OVERRIDE TO APPEAL VALUE	6691	01
15N13H 159	IH5 PROPERTY GEORGIA LP RYAN, LLC	246,500	238,800	OVERRIDE PER COMPER	6484	03

# 3A: Residential Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N13H 226	IH6 PROPERTY GEORGIA LP RYAN, LLC	231,800	221,740	OVERRIDE TO APPEAL VALUE	6537 03	
15N14G 059	2018-4 IH BORROWER LP RYAN, LLC	314,300	288,200	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	6511 04	
15N16E 002	WAGNER ILONA &	176,300	171,530	CORRECTED PER FIELD CHECK	6354 04	
15N18C 357	LUCKETT JAMES RYAN	374,800	352,300	CORRECTED PER FIELD CHECK	5986 01	
15N18D 320	COUEY COURTNEY	178,450	129,210	OVERRIDE TO RECENT SALE VALUE	6243 01	
15N18D B261	2018-3 IH BORROWER LP RYAN, LLC	271,840	257,640	CORRECTED PER OFFICE REVIEW	6522 01	
15N19A 014	DONNELLY PAUL	569,800	540,800	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	6345 01	
15N19B 045	SARGENT GREGORY L &	410,400	384,100	CORRECTED PER FIELD CHECK	6640 04	
15N20A 011	MAYER NEAL J	176,020	163,320	ADJUSTED FOR EXTREME DEPRECIATION	6254 01	
15N20H 049	IH6 PROPERTY GEORGIA LP RYAN, LLC	319,300	308,130	OVERRIDE TO APPEAL VALUE	6541 04	
15N21C 035	OGLESBY HOLLY &	239,240	228,340	CORRECTED PER FIELD CHECK	6846 01	
15N22 158	JOHNSON CHRISTOPHER A	661,600	629,500	CORRECTED PER FIELD CHECK	6384 01	
15N22B 084	GOUGE GLENN E	192,960	192,960	OWNER UNDERSTANDS	6195 01	
15N22D 156	CLYBURN KRISTIPHER WACHOB	276,540	276,540	OWNER UNDERSTANDS	6608 01	
15N24F 248	IH6 PROPERTY GEORGIA LP RYAN, LLC	273,800	262,250	OVERRIDE TO APPEAL VALUE	6525 07	
15N26F 204	SMITH KEVIN JAMES	480,000	470,600	CORRECTED PER FIELD CHECK	6218 01	
15N28D 084	KOLLER STEPHEN L	687,000	655,400	CORRECTED PER FIELD CHECK	6295 01	
15N29B 005	NICHOLS JAMES M JR &	337,490	320,790	CORRECTED PER OFFICE REVIEW	6282 01	
21N05C 153	2018-1 IH BORROWER LP RYAN, LLC	217,190	213,700	OVERRIDE PER COMPER	6497 01	
21N06 221	CENTENNIAL LAKES COMMUNITY SIXES MANAGEMENT GROUP	440,600	100	ADJUSTED FOR GREEN SPACE	6915 01	



# 3A: Residential Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N06F 972	JELUM LISA	283,500	283,500	OWNER UNDERSTANDS	6587.01	
21N09B 033	2018-3 IH BORROWER LP RYAN, LLC	288,750	271,800	OVERRIDE PER COMPER	6385.01	
21N09C 109	LAVELLE MICHAEL JAY	322,130	291,630	CORRECTED PER FIELD CHECK	6656.01	
21N10A A012	BOBO BARHAM F JR CULBRETH TIMOTHY EARL	479,605	479,605	NAME CORRECTION	6893.01	
21N12G 006	2018-2 IH BORROWER LP RYAN, LLC	296,500	278,500	OVERRIDE TO APPEAL VALUE	6388.01	
21N12M 017	2018-4 IH BORROWER LP RYAN, LLC	434,660	416,000	OVERRIDE TO COMPER	6510.01	
21N12M 146	MOYO ALI	448,000	518,873	VALUE INCREASE PER OWNER REQUEST	6673.01	
22N06D 012	INGLE M ROGER	496,700	470,100	CORRECTED PER FIELD CHECK	6249.01	
22N09B 015	BALLARD MICHAEL	549,400	512,300	ADJUSTED LAND VALUE	6580.01	
22N11 029	KUZINA MARINA	79,500	58,500	ADJUSTED LAND VALUE FOR TOPO	6872.01	
22N16 08143	MCKEON WILLIAM R	381,320	345,720	ADJUSTED FOR EXTREME DEPRECIATION	6290.01	
22N16 11013	MORAN MICHAEL E	485,080	675,150	PARCEL 22N16 11012 DELETED AND COMBINED WITH PARCEL	6651.01	
22N17 061	BUZZELL JASON ROBERT SR	497,900	414,900	CORRECTED PER OFFICE REVIEW	6280.01	
22N18 200	BIRO CHRISTIAN ADAM &	437,200	375,100	CORRECTED PER FIELD CHECK	6361.01	
22N20A 075	FARRELL EDWARD G	250,300	248,500	CORRECTED PER FIELD CHECK	6181.01	
91N26 013	GIBSON JAMES L &	275,860	248,960	CORRECTED PER FIELD CHECK	6642.03	
92N02 014	MCLAIN SCOTT	1,250,300	763,200	CORRECTED PER FIELD CHECK	6638.07	
92N04 032	STRICKLAND RODNEY	1,092,780	977,682	CORRECTED PER OFFICE REVIEW	6366.7A	
92N06 154	GOODMAN MARISSA	437,400	419,000	CORRECTED PER FIELD CHECK	6684.7A	
79		31,917,485	29,115,230			

