



WHITE COUNTY BOARD OF COMMISSIONERS

CALLED MEETING

FRIDAY, AUGUST 9, 2024 AT 8:30 A.M.

AGENDA

1. Call to Order.
2. Presentation regarding the proposed 2024 millage rate.
3. Consider adopting a resolution (County Resolution No. 2024-16) setting the 2024 Millage Rate for White County (County & School) thereby providing authorization for the Chairman to execute:
 - PT 32.1 Form, Computation of Millage Rate Rollback - 2024;
 - PT 35 Form, County Millage Rate Certification for Tax Year 2024;
 - Certification of use of insurance premium tax in the unincorporated area of White County; and
 - Certification of Pending Appeals.
4. Adjourn.

WHITE COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2024-18

A RESOLUTION SETTING THE YEAR 2024 MILLAGE RATE

WHEREAS, the White County Board of Commissioners is the taxing Authority of White County; and

WHEREAS, the digest for the taxable year 2024 has been established; and

WHEREAS, the White County Board of Commissioners has adopted a budget for the fiscal year beginning July 1, 2024, wherein there is included a portion of revenues to be derived from property taxes; and

WHEREAS, the White County Board of Education has approved an M&O millage rate for the taxable year 2024, along with no school bond millage rate;

NOW, THEREFORE, the White County Board of Commissioners hereby sets the taxable year 2024 millage rate for the incorporated and unincorporated areas as follows:

County portion	-	8.948;
State portion	-	.00;
School portion	-	11.884;
School Bond portion	-	0.0; and
Total		<u>20.832</u>

RESOLVED, this 5th day of August 2024.

WHITE COUNTY BOARD OF COMMISSIONERS

Travis C. Turner, Chairman

Attest:

Shanda Murphy, County Clerk

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: **WHITE** TAXING JURISDICTION: **COUNTY**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	1,596,922,819	89,703,781	183,632,015	1,870,258,615
PERSONAL	61,484,498		8,545,546	70,030,044
MOTOR VEHICLES	16,082,360		100,330	16,182,690
MOBILE HOMES	9,258,948		4,451,508	13,710,456
TIMBER -100%			0	
HEAVY DUTY EQUIP	64,849		239,857	304,706
GROSS DIGEST	1,683,813,474	89,703,781	196,969,256	1,970,486,511
EXEMPTIONS	345,470,714		94,722,311	440,193,025
NET DIGEST	1,338,342,760	89,703,781	102,246,945	1,530,293,486
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE: 9.505		2024 MILLAGE RATE: 8.948		

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	1,338,342,760	
Net Value Added-Reassessment of Existing Real Property	RVA	89,703,781	
Other Net Changes to Taxable Digest	NAG	102,246,945	
2024 Net Digest	CYD	1,530,293,486	(PYD+RVA+NAG)
2023 Millage Rate	PYM	9.505	PYM
Millage Equivalent of Reassessed Value Added	ME	0.557	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	8.948	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	8.948
	2024 Millage Rate	8.948
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

[Signature] *7/30/24*
Date
Chairman, Board of Tax Assessors

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

[Signature] *07-30-24*
Date
Tax Collector or Tax Commissioner

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party *Chairman* *08/09/24*
Date

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024

Please provide a copy of this form to your county's Clerk of Superior Court.
<http://www.dor.ga.gov>

COUNTY: WHITE

Submit original signed copy with digest submission



COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls in Unincorporated Area	Mark X if District Falls in Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
	Incorporated		X	0.012026	0.003078	0.000	0.008948	0.000000	0.008948
	Unincorporated		X	0.012026	0.003078	0.000	0.008948	0.000000	0.008948
754	School		X	0.011884	0.000000		0.011884	0.000000	0.011884
	List Special Service Districts:								
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
							0.000	0.000	0.000
	CID/BID:								
							0.000		0.000
							0.000		0.000
							0.000		0.000
							0.000		0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

Date _____

Chairman, Board of County Commissioners



Board of Commissioners

Travis C. Turner, Chairman • Terry D. Goodger, District 1 • Lyn Holcomb, District 2 • Edwin Nix, District 3 • Craig Bryant, District 4

August 9, 2024

Georgia Department of Revenue
Local Government Services Division
4245 International Parkway, Suite A
Hapeville, Georgia 30354-3918

Re: 2024 Millage Rate for White County, Georgia / Insurance Premium Tax

White County has elected to use the Insurance Premium Tax as revenue for the General Fund; thereby funding services as may be provided by the county governing authority for the primary inhabitants of the unincorporated area of the county. Therefore, no rollback for these funds will apply to the 2024 millage for White County.

Sincerely,

Travis C. Turner
Chairman

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2024

COUNTY WHITE

List those appeals, other than public utility appeals, pending at the time of digest submission. If there are appeals from other tax years that are still pending, these must also be listed and the tax year of the appeal shown in the appropriate column.

DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>

7/26/2024

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYERS RETURN VALUE	40% VALUE IN DISPUTE
WILLIAMS MAURICE LARRY ET AL	003 009C	2024	179,400	144,096	35,304
BETTERTON C RONALD	004 076	2024	37,268	37,268	-
BETTERTON SHANE	004 076A	2024	73,256	-	73,256
HOLT RYAN LANCE	005 003A	2024	296,120	243,323	52,797
ROBERTS STEPHEN M	005D 064	2024	50,300	40,000	10,300
CANTRELL KAREN	005E 047	2024	8,800	600	8,200
DOLLAR LUKE G	005E 067	2024	24,684	18,848	5,836
REUMUND CRAIG	005E 173	2024	14,560	13,948	612
MUSOLF BRIAN DALE	006 016	2024	23,068	18,600	4,468
BROWN DANNY W	006 093A	2024	37,516	13,600	23,916
BORDER CINDY FAYE	007 052	2024	47,068	41,656	5,412
BRYANT STEVE S	008 003	2024	28,380	20,800	7,580
WILLIAMS GARY T/ WILLIAMS CATHERYNN MICHELLE	008 035C	2024	212,172	188,000	24,172
DAVIS TONY V / DAVIS KAREN L	016 044	2024	218,928	180,000	38,928
HULSEY GARY L	017 040	2024	30,844	19,040	11,804
NEDA'S PROPERTIES LLC	017 083B	2024	179,588	144,000	35,588
DIPPOLD WALTER	017 174M	2024	249,016	205,036	43,980
HORSE RANGE PROPERTIES LLC	017 186	2024	1,460,556	1,220,000	240,556
ROBERTS CHAD A	018 155	2024	368,672	290,800	77,872
ORTIZ-VILLAJOS JOSE	018D 059	2024	275,124	240,000	35,124
SULLENS ERNEST D	019 033	2024	86,080	86,080	-
SMITHWICK BARBARA JANE TRUST	019 098	2024	190,452	-	190,452
GASTIN RONALD W	019 104	2024	326,716	262,000	64,716
GILDINER GOLDHAGEN TRUST	019 158A	2024	212,196	177,748	34,448
WADE HUGH C JR	019 162	2024	148,632	100,000	48,632
SMITH KYLE RYAN	019 183	2024	110,216	93,840	16,376
BIESTERFELD WILLIAM	019 190	2024	53,116	-	53,116
FOX JOHN / FOX AMANDA	019 207	2024	104,884	83,907	20,977
THOMAS CHARLIE G JR	019 267	2024	135,624	-	135,624
REED ROY L SR	020 028	2024	184,616	160,000	24,616
ERROR DISCOVERED BY BOA STAFF	020 151	2024	247,960	247,960	-
MARTIN NATHAN T	020 152	2024	195,032	195,032	-
AIKEN JOHN W	020 156	2024	254,184	220,000	34,184
GRAHAM HAROLD CEDRIC	020 164	2024	196,756	161,736	35,020
CAYLOR BRUCE	020 173	2024	263,764	246,000	17,764
GEDNEY PAGE E IRREVOCABLE TRST	020 175	2024	81,584	81,584	-

Copy - Cindy will bring original after BOE signs on 08/08

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
DUN CEU	021 023	2024	121,816	-	121,816
SETSER LINDA G	021 172	2024	18,720	14,000	4,720
NOTHDORFT WILLIAM LAWRENCE	021 225	2024	167,564	119,376	48,188
PINSON JAMES AND JOYCE TRUST	021 238	2024	166,596	130,000	36,596
ARMSTRONG JULIAN FORREST	021C 016	2024	78,704	73,656	5,048
COLLINS CAROLYN K	021C 052	2024	84,400	73,200	11,200
THOMAS FRANCES GENELL REV TRST	022 092	2024	71,628	48,000	23,628
BARNETT DAWN M	022 167	2024	128,488	100,000	28,488
PERRY BRUCE B / PERRY JILL	023 051	2024	104,220	64,000	40,220
PARKS TIM	023 063A	2024	171,400	172,000	(600)
MARTIN STANLEY DAVID	023 074E	2024	227,700	194,000	33,700
HHL0A	030 032A	2024	488	460	28
ARYZ ERIC D	030 033	2024	267,268	256,404	10,864
STULL FAMILY TRUST	030 034	2024	289,848	247,068	42,780
144 HORSE RANGE LLC	030C 018	2024	225,704	206,496	19,208
BATES NEIL L	030C 051	2024	166,636	147,200	19,436
POWELL TARA BARRETT	030D 028A	2024	218,556	120,000	98,556
BAUMAN TITUS	031 049	2024	156,992	118,480	38,512
HESS INGRID M	031 086	2024	113,372	100,000	13,372
MORRIS NANCY GLOVER	031 119	2024	63,076	50,000	13,076
MORRIS NANCY GLOVER	031 122	2024	40,824	18,000	22,824
GORDON RICHARD E LIVING TRUST	031 148	2024	30,504	25,280	5,224
ELLIOTT ERIC	031B 011	2024	22,848	18,000	4,848
DURHAM JENNIFER J	031B 020	2024	3,200	2,000	1,200
JETT CONNIE	031E 002	2024	53,284	50,000	3,284
PLOUFFE CORRINE	031E 118	2024	55,428	38,000	17,428
KINCAID ROBERT N JR	031E 244	2024	22,512	12,000	10,512
CHAMPION JOHN EDWARD	031F 092	2024	16,136	-	16,136
LITTLEPAGE ROCKY / SANDRA SATTY	031F 111	2024	57,392	50,000	7,392
HEAD JOHN TARPLEY JR	032 114	2024	68,908	-	68,908
REAUME ERNEST EVERETT ET AL	032 176A	2024	432,176	329,892	102,284
SARGENT SUSAN	032 180A	2024	177,908	128,000	49,908
GRESHAM KATHY SIMMONS	033 002A	2024	261,644	210,000	51,644
REED ROY L SR	033 035D	2024	218,052	180,000	38,052
CLARK SHANNON ELIZABETH	033 081B	2024	154,020	-	154,020
WOODALL VERDELL NIX	033B 008	2024	15,104	-	15,104
ROGERS DANIEL	033B 108C	2024	259,108	-	259,108
MOUNTAINCRAFT BUILDERS LLC	033B 112	2024	176,032	150,000	26,032
MOUNTAINCRAFT BUILDERS LLC	033B 113	2024	149,704	142,000	7,704
MOUNTAINCRAFT BUILDERS LLC	033B 136	2024	158,072	136,000	22,072
ROACH STEVEN PAUL	033D 005L	2024	161,560	155,600	5,960
STUHLIK IVAN	033D 005M	2024	168,808	125,960	42,848
EQUITAX PROPERTY TAX ADVISORS	033D 043F	2024	190,392	160,000	30,392
EQUITAX PROPERTY TAX ADVISORS	033D 043G	2024	414,840	340,000	74,840

