

Cherokee County Board of Tax Assessors
Regular Meeting
April 13, 2023

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: March 23, 2023 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions for Tax Year 2023

Batch E-1-1, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch MH1, Digest Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

VI. Personal Property Discussion

VII. Chief Appraisers Report

VIII. Executive Session

IX. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

04/13/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
03N05 - 058 A	ANDREWS ANTHONY GLENN	L13(ES1)	FILED ON 03N05-058 	01
15N02B - 056	8037 WELLINGTON TRACE	L05(ESC)	OWNER REQUEST, MOVED TO ANOTHER COUNTY	01
15N08 - 201 L	STURGES DONALD C &	L05(ESC)	FILED ON 14N15A-053	01
15N12C - 027	JENKINS SHEILA C	L08(EL6)	OWNER FILED 14N13-136	01
15N24A - 047	MEADOWS MATTHEW ALLEN &	L13(ES1)	PER FORM REQUEST, MOVED TO COBB	01
21N09G - 021	KAFISOVA SABINA	L13(ES1)	HOME IS RENTED	01
21N12 - 157	SWANN VIRGINIA Q	L05(ESC)	OWNER DECEASED, REMOVE FOR 2021-2023	01
22N16 - 01008	MOSER SMILEY W	L05(ESC)	MOVED EXEMPTION TO PARCEL 22N16-01007 FOR TY 23	01
22N16 - 01031	THORN BRIAN	L01(ES3)	MOVED EXEMPTION TO PARCEL 22N16-01032 FOR TY 23	01
22N16 - 06083	HAMILTON CAROLYN C	L01(ES3)	MOVED EXEMPTION TO PARCEL 22N16-06090 FOR TY 23	01



 Becky Parker, Senior Appraiser

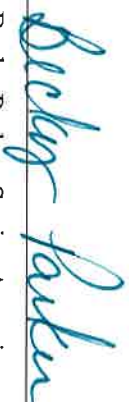


 Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 4/13/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
22N16 - 01007	MOSER SMILEY W	L05(ESC)	ADD EXEMPTION FROM PARCEL 22N16-01008 FOR TY 23	818 LAKE ARROWHEAD DR	01	178700
22N16 - 01032	THORN BRIAN	L01(ES3)	ADD EXEMPTION FROM PARCEL 22N16-01031 FOR TY 23	102 CHEROKEE DR	01	128900
22N16 - 06090	HAMILTON CAROLYN CARTER	L01(ES3)	ADD EXEMPTION FROM PARCEL 22N16-06083 FOR TY 23	237 CHICKASAW DR	01	176100



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
4/13/2023

Taxpayer	Tax District	Account	Account Type	Change Year	Previous Value	Current Value	Penalty Value	Notice	Reason
Bella Motorsports LLC	1	145452	B	R 2022	\$85,565.00	\$0.00		NONE	TP provided proof of business closure 12/31/2021.

Rhonda m. Estus

TMA Account Manager

Ann K. ...

Chief Appraiser

4/13/2023

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2022

Batch: 1P- Prior Year Changes

Meeting Date: Thursday, April 13, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
21N06 - 005 K	NDP PROPERTIES	\$5,695,300	\$4,566,285	SETTLEMENT CONFERENCE VA	10512
21N06 - 039	SIARAM CORPORATION	\$7,758,000	\$6,907,953	SETTLEMENT CONFERENCE VA	10514



Gregg D. Bœuffier, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

Prebill MH Appeals

Meeting Date:

04/13/2023

Tax Year:

2023

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
3296	PAYNE HAROLD	3,522	0	MH REMOVED FROM 2023 PREBILLED DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL BATCH 2MH BOA MEETING DATE 04/13/2023 30 DAY NOTICE NEEDED	11538
1		3,522	0		

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MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 4/13/2023