# 3A-1 RESIDENTIAL APPEAL CHANGES - ADDENDUM

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N09A 024	ARSAAN LLC EQUITAX PROPERTY TAX ADVI	214,620	212,220	CORRECTED PER FIELD CHECK	6886	01
04N04C 039	KELLER KATHLEEN GILBERT	325,700	298,800	ADJUSTED FOR EXTREME DEPRECIATION	6800	02
15N04B 363	ALEXANDER NATALIEE G	402,060	367,860	CORRECTED PER FIELD CHECK	6885	01
15N05A 120	MITTON SHAY	234,040	208,440	CORRECTED PER FIELD CHECK	6728	01
15N11D 061	SCHUDEL JOHN W &	272,200	257,900	ADJUSTED FOR EXTREME DEPRECIATION	6683	01
15N16G 059	FOLDY STEPHANIE M	203,140	195,140	CORRECTED PER FIELD CHECK	6810	07
15N16J 104	CICCONE DEBORAH R	582,300	550,800	CORRECTED PER FIELD CHECK	6909	04
15N22 207 A	THOMAS VICTOR	1,197,400	1,040,100	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	6693	01
15N22E 007	STROTMAN LYNDA H	214,730	211,130	CORRECTED PER FIELD CHECK	6627	01
15N25E 057	BHOOTADA ATUL &	330,100	312,100	CORRECTED PER FIELD CHECK	6830	04
21N12A 055	THOMPSON PAMELA H &	189,770	172,470	CORRECTED PER FIELD CHECK	6806	01
21N12B 005	PURSFULL NICOLE COLLEEN	240,420	202,820	CORRECTED PER FIELD CHECK	6848	01
21N12B 359	MEEK BARBARA	203,450	195,350	CORRECTED PER FIELD CHECK	6842	01
21N12D 342	SHAW DAVID W & MARGARET M	149,920	94,920	CORRECTED PER FIELD CHECK	6787	01
92N06 153	LORD DOUGLAS M	434,700	425,700	CORRECTED PER FIELD CHECK	6789	7A
95N03 003	HAMBY VIDAYA GNANA	215,330	126,530	CORRECTED PER FIELD CHECK	6793	06
16		5,409,880	4,872,280			

# 3B: Residential Certify to BOE

Meeting Date:

07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N10C 062	HOGAN RYAN	318,600	318,600	CERTIFIED TO THE BOARD OF EQUALIZATION	6362	01
03N17C 091	SRP SUB LLC RYAN, LLC	385,400	385,400	CERTIFY TO BOARD OF EQUALIZATION	6569	01
03N22B 020	LUNSFORD ERNEST KENNETH	1,253,900	1,253,900	CERTIFY TO BOARD OF EQUALIZATION	6685	01
03N24B 041	WOODLIFE MARK STEVEN	39,700	39,700	CERTIFY TO BOARD OF EQUALIZATION	6759	01
14N12K 070	SAVAGE ASHLEY M	214,000	214,000	CERTIFIED TO THE BOARD OF EQUALIZATION	6213	03
14N16D 221	216 CREEK VIEW PLACE TRUST	46,900	46,900	CERTIFIED TO THE BOARD OF EQUALIZATION	6809	03
14N16F 021	SWAY 2014-1 BORROWER LLC RYAN, LLC	165,900	165,900	CERTIFY TO BOARD OF EQUALIZATION	6498	03
14N20A 324	RICKMAN COREY SR &	264,500	264,500	CERTIFY TO THE BOARD OF EQUALIZATION	6355	03
14N27B 129	SWINK CHARLES D &	242,500	242,500	CERTIFY TO BOARD OF EQUALIZATION	6699	01
15N02B 325	DHANANI KARIM & DIANNE	387,400	387,400	CERTIFY TO THE BOARD OF EQUALIZATION	6223	01
15N02C 436	2017-1 IH BORROWER LP RYAN, LLC	320,300	320,300	CERTIFY TO BOARD OF EQUALIZATION	6545	01
15N02D 031	IH6 PROPERTY GEORGIA LP RYAN, LLC	344,400	344,400	CERTIFY TO BOARD OF EQUALIZATION	6485	01
15N03A 212	IH3 PROPERTY GEORGIA L P RYAN, LLC	321,260	321,260	CERTIFY TO BOARD OF EQUALIZATION	6413	01
15N03A 339	IH3 PROPERTY GEORGIA L P RYAN, LLC	391,100	391,100	CERTIFY TO BOARD OF EQUALIZATION	6411	01
15N03B 153	IH4 PROPERTY GEORGIA LP RYAN, LLC	425,990	425,990	CERTIFY TO BOARD OF EQUALIZATION	6483	01
15N04 072	ZHANG LING YAN	845,900	845,900	CERTIFY TO BOARD OF EQUALIZATION	6357	01
15N04A 475	IH5 PROPERTY GEORGIA LP RYAN, LLC	292,880	292,880	CERTIFY TO BOARD OF EQUALIZATION	6474	01
15N06K 126	AKERS CAROL A	201,990	201,990	CERTIFY TO THE BOARD OF EQUALIZATION	6616	01
15N07H 131	2018-1 IH BORROWER LP RYAN, LLC	555,300	555,300	CERTIFY TO BOARD OF EQUALIZATION	6518	01
15N10B 316	2017-1 IH BORROWER LP RYAN, LLC	326,900	326,900	CERTIFY TO BOARD OF EQUALIZATION	6548	07