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYERS RETURN VALUE	40% VALUE IN DISPUTE
HOLLIS DALTON	034A 072	2024	10,908	6,600	4,308
HOLLIS DALTON	034A 075A	2024	24,336	12,000	12,336
RHOADES PATRICIA D	034B 019	2024	84,864	74,000	10,864
HUNT THOMAS BRADFORD	034B 048	2024	270,468	240,000	30,468
REMINGTON MARK E	034D 035	2024	21,496	13,960	7,536
SHIROKEY CHERYL JOAN	034D 039	2024	108,192	81,600	26,592
JOHNSTON WILLIAM C & CYNTHIA K	035 065	2024	108,248	140,000	(31,752)
WHITLOCK JERRY R & JUDY	035 069	2024	42,064	42,064	-
SEABOLT JOHNNY	035 077	2024	162,288	-	162,288
BROOKS ELECTRICAL SOLUTIONS	035 081	2024	102,888	89,288	13,600
BROOKS JOEL ANDREW	035 081A	2024	333,548	280,000	53,548
TUTTLE ROBERT C	036 033E	2024	296,500	262,264	34,236
NIX DEAN	036 093	2024	10,216	40	10,176
NIX DEAN	036 098	2024	25,696	83,200	(57,504)
SMITH MICHAEL GLENN	041 023	2024	38,156	24,000	14,156
TULL MICHAEL M	041 030	2024	24,004	22,200	1,804
TULL MICHAEL	041 032	2024	28,244	26,000	2,244
NEAL JOSEPH R JR	041 033	2024	147,648	71,904	75,744
WOOTEN JOSEPH	042A 013	2024	94,768	70,000	24,768
SBC PROPERTIES LLC	042B 07C	2024	90,172	44,000	46,172
GARRETT JOSEPH M	042C 030	2024	16,848	8,424	8,424
GARRETT JOSEPH M	042C 031	2024	14,400	9,820	4,580
GARRETT JOSEPH MICHAEL	042C 032	2024	12,000	6,000	6,000
GARRETT JOSEPH	042C 033	2024	12,000	6,000	6,000
GARRETT JOSEPH	042C 034	2024	10,440	5,220	5,220
SOUTHFUND BROTHERS LLC	043 009	2024	387,520	350,156	37,364
LISCINSKY DANIEL T	044D 067L	2024	282,496	202,230	80,266
LOVETTO JOHN	045A 004H	2024	251,056	150,000	101,056
LOVETTO CYNTHIA	045A 004J	2024	224,852	152,000	72,852
HATCHER JAMES EDWARD	045A 014A	2024	410,364	300,000	110,364
VALENTI ALAN T	045B 078	2024	192,068	170,000	22,068
PAYNE SUZANNE RENEE	045B 085	2024	284,852	220,000	64,852
SMERGLIA MARGARET	045B 106	2024	179,928	179,600	328
BIGGERS NELSON PRESLEY	045D 024	2024	20,872	-	20,872
WOBSCHELL VERNON ROBERT	045D 054	2024	151,340	120,000	31,340
WEILAND AARON	045D 057D	2024	263,580	180,000	83,580
WORKMAN ANNA M	045D 062	2024	11,540	17,860	(6,320)
CUMBEE GENE R	045D 086	2024	10,948	7,692	3,256
CUMBEE GENE R	045D 087	2024	11,732	8,408	3,324
CUMBEE GENE R	045D 176	2024	13,292	9,212	4,080
MARIN MIRICA	046 028A	2024	329,920	202,000	127,920
BIGGERS MITCHELL STANLEY	046 047	2024	34,204	-	34,204
BIGGERS JERRY W	046 050	2024	58,212	51,864	6,348
BURNETT WAYNE M	046 057C	2024	98,616	89,188	9,428