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
HENDRIX, JACK LYNN	03N22 041 MH06193		\$29,635	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD REINSTATED
HOOPER, KATHY C/O BADEN TAX	04N03 056 5557682		\$0	\$8,690	MH ADDED TO 2023 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
HOWELL, RANDALL H	04N07 029 5329370		\$0	\$32,783	MH ADDED TO 2023 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
CHILDERS, APRIL & HOLDEN, SUS	04N08 060 5329606		\$12,532	\$0	MH REMOVED FROM 2023 PREBILL DIGEST BURNED PRIOR TO JANUARY 1
FRANCISCO, DIEGO FRANCISCO	13N06 110 MH03234		\$0	\$20,421	MH ADDED TO 2023 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
CASTILLA, ISMAEL & MIRIAM	15N06E 102 5679676		\$0	\$30,783	MH ADDED TO 2023 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
SWANN, VIRGINIA Q	21N12 157 5619930		\$0	\$3,816	MH ADDED TO 2023 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD

LEAD APPRAISER:

CHIEF APPRAISER:

Trinity J. HHS
Alan K. Smith

DATE APPROVED BY B.O.A.

Thursday, April 13, 2023

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Roll #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, April 13, 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -001 D	SMITH CHERYL G. & TINA S BLANKINSHIP	\$0 \$0	\$457,800 \$18,128	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N01 - -012 C	BLANKINSHIP TROY	\$0	\$488,740 \$35,519	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N02 - -138	MAGNESS AUDREY G & STEVEN M	\$0	\$500,371 \$13,229	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N03 - -272	BERGSMAN DOUWE ERIC & HARTOG DIANA CAROLINE	\$0	\$494,410 \$17,877	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N06 - -228	WALKER DAVID M	\$0	\$667,000 \$10,244	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N07 - -019	HENSON GREGORY J	\$0	\$251,900 \$16,714	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N07 - -130	KESTLE REBECCA & KINGHORN STUART	\$0	\$874,720 \$18,049	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N05 - -055	DOBSON GREGORY ALAN & DONNA S	\$0	\$644,080 \$18,920	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N05 - -055 C	DOBSON GREGORY ALAN & DONNA S	\$0	\$161,700 \$5,642	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N05 - -130 A	MCKINNEY JASON & JOEL	\$0	\$452,500 \$14,795	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N05 - -149	MCKINNEY DEBORAH D & MARCUS (ESTATE)	\$0	\$1,106,600 \$35,297	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N05 - -198	GARRISON JOEL W & NORMA C	\$0	\$780,020 \$14,470	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N06 - -007	HALEY FRANK C & CAROLE G	\$0	\$793,720 \$11,743	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N06 - -008	MISSERI MARGARET H	\$0 \$0	\$947,010 \$13,541	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N06 - -073 A	SAMS PAULETTE R	\$0 \$0	\$1,306,900 \$36,011	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N06 - -074	SAMS JAMES M	\$0 \$0	\$1,172,680 \$35,261	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N10 - -098	THOMASON GENE A JR	\$0 \$0	\$736,600 \$10,439	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N15 - -080	LIGON FAMILY LLLP	\$0 \$0	\$3,003,200 \$183,340	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N17 - -110	WHEELER JUANITA C	\$0 \$0	\$1,174,000 \$29,719	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N18 - -026	FORWARD DENISE BRANNON	\$0 \$0	\$334,100 \$15,009	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N21 - -001	BROOKS JOHN	\$0 \$0	\$709,600 \$35,796	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N21 - -117	WYATT KENNETH & EMILY	\$0 \$0	\$1,056,000 \$95,288	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N24 - -080 A	HIDDEN RIVER FARM LLC	\$0 \$0	\$662,500 \$16,351	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N24 - -088	DOROTHY K PUCKETT LIVING TRUST	\$0 \$0	\$3,362,060 \$98,225	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N30 - -122	PRITCHETT JACK H	\$0 \$0	\$869,850 \$11,059	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N02 - -006 B	TEEMS TED JR	\$0 \$0	\$395,420 \$15,974	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N08 - -076	GENTRY L MARLON & MARY LYNN	\$0 \$0	\$428,400 \$17,070	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N02 - -012	CLINE LEWIS A & LISA B	\$0 \$0	\$55,800 \$2,675	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
13N06 - -093 A	CLINE TRAVIS & KELLY	\$0 \$0	\$180,100 \$18,666	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -005 A	VICKERS JAMES P JR & KATHLEEN C	\$0 \$0	\$327,200 \$26,538	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -005 B	VICKERS JAMES P JR & KATHLEEN C	\$0 \$0	\$234,300 \$26,550	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -005 C	VICKERS JAMES P JR & KATHLEEN C	\$0 \$0	\$944,000 \$24,984	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -026	MOTES JOSEPH E	\$0 \$0	\$525,800 \$14,682	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -041 G	CURTIS CURTIS D & SARAH N	\$0 \$0	\$2,153,920 \$96,684	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N08 - -038	WEATHERBY MARK G & PAMELA K	\$0 \$0	\$329,900 \$8,860	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N08 - -040	WEATHERBY MARK G	\$0 \$0	\$979,500 \$108,043	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N08 - -047 C	SKELLY JACK E & SUZANNE R	\$0 \$0	\$146,000 \$14,326	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -014 B	CANNADY RANDY & JULIE	\$0 \$0	\$646,200 \$9,617	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -014 D	MARTIN KEITH LLOYD	\$0 \$0	\$980,500 \$24,130	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N11 - -036	BEARDEN BETTY R	\$0 \$0	\$525,850 \$13,887	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N01 - -102	YOUNG CLARENCE R & KIM L	\$0 \$0	\$124,000 \$11,038	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N01 - -118	SAVE MICHAEL & TERESA	\$0 \$0	\$432,900 \$39,179	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N02 - -049 A	JONES MARY ALICE P	\$0 \$0	\$570,100 \$40,335	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N03 - -123	CRONAN GLENDA ARLENE DARBY	\$0 \$0	\$665,900 \$32,729	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N07 - -072	GREEN MARCUS WINSTON	\$0	\$173,300	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N07 - -084	ADAMS SHARON G & DARBY LILLIAN K	\$0 \$0	\$147,800 \$9,314	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N07 - -087 A	DARBY LILLIAN K & ADAMS SHARON G	\$0 \$0	\$372,500 \$13,428	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -101	SMITH JERRY	\$0	\$748,200	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -155 B	VICKERS DOUGLAS H JR	\$0	\$473,100	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N09 - -010	NELSON CECIL M & CAROL	\$0	\$409,550	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N09 - -031	CAGLE WILLIAM COLE SR	\$0	\$719,800	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N09 - -032	CAGLE DARLENE A	\$0	\$490,680	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N13 - -001 A	DOWST ROBERT S & DENISE B	\$0	\$583,000	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N13 - -038	PAYNE CHARLES DOUGLAS	\$0	\$504,500	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -046 C	LIPSCOMB ROBERT GERALD	\$0	\$378,300	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -078 A	PADGETT JOHN F & JOAN D	\$0	\$708,220	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -085	LITTLE MARTHA JO CLINE ESTATE	\$0 \$0	\$423,600 \$22,692	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -085 A	LITTLE DAVID & MELISSA	\$0	\$773,600	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N14 - -113	MOODY ESTELLE (LIFE ESTATE) & ANDREA M	\$0 \$0	\$235,500 \$14,418	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -113 H	MOODY ESTELLE (LIFE ESTATE) & ANDREA M	\$0 \$0	\$599,400 \$13,085	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -123	YAGER ANDREA D TRUSTEE G & T IREV. TRUST	\$0 \$0	\$943,900 \$45,987	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -152	BARTON FRANKLIN L	\$0 \$0	\$501,910 \$18,391	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -070 A	ORR MARK E	\$0 \$0	\$651,700 \$15,745	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -096	ORR JAMES E	\$0 \$0	\$677,470 \$21,898	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -111	MATHEWS THOMAS R & KATHY L	\$0 \$0	\$784,600 \$47,103	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N16 - -012	YOUNG MICHAEL RAY & ROBERT MILTON	\$0 \$0	\$151,600 \$23,395	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N18B- -034	ROGERS THELMA	\$0 \$0	\$326,900 \$16,508	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N19 - -029	COOLEY MARTHA JANE	\$0 \$0	\$481,800 \$29,481	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N20 - -026	CLINE ROGER W	\$0 \$0	\$961,600 \$49,425	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N21 - -072	HOWELL GREGORY KEN	\$0 \$0	\$520,200 \$22,435	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N22 - -112 A	CLOWER WILLIAM DAVID	\$0 \$0	\$481,230 \$28,232	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -046	MASSINGILL ECKLEY E & MARSHA M	\$0 \$0	\$578,040 \$15,535	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -060	BROOKSHIRE DWAYNE & VICKY	\$0 \$0	\$479,710 \$19,767	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N26 - -024	WILKIE SANDRA	\$0	\$647,700	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N27 - -013 A	ZIMMER FARM LLC	\$0	\$39,787	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N27 - -097	IRACI BERYL HINES & GARY	\$0	\$341,900	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N28 - -049	TRUST U/W EDGAR BOYD GUMBERT JR	\$0	\$715,500	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N28 - -050	LANNING JANIS LEE	\$0	\$102,094	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N28 - -055 A	PLUMB JEFFREY & LISA S	\$0	\$548,400	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N28 - -060	TRUST U/W EDGAR BOYD GUMBERT JR	\$0	\$20,550	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N29 - -046	MARTIN JESSE DARWIN	\$0	\$1,330,500	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N29 - -101 B	SMITH EARL	\$0	\$101,361	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N30 - -001	MCCURRY FAY L	\$0	\$262,200	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
14N30 - -168	CHASTAIN MARTHA ANN	\$0	\$8,766	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
15N08 - -236	SAMS JAMES PAUL & GLORIA J	\$0	\$401,200	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
15N14B- -060	BURRELL JUANITA & MCWHIRTER GARRY L	\$0	\$21,227	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
15N19 - -111 B	HOBGOOD HUEY A & MELISSA G	\$0	\$768,620	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
15N19 - -111 D	ROWE THEODORE P	\$0	\$36,403	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$416,280	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$13,326	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$412,400	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$14,942	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$285,900	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$13,967	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$2,507,220	FMV	2023 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$23,058	CUV	2023 COVENANT APPLIED/GRANTED FOR TAX