# 3B: Residential Certify to BOE

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N11B 398	GRIESHABER MELISSA	450,090	450,090	CERTIFIED TO THE BOARD OF EQUALIZATION	6680	07
15N11H 337	2018-2 IH BORROWER LP RYAN, LLC	236,170	236,170	CERTIFY TO BOARD OF EQUALIZATION	6397	07
15N12B 555	2018-3 IH BORROWER LP RYAN, LLC	261,500	261,500	CERTIFY TO BOARD OF EQUALIZATION	6400	01
15N13H 243	IH3 PROPERTY GEORGIA L P RYAN, LLC	235,590	235,590	CERTIFY TO BOARD OF EQUALIZATION	6420	03
15N14L 021	IH3 PROPERTY GEORGIA L P RYAN, LLC	240,900	240,900	CERTIFY TO BOARD OF EQUALIZATION	6415	03
15N14L 029	2018-4 IH BORROWER LP RYAN, LLC	260,900	260,900	CERTIFY TO BOARD OF EQUALIZATION	6503	03
15N15B 060	2017-2 IH BORROWER LP RYAN, LLC	291,620	291,620	CERTIFY TO BOARD OF EQUALIZATION	6538	01
15N16F 056	IH3 PROPERTY GEORGIA L P RYAN, LLC	224,830	224,830	CERTIFY TO BOARD OF EQUALIZATION	6447	07
15N16F 261	IH3 PROPERTY GEORGIA LP RYAN, LLC	235,470	235,470	CERTIFY TO BOARD OF EQUALIZATION	6444	07
15N18A 024	FERGUSON SHANE &	215,840	215,840	CERTIFIED TO THE BOARD OF EQUALIZATION	6149	01
15N18B 172	PATEL JIGNESH M &	449,390	449,390	CERTIFIED TO THE BOARD OF EQUALIZATION	6060	07
15N18F 051	2018-3 IH BORROWER LP RYAN, LLC	203,620	203,620	CERTIFY TO BOARD OF EQUALIZATION	6395	07
15N19B 260	IH6 PROPERTY GEORGIA LP RYAN, LLC	320,800	320,800	CERTIFY TO BOARD OF EQUALIZATION	6494	04
15N20A 146	IH5 PROPERTY GEORGIA LP RYAN, LLC	255,200	255,200	CERTIFY TO BOARD OF EQUALIZATION	6471	04
15N20F 171	IH6 PROPERTY GEORGIA LP RYAN, LLC	309,500	309,500	CERTIFY TO BOARD OF EQUALIZATION	6488	04
15N21 010 E	2018-1 IH BORROWER LP RYAN, LLC	398,000	398,000	CERTIFY TO BOARD OF EQUALIZATION	6509	04
15N21D 029	LAY DOUGLAS T	337,000	337,000	CERTIFY TO THE BOARD OF EQUALIZATION	6554	01
15N22E 059	ALUYI NATHANIEL PATRICK INOMA	4,000	4,000	CERTIFY TO BOARD OF EQUALIZATION	6860	01
15N22G 122	IH4 PROPERTY GEORGIA LP RYAN, LLC	272,000	272,000	CERTIFY TO BOARD OF EQUALIZATION	6479	01
15N23A 080	THR GEORGIA L P RYAN, LLC	254,740	254,740	CERTIFY TO BOARD OF EQUALIZATION	6533	01

# 3B: Residential Certify to BOE

Meeting Date:

07/08/2021

Tax Year:

2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N23C 078	2017-1 IH BORROWER LP RYAN, LLC	237,140	237,140	CERTIFY TO BOARD OF EQUALIZATION	6540 01	
15N23D 203	2018-1 IH BORROWER LP RYAN, LLC	232,700	232,700	CERTIFY TO BOARD OF EQUALIZATION	6514 07	
15N24A 001	BFP FUNDING LLC BRAY & JONHNSON	4,500	4,500	CERTIFY TO BOARD OF EQUALIZATION	6857 01	
15N24A 024	2017-2 IH BORROWER LP RYAN, LLC	229,120	229,120	CERTIFY TO BOARD OF EQUALIZATION	6531 01	
15N24C 012	2017-2 IH BORROWER LP RYAN, LLC	249,510	249,510	CERTIFY TO BOARD OF EQUALIZATION	6536 01	
15N24D 301	2019-1 IH BORROWER LP RYAN, LLC	283,600	283,600	CERTIFY TO BOARD OF EQUALIZATION	6406 07	
15N24D 359	GALLOWAY CRAIG B	256,200	256,200	CERTIFIED TO THE BOEARD OF EQUALIZATION	6238 07	
15N24F 196	IH6 PROPERTY GEORGIA LP RYAN, LLC	276,000	276,000	CERTIFY TO BOARD OF EQUALIZATION	6490 07	
15N26G 112	DANISHMUND MOHAMMAD EHTESHAM	292,100	292,100	CERTIFY TO THE BOARD OF EQUALIZATION	6626 04	
15N26G 268	JONES JAMES W III	602,800	602,800	CERTIFY TO THE BOARD OF EQUALIZATION	6556 04	
15N29A 145	BFP HOLDINGS LLC BRAY & JONHNSON	4,500	4,500	CERTIFY TO BOARD OF EQUALIZATION	6854 01	
15N29B 028	PHILLIPS ERIC H-TRUSTEE	286,890	286,890	CERTIFIED TO THE BOARD OF EQUALIZATION	6268 01	
15N29C 025	2018-3 IH BORROWER LP RYAN, LLC	378,200	378,200	CERTIFY TO BOARD OF EQUALIZATION	6404 01	
15N30E 026	2018-2 IH BORROWER LP RYAN, LLC	317,000	317,000	CERTIFY TO BOARD OF EQUALIZATION	6383 01	
21N05A 143	IH3 PROPERTY GEORGIA L P RYAN, LLC	267,600	267,600	CERTIFY TO BOARD OF EQUALIZATION	6416 01	
21N05C 278	2017-2 IH BORROWER LP RYAN, LLC	220,520	220,520	CERTIFY TO BOARD OF EQUALIZATION	6528 01	
21N09A 070	2018-1 IH BORROWER LP RYAN, LLC	262,640	262,640	CERTIFY TO BOARD OF EQUALIZATION	6516 01	
21N11E 316	IH3 PROPERTY GEORGIA L P RYAN, LLC	256,400	256,400	CERTIFY TO BOARD OF EQUALIZATION	6445 01	
21N12B 144	2017-2 IH BORROWER LP RYAN, LLC	257,450	257,450	CERTIFY TO BOARD OF EQUALIZATION	6526 01	
21N12B 270	2018-4 IH BORROWER LP RYAN, LLC	238,750	238,750	CERTIFY TO BOARD OF EQUALIZATION	6507 01	

# 3B: Residential Certify to BOE

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12G 014	MALAK MILES J & KIMBERLY S	237,490	237,490	CERTIFY TO THE BOARD OF EQUALIZATION	6372 01	
21N12P 013	IH4 PROPERTY GEORGIA LP RYAN, LLC	249,700	249,700	CERTIFY TO BOARD OF EQUALIZATION	6473 01	
22N09B 005	REIS ROBIN M &	838,000	838,000	CERTIFIED TO BOARD OF EQUALIZATION	6193 01	
91N09 B009	LATTIMER APARTMENTS LLC	147,500	147,500	CERTIFIED TO THE BOARD OF EQUALIZATION	6610 03	
91N18 C009	DOSS INVESTMENT PARTNERS LP	236,600	234,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	6071 03	
91N18 C009 A	DOSS INVESTMENT PARTNERS L P	241,800	239,300	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	6069 03	
91N18 D005 B	LATTIMER APARTMENTS LLC	136,100	136,100	CERTIFIED TO THE BOARD OF EQUALIZATION	6611 03	
94N04 024	DENSMORE JOHNNY	111,260	111,260	CERTIFY TO THE BOARD OF EQUALIZATION	6351 02	
68		20,154,050	20,149,050			





# 3B-1 CERTIFY TO BSE - ADDENDUM

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N17B 040	BRACEWELL JUDSON	232,140	232,140	CERTIFIED TO THE BOARD OF EQUALIZATION	6905 03	
14N18B 075	LANIER LARRY JORDAN	225,700	225,700	CERTIFIED TO THE BOARD OF EQUALIZATION	6896 01	
15N03A 135	TALEKAR SAGAR EQUITAX PROPERTY TAX ADVI	341,750	341,750	CERTIFIED TO THE BOARD OF EQUALIZATION	6889 01	
15N09C 119	SHAKAR STEVEN	611,700	611,700	CERTIFIED TO THE BOARD OF EQUALIZATION	6718 01	
15N13B 009	OLIVETTI THOMAS H &	207,640	207,640	CERTIFIED TO THE BOARD OF EQUALIZATION	6711 01	
15N30D 005	MENDEN LAURIE S & EQUITAX PROPERTY TAX ADVI	300,300	281,500	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	6012 08	
15N30D 007	MENDEN LAURIE S EQUITAX PROPERTY TAX ADVI	743,700	658,800	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	6010 08	
15N30E 387 A	VILLAS AT MOUNTAIN VIEW LLC THE VILLAS AT MOUNTAIN VI	23,810	23,810	CERTIFY TO BOARD OF EQUALIZATION	7270 01	
22N15 05021	BURGER APRIL L	359,400	359,400	CERTIFIED TO THE BOARD OF EQUALIZATION	6775 01	
9		3,046,140	2,942,440			