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
LACEOLA COMMUNITY ASSOCIATION	046 058C	2024	70,000	55,480	14,520
STAVROS PETER D	046 087	2024	532,004	480,000	52,004
LACEOLA COMMUNITY ASSN INC	046 091A	2024	936	844	92
TULL MICHAEL M	046 102	2024	651,796	600,000	51,796
DANIELS FRANK GARY	046 147	2024	179,128	136,000	43,128
PONTE PAUL JORGE	046 152	2024	70,000	47,200	22,800
NELSON REGGIE	047B 008	2024	53,796	40,000	13,796
BIERMACHER KARL JAY	047B 030	2024	301,116	238,744	62,372
LARRYDAN BUILDERS LLC	047B 034	2024	204,920	164,000	40,920
KRUEGER SUSAN K	047D 023	2024	121,212	112,534	8,678
TOLAR FREDERICK P	047D 149	2024	171,468	152,400	19,068
ELLIOTT KENDAL M	047D 207	2024	340,380	290,000	50,380
DORSEY MARY	048A 019	2024	49,236	43,976	5,260
RYAN LLC	048A 025D	2024	811,820	576,000	235,820
HRH LAND DEVELOPMENT GROUP LLC	048A 025G	2024	199,800	75,000	124,800
HRH LAND DEVELOPMENT GROUP LLC	048A 025H	2024	69,000	10,000	59,000
HRH LAND DEVELOPMENT GROUP LLC	048A 025J	2024	149,076	4,000	145,076
THOMAS MYRA ANN	048A 042	2024	127,580	60,000	67,580
RYAN, LLC	048A 060	2024	281,108	162,000	119,108
HALL WILLIAM ALEX	048A 082A	2024	67,284	60,000	7,284
SINGENDONK JORG	048A 109	2024	9,600	7,000	2,600
SINGENDONK JORG	048A 110	2024	9,600	8,400	1,200
SHOFFEIT HELEN M	048A 160	2024	49,592	43,772	5,820
SOSEBEE CHARL	048B 039	2024	4,136	-	4,136
SOSEBEE CHARL	048B 040	2024	16,200	10,712	5,488
SOSEBEE CHARL	048B 041	2024	12,360	10,712	1,648
EVANS THOMAS FRANKLIN	048D 001	2024	45,520	320,000	(274,480)
SPONTAK KACEY	049 163	2024	225,600	201,200	24,400
CLEVELAND BLUFF LLC	049A 066	2024	132,676	66,000	66,676
CLEVELAND BLUFF LLC	049A 065A	2024	72,000	22,000	50,000
KONSTANZER KENNETH A	049A 072	2024	279,904	225,312	54,592
LEIDINGER JANET L	049A 124	2024	124,216	90,000	34,216
CLAYTON CARL L	050 126	2024	86,976	77,595	9,381
LINDBOM MATTHEW	050 197A	2024	150,936	-	150,936
SWARTZ THOMAS R	050 262	2024	128,640	108,580	20,060
COKER KARSON	050 337	2024	399,760	318,000	81,760
G90 HOLDINGS LLC	050C 043E	2024	80,000	80,000	-
TWIGGS RONALD F	051 029	2024	145,732	90,000	55,732
HATCHER JOE E	051 036	2024	161,076	148,628	12,448
MATTHEWS CECIL H	051 068	2024	179,820	94,000	85,820
ROWLAND WILTON PARKER JR	051 152	2024	160,764	148,000	12,764
ALLEN DAVID L	051 162	2024	389,720	320,000	69,720
GALLANT BRUCE A	051 189	2024	210,588	185,226	25,362
NUSS TAMMY BLANKENSHIP	051 210	2024	34,292	33,200	1,092