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
15N19 - -137	HOBGOOD H A & MELISSA	\$0	\$1,384,720	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N25 - -238 C	SHIREY JULIE KOERS & DONALD W II	\$0	\$928,060	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N27 - -029	SATTERFIELD JOHN BURT JR	\$0	\$1,220,800	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N28 - -338	TIMOTHY H COBB SUBTRUST	\$0	\$744,220	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N02 - -001	SEWELL FAMILY PARTNERSHIP LLLP	\$0	\$7,223,200	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N05 - -164 B	HUGHES EDITH W	\$0	\$573,100	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N07 - -022	ELLISON MARK LISA ELLISON & SHARON BROOKS	\$0	\$584,600	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N08 - -001	JOHN S PHILLIPS TRUST	\$0	\$204,300	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N07 - -002 A	MAZE PHOEBE A	\$0	\$1,507,630	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N08 - -010	ROSS THOMAS M & LINDA	\$0	\$306,800	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N09 - -004	FINCHER ROAD INVESTMENTS LLLP	\$0	\$2,072,300	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N10 - -002	FINCHER ROAD INVESTMENTS LLLP	\$0	\$1,346,800	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N10 - -002 A	FINCHER ROAD INVESTMENTS LLLP	\$0	\$1,671,800	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N10 - -002 B	FINCHER ROAD INVESTMENTS LLLP	\$0	\$5,879,200	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N10 - -003	FRONEBARGER BURTON E	\$0	\$748,340	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
		\$0	\$87,063	FMV CUV	