**MOBILE HOME DIGEST CHANGES**

**BATCH #: MHI**

**MEETING DATE: 7/8/2021**

**Page 1 of 1**

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
SHANK, BRIAN LYNN	15N11 014 MH01742		\$31,548	\$0	MH REMOVED FROM 2021 PREBILL DIGEST BURNED PRIOR TO JANUARY 1, 2021
WORLEY, GLORIA NAN	15N11 029 MH02500		\$0	\$3,500	MH ADDED TO 2021 PREBILL DIGEST NOD

**SENIOR APPRAISER:** \_\_\_\_\_

**CHIEF APPRAISER:** \_\_\_\_\_



\_\_\_\_\_



# BATCH 2A

Meeting Date:	07/08/2021	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	Tax Year: 2021	APPEALKEY
21ND4	061002	DEAL LARRY	202,750	156,350	CORRECTED PER OFFICE REVIEW		6825
			1	202,750	156,350		

APPRAISER: \_\_\_\_\_

CHIEF APPRAISER:  \_\_\_\_\_

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, July 8, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N14 - -020	ALEXANDER LAND COMPANY,	\$1,148,300	<del>\$239,090</del> \$244,090 \$0	FMV CUV	QUALIFIED TIMBER PROPERTY; ADJUSTED VALUE PER DOR FOR 2021 TY; NO NOTICE REQUIRED
03N15 - -051 E	BURDO, ANTHONY A. & SIZEM	\$520,900	\$431,600	FMV CUV	LAND CONVERSION ERROR; ADJUSTED ACREAGE ADJUSTMENTS FOR 2021 TY; NEW 45-DAY NOTICE
03N24 - -052 H	CHOPIN IN THE WOODS, LLC	\$0	\$178,600	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
04N09 - -031	ALEXANDER LAND COMPANY,	\$683,300	\$337,576	FMV CUV	QUALIFIED TIMBER PROPERTY; ADJUSTED VALUE PER DOR FOR 2021 TY; NO NOTICE REQUIRED
13N06 - -078 D	ADDINGTON, CHRISTOPHER T	\$39,900	\$0	FMV CUV	DELETED FOR 2021 TY; COMBINED W/ 13N06-078
13N08 - -044	ALEXANDER LAND COMPANY,	\$556,200	\$331,900	FMV CUV	QUALIFIED TIMBER PROPERTY; ADJUSTED VALUE PER DOR FOR 2021 TY; NO NOTICE REQUIRED
13N11 - -001	ALEXANDER LAND COMPANY,	\$279,000	\$182,134	FMV CUV	QUALIFIED TIMBER PROPERTY; ADJUSTED VALUE PER DOR FOR 2021 TY; NO NOTICE REQUIRED
14N01 - -002	ALEXANDER LAND COMPANY,	\$798,600	\$388,555	FMV CUV	QUALIFIED TIMBER PROPERTY; ADJUSTED VALUE PER DOR FOR 2021 TY; NO NOTICE REQUIRED
14N01 - -117	ALEXANDER LAND COMPANY,	\$405,900	\$171,686	FMV CUV	QUALIFIED TIMBER PROPERTY; ADJUSTED VALUE PER DOR FOR 2021 TY; NO NOTICE REQUIRED
14N29 - -028	LINGEFELT, DAVID & ANGELA	\$397,000	\$445,300	FMV CUV	HOUSE DELETED IN ERROR; ADDED BACK TO DIGEST FOR 2021 TY; NEW NOTICE
15N02 - -024 E	ROSS, LAURIE ANNE	\$0	\$21,825	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
15N02 - -024 F	ROSS, LAURIE ANNE	\$0	\$65,300	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
		\$0	\$69,500	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
15N02 - -024 G	ROSS, LAURIE ANNE	\$0	\$60,900	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
15N02 - -024 H	ROSS, LAURIE ANNE	\$0	\$60,600	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
15N02 - -024 J	ROSS, LAURIE ANNE	\$0	\$64,800	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
15N02 - -024 K	ROSS, LAURIE ANNE	\$0	\$76,300	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
15N02 - -024 L	ROSS, LAURIE ANNE	\$0	\$60,600	FMV CUV	NEW PARCEL CREATED FOR 2021 TAX YEAR PER MAPPING; NEW NOTICE
15N20 - -129	QUINLAN, DAVID & BEAN, ELI	\$18,200	\$0	FMV CUV	DELETED FOR 2021 TY; COMBINED W/ 15N20- 127
15N20 - -130 A	QUINLAN, DAVID & BEAN, ELI	\$29,100	\$0	FMV CUV	DELETED FOR 2021 TY; COMBINED W/ 15N20- 127
21N05 - -161	MEDFORD, RYAN K.	\$155,840	\$168,040	FMV CUV	ERROR PER MAPPING; ADJUSTED ACREAGE; NEW NOTICE