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYERS RETURN VALUE	40% VALUE IN DISPUTE
MANLEY DAVID ANTHONY	051 217	2024	322,516	283,632	38,884
LC TL PROPERTIES LLC	051A 115	2024	16,000	8,000	8,000
LC TL PROPERTIES LLC	051A 116	2024	16,000	8,000	8,000
PAGE TIMMY ALAN	051E 029	2024	126,924	104,000	22,924
WILKINS MARK	051E 072	2024	159,680	140,000	19,680
MM FUNDING LLC	051E 085	2024	180,592	162,400	18,192
SOUTHFUND BROTHERS LLC	054 002	2024	52,920	47,628	5,292
SOUTHFUND BROTHERS LLC	054 006	2024	65,296	58,768	6,528
KELLEY PAUL R	055 038	2024	37,848	30,088	7,760
MIKLE JOSEPH GEORGE JR TRUST	055D 058	2024	19,152	12,000	7,152
BAGLEY J TROY	055D 061B	2024	150,524	120,000	30,524
BAGLEY J TROY	055D 082	2024	153,868	124,800	29,068
ANDERSON ALVIN F	055D 118	2024	109,284	-	109,284
STRATIGOS RICHARD J	056A 007	2024	193,420	159,468	33,952
GILBERT LARRY E TRUST	056A 024	2024	388,396	350,004	38,392
HATCHER JOE E	056A 061	2024	175,276	155,956	19,320
PHILLIPS ANN MARIE	056A 065A	2024	13,800	5,200	8,600
PHILLIPS ANN MARIE	056A 065B	2024	183,152	119,200	63,952
HATCHER JOE E	056A 084	2024	6,000	4,000	2,000
HUMMINGBIRD LODGE LLC	056A 111	2024	152,140	116,340	35,800
NIX JESSE	056A 124	2024	209,368	188,000	21,368
HATCHER JOE E	056A 182	2024	10,000	4,800	5,200
CAPPI DAVID M	056B 112B	2024	17,184	13,200	3,984
D & M RENTALS LLC	056B 116	2024	14,960	13,600	1,360
D&M RENTALS LLC	056B 118	2024	17,428	13,200	4,228
CAPPI DAVID M	056B 126A	2024	13,056	10,771	2,285
BUCK KEITH S	056B 259	2024	152,540	96,400	56,140
GREEN GEORGE	056D 019	2024	114,420	114,400	20
HATCHER JOE E	057 001	2024	2,144	22,392	(20,248)
NACOOCHEE END LLC	057 007A	2024	24,260	-	24,260
SMITH JERRY BRIAN	058 009	2024	176,684	120,000	56,684
NACOOCHEE WOODS LLC	058 028	2024	5,636	-	5,636
ARYZ ERIC	058C 003	2024	134,780	115,792	18,988
ANINSON PATRICIA	058C 034	2024	143,472	-	143,472
BERRY STEPHEN	058C 145	2024	296,352	260,000	36,352
SOUTHFUND BROTHERS LLC	058C 174	2024	66,320	59,020	7,300
YONAH MOUNTAIN LAKE POA INC	058D 031	2024	75,412	200	75,212
WILLIAMS JAMES E	058D 039	2024	24,840	22,720	2,120
TURNER G W	058D 045	2024	69,052	-	69,052
YONAH MOUNTAIN LAKE POA INC	058D 147	2024	66,336	16,000	50,336
MCDERMOTT EDMUND P	058D 150	2024	232,268	144,000	88,268
SENTERS LISA	058D 151	2024	41,600	12,000	29,600
TOPOLE FAMILY TRUST	059B 002	2024	31,080	17,200	13,880
TOPOLE ALEXANDRA	059B 006	2024	99,108	64,000	35,108

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
CLARK MINDY LYNN	059B 017	2024	104,668	76,253	28,415
CHILES WILLIAM AND LINDSAY	059B 181	2024	26,000	20,000	6,000
YONAH MOUNTAIN LAKE POA INC	059B 220	2024	31,280	2,800	28,480
COGSDILL PAMELA LYNN	059D 001	2024	55,556	52,368	3,188
CHESTER DAVID ORAL	059D 019	2024	83,220	60,000	23,220
WALSH IRENE GAIL	059D 048	2024	270,516	220,000	50,516
ALLEN DAVID L	059D 091	2024	147,684	120,000	27,684
HERSEY LIVING TRUST	059D 109	2024	188,552	160,000	28,552
ADAM & KATHY INC	059D 133	2024	162,552	138,000	24,552
POWELL THOMAS O	060A 003G	2024	24,000	-	24,000
SOSEBEE ZACHARY BLACK	060A 031	2024	462,448	-	462,448
TOWNSEND GERALD	060A 037	2024	34,000	24,000	10,000
TOWNSEND GERALD	060A 038	2024	34,000	24,000	10,000
GARDINO PETER J	060A 049	2024	25,200	16,000	9,200
HICKS GLYNN	060B 005	2024	107,128	96,000	11,128
KENNEDY ADAM	060C 095	2024	49,752	-	49,752
MCMAH JOHN	060C 101	2024	366,552	334,400	32,152
LACEOLA COMMUNITY ASSN INC	060C 105	2024	3,260	2,900	360
LACEOLA COMMUNITY ASSN INC	060C 106	2024	2,996	2,664	332
DIXON JIMMY JOEL	060D 049	2024	250,088	208,432	41,656
ALEXANDER SANDY MELINDA	061 037	2024	244,516	200,000	44,516
LACEOLA COMMUNITY ASSN INC	061 083A	2024	1,440	1,300	140
LACEOLA COMMUNITY ASSN INC	061 083B	2024	10,576	9,480	1,096
ALLISON PATRICIA A	061 098	2024	76,784	10,000	66,784
NEWSUM JEREMY	061 156B	2024	154,008	130,000	24,008
SAVAGE LISA J	061 192	2024	53,944	10,000	43,944
AKELLA AGINISH FAMILY TRUST	061 199	2024	151,012	100,000	51,012
ANDERSON JAMES R	061 200	2024	177,816	164,000	13,816
TENCH SABRINA RENEE	061 255	2024	72,248	56,000	16,248
COZART TODD M	061 317	2024	347,588	307,800	39,788
VANCE MICHAEL	061 322	2024	511,208	436,000	75,208
CLANCEY KEVIN F ET AL	061 335	2024	254,360	220,000	34,360
SMITHSON JAMES DORSEY ET AL	062 207	2024	62,804	-	62,804
PARTIN WILEY COLE	062 222A	2024	141,116	80,000	61,116
HEAD BILLY E	062 234	2024	184,600	160,000	24,600
SMITH LAWRENCE W	062 261	2024	319,456	288,000	31,456
SHELNUIT RICHARD	062 285	2024	384,192	280,000	104,192
NORTH STAR CAPITAL INC	062 313	2024	104,932	127,200	(22,268)
ALEXANDER BRADLEY	062 401	2024	221,824	182,000	39,824
PARTIN COLE	062 412	2024	19,128	10,000	9,128
PILGRIM JOYCE ANN MARTIN	063 016	2024	96,824	-	96,824
HEAD JOHN TARPLEY JR	063A 058	2024	12,000	8,400	3,600
HEAD TARP	063A 066	2024	21,380	20,140	1,240
GLASS DAVID	064 071	2024	41,108	34,076	7,032