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
22N10 - -007	FRONBARGER BURTON E.	\$0 \$0	\$193,360 \$19,707	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N11 - -003	PAGE FAY DIANE & LEWIS DEBORAH PAGE	\$0 \$0	\$367,770 \$9,052	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -001	AMOS ALAN CLIFFORD	\$0 \$0	\$461,080 \$18,522	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -009 A	VAUGHN DANE & BEVERLY	\$0 \$0	\$379,000 \$98,757	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -015	SARAH CLEGHORN TRUST	\$0 \$0	\$176,600 \$45,538	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -017	SARAH CLEGHORN TRUST	\$0 \$0	\$789,834 \$25,180	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N03 - -003	TREEBEARD LLC	\$0 \$0	\$943,200 \$404,901	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -001 B	CIRCLE B FAMILY FARMS LLC	\$0 \$0	\$686,500 \$125,044	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -020 A	CLINE LEWIS A & LISA B	\$0 \$0	\$103,000 \$26,624	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -021	CWH & KJH IRREVOC TRUST	\$0 \$0	\$573,330 \$52,901	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -026	SWANSON JAMES & CONNIE	\$0 \$0	\$270,400 \$68,204	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -026 E	BENNETT JOY A	\$0 \$0	\$113,500 \$14,050	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -026 F	SWANSON JAMES K & CONNIE C	\$0 \$0	\$386,800 \$89,264	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -027	BENNETT ROY MRS	\$0 \$0	\$669,600 \$120,947	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N07 - -080 K	BOBBY B CLEGHORN TRUST	\$0 \$0	\$192,200 \$32,190	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
23N07 - -080 L	BOBBY B CLEGHORN TRUST	\$0	\$192,200 \$30,609	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N07 - -080 M	BOBBY B CLEGHORN TRUST	\$0	\$74,500 \$22,163	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): **2023**