Trey Stephens, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

# 5A: Rural Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 143	MVS PROPERTIES LLC	1,064,500	1,064,500	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6553 01	
02N03 164	SHIREY MARK P &	1,653,000	1,635,100	CORRECTION IN METAL BLDG VALUE PER FIELD INSP/APPEAL. 7/2021 BLAKE	6551 01	
02N03 301 C	CROOKS NICHOLAS W	1,055,600	1,055,600	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6710 01	
02N03 301 D	RANK ERIK A	1,028,100	1,028,100	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6057 01	
02N04 093	LEUZARDER MICHAEL	399,800	399,800	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	5955 01	
02N04 173 A	CARMICHAEL C W	318,310	318,310	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6236 01	
02N06 083	SPESSERT MARIE A	199,730	199,730	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6894 01	
02N07 125	ARNOLD DONALD K &	422,000	422,000	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6058 01	
02N08 008 C	HALL JEFFREY SCOTT	3,022,000	2,681,500	GRADE OF CONSTRUCTION CORRECTED. SEND 30 DAY. 6/2021 BLAKE	6146 01	
02N08 012	HAMRICK DON M &	409,200	409,200	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6127 01	
02N08 075	CARPENTER CHRIS	568,000	568,000	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6898 01	
03N05 008 A	HILL JAMES W &	626,820	572,520	SIDING/SQFT CORRECTED PER FIELD INSP/APPEAL. 6/2021 BLAKE	6261 01	
03N10A 039	JMG LUXURY AGENT INC	23,100	23,100	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6677 01	
03N12 038 G	BRILL STEVEN DOUGLAS	792,500	792,500	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6589 01	
03N22 175 A	SILVERS JOHN D FAIR ASSESSMENTS LLC	636,000	636,000	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6241 01	
03N24 052	CHOPIN IN THE WOODS LLC	1,180,000	601,900	REQUEST TO SPLIT FILED. ACREAGE FROM 21.45AC TO 17.64AC. CUVA APP/GRANTED. 7/2021 BLAKE	6862 01	
03N24 073	JARVIS ROLAND	4,966,700	4,966,700	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6156 01	
03N29 068	CLARK RONNIE LEE LIFE ESTATE	112,500	15,700	HOUSE REMOVED DUE TO GDOT HWY 20 PROJECT. LAND REDUCED FOR SHAPE. 7/2021 BLAKE	6628 01	
03N29 069	MARTIN RENTALS LLC	103,090	103,090	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6672 01	
03N30 152	ROMANO JOSEPH P & HOLLY LYNN	470,340	406,940	CHANGE IN LAND VALUE DUE TO SHAPE/UNIFORMITY 6/2021 BLAKE	6174 01	

# 5A: Rural Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N04 001 A	FLINT L AUSTIN &	387,700	317,800	CHANGES PER FIELD INSP/APPEAL. 7/2021 BLAKE	6695 01	
13N04 017 A	BAR FLINT PRESERVE LLC	198,600	158,900	FMV CORRECTION PER CONSERVATION APPRAISAL. 6/2021 BLAKE	6697 01	
13N04 017 C	BAR FLINT PRESERVE LLC	326,300	149,600	FMV CORRECTION TO REFLECT CONSERVATION APPRAISAL. 6/2021 BLAKE	6702 01	
13N06 078	ADDINGTON CHRISTOPHER THOMAS &	222,700	275,100	REQUEST TO COMBINE 13N06-078D WITH 13N06-078. 13N06-078D DELETED FOR THE 2021TY. 6/2021 BLAKE	6270 01	
13N07 017 A	PENDERGRASS ROBERT A &	578,305	538,905	LAND CONVERSION ERROR CORRECTED. SEND 30 DAY. 6/2021 BLAKE	6269 01	
14N01 111 D	WATKINS JASON &	507,600	502,000	CORRECTIONS INT/SQFT PER FIELD INSP/APPEAL. 6/2021 BLAKE	6064 01	
14N08 067 A	HUSZAR MELISSA	467,000	447,400	CHANGES PER FIELD INSP/APPEAL. 7/2021 BLAKE	6904 01	
14N09 031 A	CAGLE DARLENE A	19,200	1,900	CHANGE PER FIELD INSP/APPEAL. 7/2021 BLAKE	6348 01	
14N09 032	CAGLE DARLENE A	344,000	327,960	HOUSE R/VD NOT LIVABLE PER FIELD INSP/APPEAL. 7/2021 BLAKE	6350 01	
14N09 032 C	CAGLE DARLENE A	128,900	128,900	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6349 01	
14N12 052 A	ALBERTSON ROBERT C	636,100	588,000	GRADE/INT CHANGES PER FIELD INSP/APPEAL. 6/2021 BLAKE	6373 01	
14N12A 099	MOUNTAIN RESERVE LLC	48,900	48,900	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6879 01	
14N12A 100	MOUNTAIN RESERVE LLC	195,800	195,800	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6880 03	
14N13 040	WALKER HELEN VICTORIA RICH	238,410	238,410	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6158 01	
14N14 135	WORTHINGTON JOSEPH S	223,000	206,300	PERCENT COMPLETE REDUCED DUE TO FIELD INSP/APPEAL. 6/2021 BLAKE	6128 01	
14N15 078	PARKER TAMMY S	167,530	143,330	CHANGES PER FIELD INSP/APPEAL. 7/2021 BLAKE	6805 01	
14N18 016 B	LALLY JOHN P &	777,260	777,260	NO CHANGE IN FMV. CUVA APP/GRANTED FOR THE 2021TY. 6/2021 BLAKE	6175 01	
14N18A 056	CHASTAIN MICKEY	107,800	102,000	CORRECTION PER FIELD INSP/APPEAL. 07/2021 BLAKE	6698 01	
14N20 164 A	GANN GARY R &	22,800	22,800	NO CHANGE PER MAPPING. SEND 30 DAY. 07/2021 BLAKE	6370 01	
14N20 165	GANN GARY RANDALL	568,640	547,840	ACREAGE CORRECTION PER MAPPING/APPEAL. 07/2021 BLAKE	6369 01	