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
HESS-STORY ZACHARY THOMAS	064A 041A	2024	23,956	19,820	4,136
ROBERTS DEANNA L	065 04CB	2024	58,208	50,688	7,520
RODDY JAMES LUTHER	065 041	2024	239,852	216,000	23,852
DCT INVESTMENT PROPERTIES LLC	065 09E	2024	46,924	41,432	5,492
SPARKS ROSS ET AL	065 125B	2024	67,816	234,504	(166,688)
KELLEY PAUL R	068 073B	2024	98,500	84,648	13,852
NACOOCHEE PROPERTY MGMT LLC	068 095	2024	455,756	374,800	80,956
LONG RONALD LEON CUSTODIAN &	068 107	2024	11,720	11,720	-
LONG GRADY L	068 108	2024	12,112	12,112	-
PONGRATZ ELENA A	068 136	2024	150,544	120,000	30,544
COOPER BRENDA W	068 162	2024	57,256	101,716	(44,460)
COOPER DONALD LAMAR	068 167	2024	437,076	447,388	(10,312)
COOPER DONALD L	068 168	2024	88,756	70,652	18,104
COMMERCIAL PROPERTY TAX PROFESSIONALS, LLC	068 171	2024	79,816	68,000	11,816
GANSKE RUBEN	068 193	2024	175,132	158,800	16,332
HIRC SERVICE LLC	069 007D	2024	120,528	96,000	24,528
BRINSON DAVID COURTNEY SR	069 247	2024	202,548	160,000	42,548
ANDERSON SANDRA J	069 30E	2024	202,720	170,000	32,720
MUNDY BETTY JEAN	069 322	2024	170,772	160,000	10,772
CRAWFORD BRYAN RHODES	069 32E	2024	181,188	154,000	27,188
THOMAS JOHN LOUIS	069 527	2024	280,000	256,000	24,000
HOWELL HAROLD J	069 553A	2024	105,240	36,800	68,440
COOK EVE E	070 017B	2024	330,992	-	330,992
KLINE MARIAN J	070 034	2024	220,652	180,000	40,652
O'BRIEN SHIRLEY P	070 083	2024	145,092	108,520	36,572
WEST EDWIN L	070 167	2024	6,356	57,620	(51,264)
PESTLE MELISSA D	070 307	2024	115,960	103,200	12,760
MERRITT JOHN W	070 316B	2024	4,968	-	4,968
WEST EDWIN L	070 336C	2024	64,912	51,892	13,020
HENDERSON JOHN T	070 337	2024	91,476	-	91,476
WATKINS MARY E TRUST	070 357	2024	78,044	67,256	10,788
KING FAMILY TRUST	071 087	2024	240,960	378,388	(137,428)
KUSCHNER ROBERT ALAN	071 09CA	2024	4,592	-	4,592
BROWN JAMEY S	072 025	2024	231,628	198,000	33,628
TIBBETTS PAMELA W	072 037	2024	283,760	266,254	17,506
COMMERCIAL PROPERTY TAX PROFESSIONALS, LLC	072 043A	2024	445,184	420,000	25,184
BOYD SCOTT A	072 073	2024	154,280	137,024	17,256
BRENNAN-FULLER MACRAE M	072 094	2024	153,700	132,156	21,544
HEAD JR JOHN T	072 103	2024	117,384	101,288	16,096
GARDNER RYAN LANCE	072 139	2024	162,940	98,000	64,940
RIVER RIDGE LLC	072 172	2024	239,396	194,000	45,396
MARTIN JOHNNIE B	072 230	2024	120,764	105,160	15,604
NORMAN WAYNE	072 272	2024	354,484	307,492	46,992
ESPOSITO GLENN	072 333	2024	266,876	240,000	26,876