Batch #: **SCC CUYA Continuation**

Meeting Date: **Thursday, April 13, 2023**

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N06 - -119	REECE ALLIE REGINA	\$0 \$0	\$1,035,080 \$16,817	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N11 - -033	BECKER BRETT ALAN & ORLI TRUSTEE: BECKER REV. TR	\$0	\$310,600 \$6,352	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N17 - -072	C T O HOLDINGS LLC C/O CHARLES REAVIS	\$0	\$2,130,070 \$20,378	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N21 - -118 D	CHANDLER PAM	\$0	\$260,900 \$32,967	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N21 - -118 F	CHANDLER PAM	\$0	\$524,100 \$32,967	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
13N06 - -100 A	CLINE LETTIA ANNE & TRAVIS DAVID	\$0	\$1,207,100 \$10,964	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -014 E	TORRENCE ROBERT JASON & KRISTINE ERIKA	\$0	\$378,900 \$25,689	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N07 - -100	JONES JAMES THAD JR & DORIS IMAGENE	\$0	\$703,300 \$23,969	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -123	CLINE JACOB BENJAMIN	\$0	\$281,900 \$25,625	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N10 - -028 A	BUCKNER MICHAEL E	\$0	\$858,730 \$6,248	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N13 - -059	PAYNE STANLEY W & BONNIE S	\$0	\$396,440 \$9,015	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N18B- -025	THACKER MARLENE HAYNES	\$0	\$859,300 \$19,121	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N20 - -021	COX TROY EUGENE & CONNIE L	\$0	\$1,579,500 \$20,567	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
15N21 - -118	FRAGNOLI LEIGH TRUSTEE: LS FAMILY TRUST	\$0	\$857,330 \$12,633	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
23N08 - -054 E	REYNOLDS FRANK A	\$0 \$0	\$194,500 \$8,190	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, April 13, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -012 C	BLANKINSHIP TROY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N02 - -138	MAGNESS AUDREY G & STEVEN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N03 - -272	BERGSMAN DOUWE ERIC & HARTO	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N06 - -228	WALKER DAVID M	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N07 - -019	HENSON GREGORY J	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N07 - -130	KESTLE REBECCA & KINGHORN S	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -055	DOBSON GREGORY ALAN & DON	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -130 A	MCKINNEY JASON & JOEL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -149	MCKINNEY DEBORAH D & MARC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -198	GARRISON JOEL W & NORMA C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -007	HALEY FRANK C & CAROLE G	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -008	MISSERI MARGARETH H	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -073 A	SAMS PAULETTE R	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -074	SAMS JAMES M	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N10 - -098	THOMASON GENE A JR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N12 - -036	WILLIE J HOLTZCLAW REV LIVIN	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N15 - -080	LIGON FAMILY LLLP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -110	WHEELER JUANITA C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -026	FORWARD DENISE BRANNON	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
03N21 - -001	BROOKS JOHN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N21 - -117	WYATT KENNETH & EMILY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -080 A	HIDDEN RIVER FARM LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -088	DOROTHY K PUCKETT LIVING TR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N30 - -122	PRITCHETT JACK H	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N02 - -006 B	TEEMS TED JR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N08 - -076	GENTRY L MARLON & MARY LY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02 - -012	CLINE LEWIS A & LISA B	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -093 A	CLINE TRAVIS & KELLY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -005 A	VICKERS JAMES P JR & KATHLE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -005 B	VICKERS JAMES P JR & KATHLE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -005 C	VICKERS JAMES P JR & KATHLE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -041 G	CURTIS CURTIS D & SARAH N	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -038	WEATHERBY MARK G & PAMEL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -040	WEATHERBY MARK G	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -047 C	SKELLY JACK E & SUZANNE R	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -014 B	CANNADY RANDY & JULIE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N11 - -036	BEARDEN BETTY R	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01 - -102	YOUNG CLARENCE R & KIM L	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01 - -118	SAYE MICHAEL & TERESA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N02 - -049 A	JONES MARY ALICE P	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N07 - -072	GREEN MARCUS WINSTON	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N07 - -084 A	ADAMS SHARON G & DARBY LIL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N07 - -087 A	DARBY LILIAN K & ADAMS SHA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N08 - -101	SMITH JERRY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -010	NELSON CECIL M & CAROL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -031	CAGLE WILLIAM COLE SR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -032	CAGLE DARLENE A	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -001 A	DOWST ROBERT S & DENISE B	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -038	PAYNE CHARLES DOUGLAS	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -046 C	LIPSCOMB ROBERT GERALD	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -078 A	PADGETT JOHN F & JOAN D	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -085	LITTLE MARTHA JO CLINE ESTAT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -085 A	LITTLE DAVID & MELISSA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -113	MOODY ESTELLE (LIFE ESTATE)	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -113 H	MOODY ESTELLE (LIFE ESTATE)	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -123	YAGER ANDREA D TRUSTEE G &	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -152	BARTON FRANKLIN L	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -070 A	ORR MARK E	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -096	ORR JAMES E	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -111	MATHEWS THOMAS R & KATHY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N16 - -012	YOUNG MICHAEL RAY & ROBERT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N18B- -034	ROGERS THELMA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -029	COOLEY MARTHA JANE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N20 - -026	CLINE ROGER W	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N21 - -072	HOWELL GREGORY KEN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N22 - -112 A	CLOWER WILLIAM DAVID	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N24 - -055 A	PLUMB JEFFREY & LISA S	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -046	MASSINGILL ECKLEY E & MARS	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -060	BROOKSHIRE DWAYNE & VICKY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -024	WILKIE SANDRA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N27 - -013 A	ZIMMER FARM LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N27 - -097	IRACI BERYL HINES & GARY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -049	TRUST U/W EDGAR BOYD GUMBE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -050	LANNING JANIS LEE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -060	TRUST U/W EDGAR BOYD GUMBE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N29 - -046	MARTIN JESSE DARWIN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N29 - -101 B	SMITH EARL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -001	MCCURRY FAY L	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -168	CHASTAIN MARTHA ANN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N08 - -236	SAMS JAMES PAUL & GLORIA J	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N14 - -237	LONG, JOHN PAUL	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N14B- -060	BURRELL JUANITA & MCWHIRTE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N19 - -111 B	HOBGOOD HUEY A & MELISSA G	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N19 - -111 D	ROWE THEODORE P	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N19 - -137	HOBGOOD H A & MELISSA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
15N25 - -238 C	SHIRLEY JULIE KOERS & DONALD	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N27 - -029	SATTERFIELD JOHN BURT JR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N27 - -033 A	MORGAN HOWARD ELLIS JR	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N28 - -338	TIMOTHY H COBB SUBTRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N02 - -001	SEWELL FAMILY PARTNERSHIP L	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -164 B	HUGHES EDITH W	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N07 - -022	ELLISON MARK LISA ELLISON &	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N08 - -001	JOHN S PHILLIPS TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N07 - -002 A	MAZE PHOEBE A	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N08 - -010	ROSS THOMAS M & LINDA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N09 - -004	FINCHER ROAD INVESTMENTS LL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -002	FINCHER ROAD INVESTMENTS LL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -002 A	FINCHER ROAD INVESTMENTS LL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -002 B	FINCHER ROAD INVESTMENTS LL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -003	FRONEBARGER BURTON E	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10 - -007	FRONEBARGER BURTON E	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N11 - -003	PAGE FAY DIANE & LEWIS DEBOR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -001	AMOS ALAN CLIFFORD	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -009 A	VAUGHN DANE & BEVERLY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -015	SARAH CLEGHORN TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -017	SARAH CLEGHORN TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N03 - -003	TREEBEARD LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
23N06 - -001 B	CIRCLE B FAMILY FARMS LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -020 A	CLINE LEWIS A & LISA B	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -021	CWH & KJH IRREVOC TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -026	SWANSON JAMES & CONNIE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -026 B	SWANSON JAMES K & CONNIE C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -026 E	BENNETT JOY A	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -027	BENNETT ROY MRS	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N07 - -080 K	BOBBY B CLEGHORN TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N07 - -080 L	BOBBY B CLEGHORN TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N07 - -080 M	BOBBY B CLEGHORN TRUST	2013 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 23, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Ricky Hitt, Becky Parker, Jhon Rivero and Kimberly Millsap were present for the meeting.

Attorney: Whit Frost 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 Tommy Mann and approved by each Board Member.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the March 9, 2023 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
4. **Public Comments:** None.
5. **New Business:** Motion MaryBeth Burnette to move Batch E-1, Batch E-2, Batch P1, Batch MH, Batch MH1, 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.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions for Tax Year 2023

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch MH1, Digest Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Chief Appraiser's Report:

Steve reviewed the 2023 Budget Report.

The 2024 budget has been entered into Munis as presented to the Board at the previous meeting.

March 23, 2023 BOA Meeting Minutes

Steve gave a legislative update and a 2023 Digest update.

Steve, Trey, Gregg and Ricky attended the GAAO 1-Day in Statesboro last week. Steve made a presentation.

The Voter Registration Dept has moved out of the basement level. We are waiting to hear from Building & Grounds about a timeline for renovations and clean-up.

AppraisalEst training has begun this week and is going well.

The next meeting will be Monday, April 13, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session: None

8. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Tommy Mann and approved by each Board Member.

Dennis Conway, Chairman

Kimberly Millsap, Secretary