# 5A: Rural Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N21 074	WILKIE ETHEL GHORLEY	114,500	114,500	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6706	01
14N24 004	LEWIS NAOMI	130,540	130,540	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6184	01
14N24 290	FOREMAN EVERETT D &	643,400	643,400	BEDROOM COUNT CORRECTED. 7/2021 BLAKE	6713	01
14N25 044 A	KLINGENBERG ROBERT L	589,500	579,900	CORRECTIONS PER FIELD INSP/APPEAL. 07/2021 BLAKE	6154	01
14N27 027	FOWLER GINGER	195,633	398,833	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6705	01
14N29 035	MARTIN JESSE DARWIN	209,000	132,800	REMOVED 2 IMPS FROM PARCEL DUE TO GDOT HWY20 PROJECT. 6/2021 BLAKE	6630	01
14N29 075	GIBBS WILLIAM ANTHONY	58,700	16,100	HOUSE REMOVED DUE TO GDOT HWY20 PROJECT. 7/2021 BLAKE	6715	01
15N02 024	ROSS LAURIE ANNE	307,800	90,300	VALUE CHANGE PER REQUEST TO SPLIT PARCELS FROM 17.88AC TO 2.45AC. 7/2021 BLAKE	6659	01
15N08 218 B	2018-4 JH BORROWER LP RYAN, LLC	274,410	274,410	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6501	01
15N09 076	SHARP SARAH	45,300	41,700	MH SPACE/CON PAV ON WRONG PARCEL. 7/2021 BLAKE	6724	04
15N13 115	COX CARLISLE B MRS	102,900	78,300	RURAL LAND CONVERSION ERROR CORRECTED. 7/2021 BLAKE	7110	01
15N14 273	SMITH FRED	224,270	203,870	AP/PD PER FIELD INSP/APPEAL. 7/2021 BLAKE	6792	01
15N14D 028	GREEN CHELSEY	258,160	234,260	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	5924	01
15N18 107	PEGJOON LLC	40,000	40,000	NO CHANGE. SEND 30 DAY NOTICE. 6/2021 BLAKE	6233	01
15N18 107 A	PEGJOON LLC	26,943	26,943	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6232	07
15N18 107 B	PEGJOON LLC	188,600	188,600	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6234	01
15N19 171	DOSS MICHAEL	461,630	266,230	HOUSE ON WRONG PARCEL REMOVED. 7/2021 BLAKE	6820	01
15N19 214 A	AL-SAEEDY MOHAMED	623,800	575,550	HOUSE 1 RVED NON-LIVABLE. 7/2021 BLAKE	6622	01
15N20 127	QUINLAN DAVID	430,950	459,450	REQUEST TO COMBINE 15N20-130A&129 TO 15N20-127. 15N20-130A&129 DELETED FOR THE 2021 TY. 6/2021 BLAKE	6287	01
15N25 180	MORRICAL DAVID PHILIP	352,260	352,260	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6189	01



# 5A: Rural Appeal Changes

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N30 083	DOEHRING DIETMAR D	325,440	325,440	BD/BA CORRECTED. SEND 30 DAY. 6/2021 BLAKE	6148 01	
21N05 186	KIRK HARRY V MARVIN F POER & COMPANY	474,700	465,900	ACC REMOVED PER FIELD INSP. 6/2021 BLAKE	6550 01	
21N05 188	FREEMAN JAMES E	440,990	440,990	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6884 01	
21N05 298	FREEMAN JAMES E	172,600	172,600	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6882 01	
21N06 143	CLPE ACWORTH MARVIN F POER & COMPANY	46,500	46,500	NO CHANGE. SEND 30 DAY. 6/2021 BLAKE	6530 01	
21N12 106 C	REID JOHN W II & COMMERCIAL PROPERTY TAX P	473,400	468,400	INT/EXT CORRECTIONS PER FIELD INSP. 6/2021 BLAKE	6377 01	
22N06 100 E	DURHAM DREW	312,030	312,030	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6274 01	
23N01 010	JOHNSTON DENISE E &	61,000	61,000	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6581 01	
23N03 001 G	SLAYDEN PRESTON M &	667,200	667,200	NO CHANGE. SEND 30 DAY. 7/2021 BLAKE	6076 01	
23N07 071 A	MARACARA AIDA & MANUAL	179,570	157,270	CHANGE PER FIELD INSP/APPEAL. 7/2021 BLAKE	6591 01	
23N08 003 AA	FOY NANCY E	473,000	473,000	NO CHANGE. SEND 30 DAY. 07/2021 BLAKE	6696 01	
71		34,122,561	32,057,671			