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
CRANE SANDRA LEE	073 001	2024	108,964	92,000	16,964
MCCULLOUGH JAMES	073 077	2024	318,464	200,000	118,464
DOWDY T ANDREW	073 193C	2024	493,716	537,176	(43,460)
WHITENER JOSEPH LYNN	074 056A	2024	63,596	32,000	31,596
MCCOLLUM DERICK	074 062	2024	77,324	-	77,324
HOLLAND KIMBERLY BOLLINGER	074 116B	2024	133,696	-	133,696
BENTLEY ERIC T	074 123C	2024	58,280	50,000	8,280
MCCOLLUM WANDA	074 123E	2024	8,936	-	8,936
ALLEN GINGER RENEE MATTHEWS	074 138	2024	143,712	120,000	23,712
MONTGOMERY STEPHEN C	075 001	2024	145,912	116,653	29,259
TAPIA JOSE ROBERIO	075 083	2024	102,960	79,600	23,360
KENNY THOMAS J	075 135	2024	82,528	-	82,528
MCCALLISTER KEITH	075 193	2024	84,100	62,000	22,100
PETERSEN WARREN D	075 236	2024	115,888	111,283	4,605
FOSTER BRIAN D	075 316	2024	181,292	150,000	31,292
CANTRELL LEE	075 323	2024	82,548	72,000	10,548
ALLEN RICKY P	075 326	2024	134,796	116,000	18,796
CAMPBELL TODD	075 347	2024	190,272	95,104	95,168
MONTANZ ROBERT	075 364A	2024	105,708	-	105,708
MULKEY CLINTON RANDALL	075 399A	2024	168,792	-	168,792
GERAS AMANDA	076 047	2024	99,492	66,000	33,492
RAMEY THOMAS	076 101	2024	88,000	19,200	68,800
PARKER PEGGY ANN	076 141	2024	156,212	140,000	16,212
CATHEY MIKE, BONDELL CATHEY	076 196	2024	75,696	-	75,696
BOWEN GARY	076 221	2024	280,716	222,468	58,248
BOWEN GARY	076 225A	2024	165,768	145,168	20,600
CORNUTT DENNIS	076 326	2024	181,528	141,288	40,240
HOGAN THOMAS WAYNE	077 048	2024	222,124	81,402	140,722
ALEXANDER TERRY	078 081A	2024	8,172	-	8,172
DEAN ROGER DARRELL	078 087C	2024	126,292	-	126,292
MCCALLISTER KEITH	078 087D	2024	83,160	42,000	41,160
GEARIN TRAY	078 087E	2024	41,580	36,000	5,580
KERNS BRADLEY KEITH	078 103A	2024	98,212	66,000	32,212
REEVE ROBERT V	078 140A	2024	7,256	-	7,256
TERTICHNY ALEXANDER	078 206	2024	166,720	143,813	22,907
OWENBY FAMILY TRUST	079 005	2024	80,820	-	80,820
SATTERFIELD CHANC ALLAN	079 009B	2024	233,612	129,032	104,580
SILLS DANIEL A	079 027A	2024	228,240	190,020	38,220
ERROR DISCOVERED BY BOA	079 055H	2024	39,432	120,020	(80,588)
CONRAD MARGARET E	083 018	2024	113,188	210,580	(97,392)
RKC RENTAL LLC	083 040	2024	76,508	58,000	18,508
AMMONS JOHN C	086 019	2024	310,148	230,800	79,348
MCCOLLUM MARVIN CECIL JR	087 016	2024	137,444	120,000	17,444
JOHNSON MARK S	087 053A	2024	295,184	240,000	55,184

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
BAKER GARRISON	087 06C	2024	190,152	140,000	50,152
SUMNER CHRISTOPHER LEE	087E 012	2024	184,072	157,141	26,931
KANATI LAKE & CHATT RIVER PROP	088 011	2024	21,108	-	21,108
RIVERSIDE RY LOT OWNERS ASSOC	088E 001	2024	23,724	11,500	12,224
AMBERRY THOMAS	088E 008	2024	20,576	12,824	7,752
CHAMBERS NANCY T	088E 050	2024	15,092	7,884	7,208
NESBITT SCOTT R	089 002	2024	89,484	67,572	21,912
CROSLIN TERRY	089 002A	2024	94,016	83,120	10,896
DAVIS MARY ALICE TRUST	089 034A	2024	5,584	-	5,584
DAVIS ELLEN MARLENE TRUST	089 034B	2024	35,136	-	35,136
CATHEY WHITNEY THOMAS	089 060B	2024	174,600	-	174,600
WADE SARAH LUCILLE	089 115	2024	55,732	-	55,732
STANDRIDGE MICHAEL ANDREW	090 032A	2024	173,040	146,000	27,040
PILGRIM TONY LEE	090 034	2024	142,192	200,000	(57,808)
PARKER KEITH	090 045	2024	159,820	-	159,820
MCCELLEN DANNY	090 064	2024	89,320	20,000	69,320
SHORE CAROL ALEXANDER	090 081	2024	18,392	34,636	(16,244)
SHORE MICHAEL	090 082	2024	12,772	26,896	(14,124)
SHORE MICHAEL	090 083A	2024	8,484	5,528	2,956
SHORE CAROL ALEXANDER	090 083B	2024	4,080	32,084	(28,004)
SHORE MICHAEL	090 084	2024	2,700	23,912	(21,212)
WILLOW RIDGE TRUST	090 085	2024	168,768	148,284	20,484
STERLING JAMES STUART JR	090 097	2024	9,896	-	9,896
TOMLIN DAVID D	091 139	2024	360,816	-	360,816
LOUCKS ROGER ADAM JR	091 031	2024	23,696	9,200	14,496
PREFERRED TAX SERVICE, INC.	091 079	2024	190,400	140,000	50,400
LUMPKINS KATHY LYNN	C01A 042	2024	452,304	406,080	46,224
JORDAN KIMBERLY S	C01B 072	2024	75,204	70,000	5,204
TRUONG LOUIS	C01C 011	2024	129,112	118,000	11,112
TOLBERT CARLTON M	C01E 059	2024	117,564	98,000	19,564
GREENE RAYMOND ALLAN	C01F 121	2024	131,404	100,000	31,404
MARTHA ROBERT	C01F 127	2024	121,768	130,000	(8,232)
MARTHA ROBERT	H03A 006	2024	8,496	8,496	-
MARTHA ROBERT	H03A 010	2024	1,549,836	1,549,836	-
BEAR CREEK REALTY HOLDINGS LLC	H03B 002	2024	205,904	151,300	54,604
BEAR CREEK REALTY HOLDINGS LLC	H03B 002A	2024	50,192	31,640	18,552
BEAR CREEK REALTY HOLDINGS LLC	H03B 004	2024	78,440	64,800	13,640
BEAR CREEK REALTY HOLDINGS LLC	H03B 006	2024	155,396	128,000	27,396
ANDERSON JONATHAN F	H03B 014	2024	54,200	4,200	50,000
ENGEBRETSSEN BJORN ERIK	H03B 016	2024	361,836	301,836	60,000
GRAND VIEW VIKING ESTATE LLC	H03B 016A	2024	323,276	200,000	123,276
SOUTHFUND BROTHERS LLC	H03D 014	2024	106,080	98,620	7,460
BLACK SHARON L	H03D 072 B01	2024	92,152	25,600	66,552
CHAND Gopi	H04B 053	2024	209,272	183,472	25,800

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
INNSBRUCK PROPERTIES LLC	H04B 060	2024	10,000	-	10,000
ALLEN BILLY W	H04B 062	2024	156,416	156,416	-
RA PROPERTIES OF NORTH GEORGIA	H04B 068	2024	254,952	236,000	18,952
MICHAEL BRAD	H04B 092	2024	265,852	129,808	136,044
MICHAEL BRAD	H04B 096	2024	160,196	95,200	64,996
KING ME PROPERTIES, INC.	H04C 044	2024	91,948	108,000	(16,052)
DAVIS LEE T	H04C 044A	2024	68,000	-	68,000
THE STALLINGS-RIBAR GROUP	H04C 088	2024	10,500	6,000	4,500
SAMMONS LISA A	H04C 107	2024	71,920	52,308	19,612
STALLINGS-RIBAR GROUP	H04C 132F	2024	14,000	6,000	8,000
HORTON MACK PHILLIP	H04D 052A441	2024	164,996	98,058	66,938
COMMERCIAL PROPERTY TAX PROFESSIONALS, LLC	H04D 052A442	2024	172,692	100,000	72,692
STRICKLAND JAMES	H04D 052A444	2024	149,956	96,000	53,956
RKC RENTAL LLC	H04D 052A461	2024	158,212	110,000	48,212
RIGID ROOT CABINS LLC	H04D 052A462	2024	156,880	86,726	70,154
BEAR CREEK REALTY HOLDINGS LLC	H04D 052A463	2024	176,764	110,000	66,764
SCHMIDT FAMILY TRUST	H04D 052A464	2024	166,868	99,334	67,534
LYONS TIMOTHY E JR	H04D 052A481	2024	162,208	140,000	22,208
MENALLA AVNI	H04D 083	2024	155,656	111,832	43,824
SHORAKA FEDERICA GRONER ETAL	H04D 109	2024	128,280	110,000	18,280
HATCHER JOE E	H04E 007	2024	17,728	176,400	(158,672)
TOTALS	>>>>>>		58,711,240	44,756,755	13,954,485

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period O.C.G.A. §§ 48-5-306 and 48-5-311.

7-5-24

Date

[Signature]

Chairman, Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. § 48-5-304, the Revenue Commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year.

Date

Chairman, Board of Commissioners

Date

Chairman, Board of Education or School Superintendent

<http://www.dor.ga.gov>