# 5B: Rural Certify to BOE

Meeting Date: 07/08/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24 250	MORRIS CHESTER HOLT	180,000	180,000	NO CHANGE 6/2021 BLAKE	5990 01	
15N27 012	GODDARD ROBERT C THE VISION GROUP INC	831,200	831,200	NO CHANGE. 6/2021 BLAKE	6231 01	
15N28 246	DUTTON MARCUS F	556,300	556,300	NO CHANGE. CERT TO BOE. 6/2021 BLAKE	6190 01	
3		1,567,500	1,567,500			





## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

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

Meeting Date: Thursday, July 8, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N10 - -100	ELLIOTT, BEN K. & WORTHEY, CYNTHIA DAWN	\$0 \$0	\$1,073,400 \$8,462	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE
03N14 - -004	KOWALSKI, THOMAS & BELL, WILLIAM M.	\$0 \$0	\$884,140 \$40,399	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE
03N24 - -052	CHOPIN IN THE WOODS, LLC	\$0 \$0	\$601,900 \$16,980	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE
13N06 - -078	ADDINGTON, CHRISTOPHER THOMAS & ADDINGTON, THOMAS	\$0 \$0	\$275,100 \$29,168	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE
13N08 - -003	MOSS, DAVID W. & MOSS, MARGIE ROBIN	\$0 \$0	\$453,300 \$5,441	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE
14N18 - -016 B	LALLY, JOHN P. & LALLY, FRANCINE A.	\$0 \$0	\$777,260 \$10,655	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE
15N15 - -531 A	BRUNK, NOAH SIMON & BRUNK, SARAH LAWRENCE	\$0 \$0	\$431,460 \$5,624	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; 30-DAY NOTICE



Trey Stephens, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

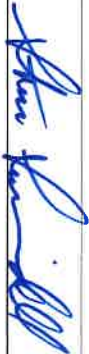
Tax Year(s): 2021

Meeting Date: Thursday, July 8, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
13N11 - -032 F	TRICKUM ROAD FARM, LLC	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N30 - -169	LACY, LOUISE P. AS EXECUTOR E	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

## Board of Tax Assessors Meeting

Minutes of the June 24, 2021 Meeting

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

**Staff Present:** Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Janet Hall, Jennifer Hoskins, Becky Parker, Terri Jackson, Brittany Williams and Jenny Thomas were present for the meeting.

**Attorney:** Whit Frost of Roach, Caudill & Frost LLP was present for the meeting.

**Call to Order:** Dennis Conway called the meeting to order at 9:00 a.m.

**Adoption of Agenda:** Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Tommy Mann. The motion passed unanimously.

**Approval of Minutes:** Motion by Daniel Clifford to approve the June 10, 2021 minutes, seconded by Raymond Gunnin. The motion passed unanimously.

**Public Comments:** None.

**New Business:** Motion by MaryBeth Burnette to move Batch E-1, Batch E-2, Batch E-1-1, Batch P1, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 3B-1, Batch MH1, Batch 1, Batch 1A, Batch 5, Batch 5A, Batch 5CA, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Daniel Clifford. The motion passed unanimously.

Front Office, Becky Parker, Receiver of Records

**Batch E-1**, Dropped Exemptions

**Batch E-2**, Reinstate Exemptions

**Batch E-1-1**, Current Year Changes, Homestead Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3**, Residential Digest

**Batch 3A**, Residential Appeal Changes

**Batch 3A-1**, Additional Appeal Changes

**Batch 3B**, Certify to BOE

**Batch 3B-1**, Additional Certify to BOE

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes Agenda

**Batch MH1-A**, Digest Changes Amended Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser  
**Batch 1**, Current Year Changes  
**Batch 1A**, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser  
**Batch 5**, Current Year Changes  
**Batch 5A**, Appeal Changes  
**Batch 5CA**, CUVA Approvals  
**Batch 5CB**, Conservation Use Breaches  
**Batch 5CR**, CUVA Releases

## **I. Chief Appraiser's Report**

2021 Budget Review

Trey and Ricky attended the Board of Education Millage Rate meeting on June 17<sup>th</sup>.

Steve and Trey attended an Employee Email Security Protocol meeting with Brenda Flowers on Tuesday.

Steve attended an ACCG zoom meeting on Wednesday.

Dr. Bob Durham invited Steve to speak at their IHOP breakfast meeting this Friday.

Everyone is invited to attend the Retirement Reception for Janet Hall on Friday, July 2<sup>nd</sup> from 3-4:30pm.

The next meeting is on Thursday, July 8, 2021 at 9 AM and will include approval of the 2021 Digest.

## **II. Attorney's Report / Executive Session:**

**III. Adjournment:** Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by MaryBeth Burnette.  
The motion passed unanimously.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary