

WHITE COUNTY BOARD OF ASSESSORS

Meeting Minutes

July 10, 2019

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, July 10, 2019. In attendance were Board Chairman Roy Johnson, Board Member Warren Glover, Board Member Bill Schofill, Chief Appraiser Bryan Payne, and Secretary Jennifer Saxon.

CALL TO ORDER

- Board Chairman Roy Johnson called the meeting to order at 9:00 a.m.

INVOCATION

- The invocation was delivered by Chief Appraiser Bryan Payne.

MINUTES

- The Board reviewed the minutes from the June 12, 2019 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Warren Glover and the motion was carried by consensus vote.

OFFICE UPDATE

- **2019 Consolidation Sheets and Pending Appeals Listing:** Chief Appraiser Payne stated that Tax Commissioner Cindy Cannon had distributed the 2019 digest information to the taxing authorities and that all parties were starting the millage establishment process. Secretary Jennifer Saxon provided the 2019 consolidation sheets and the 2019 List of Pending Appeals to Chairman Johnson for his signature. These forms will be distributed to the Board of Commissioners, Board of Education, and the Cities of Cleveland and Helen.

OLD BUSINESS

- **FY 2020 Final Approved Budget:** The Board reviewed the final FY 2020 budget summary. The Board of Commissioners did not fund the personal property audit request for the 2020 fiscal year. The budget summary is **Attachment 1** to these minutes.

NEW BUSINESS

- **2019 Digest Information to the Tax Commissioner:** The 2019 Digest Flat File was given to Tax Commissioner Cannon on Thursday, June 22 via email transmission. Tax Commissioner Cannon requested a new flat file on Friday, June 28 with the state tax information added back to the file. Tax Commissioner Cannon provided consolidation sheets for Chairman Johnson's signature on Monday, July 8, 2019 and those forms were signed at this meeting.

NEW BUSINESS – Contd.

- **2019 30 Day Notices of Assessment:** Chief Appraiser Payne stated that the 2019 2nd notices were ready for approval. All taxpayers who appealed will receive a 30 day notice, along with any taxpayers who have missed the conservation use application deadline or have made changes to their property that was not reflected on their 45 day notice. A total of 244 second notices were processed, with 139 of those notices being appeals. The appeal period for these notices begins July 10, 2019 and expires August 9, 2019. Of the 139 appeals worked, 35 of those parcels remained unchanged after review and have been forwarded directly to the Board of Equalization for further processing. Board Member Schofill made a motion to approve the mailing of the 30 day Notices of Assessment, with a second from Board Member Glover and the motion was carried by consensus vote. A listing of those notices is **Attachment 2** to these minutes.
- **Melodie M. Spevack Revocable Trust/ ES5 Exemption Application:** Mr. Michael McConnohie applied for an ES5 Disable Veteran's Exemption for the property identified as 070-179, 835 Woodland, Sautee Nacoochee, GA. The property is in the name of the Melodie M. Spevack Revocable Trust. Mr. McConnohie resides in the home, however Ms. Spevack is living and does reside in the home as well. Chief Appraiser Payne consulted county attorney Ms. MaryJane Henneke regarding Mr. McConnohie's eligibility to claim homestead since the home is not in his name and the trust is not in his name. Per Ms. Henneke, because of the way the trust is written Mr. McConnohie would not be eligible to claim homestead until Ms. Spevack's death at which time Mr. McConnohie would receive the property "outright and free of trust." Board Member Schofill made a motion to deny the application, with a second from Board Member Glover and the motion was carried by consensus vote.
- **Morgan & Robinson Conservation Breach:** A deed filed on June 14, 2018 in Deed Book 1682 Page 6 with the White County Clerk of Court changed ownership of two parcels under conservation use assessment. The parcels are identified as 074-147B and 074-163. The ownership was originally Morgan and Robinson Enterprises, the deeds changed the title to Ronald Kevin Morgan, Denise Morgan, Albert Barry Robinson and Wendi Robinson. The parties involved were also the members of Morgan and Robinson Enterprises, however, since the parcels were under an active covenant, that covenant would have to be continued in the new ownership. The involved parties were notified via letter that the covenant would need to be continued within 30 days of receipt of the letter. The covenants were not continued within the 30 day period. Regular Notices of Assessment were sent on May 1 showing that the conservation had been removed and those notices were not appealed before the June 17 deadline. The involved parties inquired after the deadline and the original assessment notices were reviewed. Because the notices sent were not specific to the breach, a special assessment notice was still required. Chief Appraiser Payne reviewed the special breach assessment notices with the Board and stated that upon receipt the parties would have a new 45 day appeal period at which time they could continue the covenants and avoid the breach assessment. Board Member Glover made a motion to proceed with the breach assessment, with a second from Board Member Schofill and the motion was carried by consensus vote. Chief Appraiser Payne advised Secretary Saxon to mail the notices after the meeting.

NEW BUSINESS – Contd.

- **Morgan, William Patrick Conservation Breach Request:** Mr. Morgan purchased the property identified as 018-092C in April, 2017 and entered into conservation use assessment for the 2018 billing year. Mr. Morgan has requested to breach his covenant. Mapper Lee Johnson contacted the Tax Commissioner’s Office for the breach estimate and a breach assessment notice has been prepared for Mr. Morgan. Board Member Schofill made a motion to proceed with the breach assessment, with a second from Board Member Glover and the motion was carried by consensus vote. Chief Appraiser Payne advised Secretary Saxon to mail the notice after the meeting.

APPEALS

- **Bass, Robert Heath – 2010 Ford Ranger:** The Department of Revenue value for the vehicle is \$5,500. Black Book value for the vehicle is \$3,425. The acceptable range for the bill of sale is between \$2,911 and \$3,939. Mr. Bass provided a bill of sale for \$3,200. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Glover made a motion to set the vehicle value at \$3,200 with a second from Board Member Schofill and the motion carried by consensus vote.
- **Frankum, Dustin – 2001 Acura MDX:** The Department of Revenue value for the vehicle is \$2,300. Black Book value for the vehicle is \$750. The acceptable range for the bill of sale is between \$638 and \$863. Mr. Frankum provided a bill of sale for \$500. Pursuant to Board policy, the Black Book value shall be used if the bill of sale does not fall within the acceptable range of value. Board Member Glover made a motion to set the vehicle value at \$750, with a second from Board Member Schofill and the motion carried by consensus vote.
- **Martin, Arthur Jay – 2002 GMC Sonoma:** The Department of Revenue value for the vehicle is \$3,325. Black Book value for the vehicle is \$769. Mr. Martin did not have a bill of sale. Pursuant to Board policy, the Black Book shall be used if no bill of sale is provided. Board Member Glover made a motion to set the vehicle value at \$769 with a second from Board Member Schofill and the motion carried by consensus vote.

2019 Conservation Use Approvals / Denials

- The Board signed the following Conservation Use Covenants:

MAP / PARCEL	TAXPAYER/APPLICANT NAME	APPROVED / DENIED
003-002	ESTATE OF MILDRED KIRKPATRICK	APPROVED
003-009E	BEAR PAW PROPERTIES	APPROVED
003-012	BEAR PAW PROPERTIES	APPROVED
003-013A	BEAR PAW PROPERTIES	APPROVED
015-002	MERCK, DOUGLAS; MERCK, TABITHA	APPROVED
023-046A	PHILLIPS, NATHANIEL; PHILLIPS, SONYA	APPROVED
031-021	MYERS, JAMES; MYERS, MARCIA	APPROVED
050-014	LANCE, JERRY	APPROVED
051-129	ALEXANDER FAMILY TRUST	APPROVED
060D-086	MCLEAN, EDWARD, JR; MCLEAN, ELAINE	APPROVED
068-188	LUMSDEN, KAY; LUMSDEN, JOHN	APPROVED
084-042	COOK, SARAH ET AL	APPROVED
090-143	ESTATE OF JAMES TOMBARELLO	APPROVED
071-047A	YOUNG, HOWARD; YOUNG, REBECCA	DENIED

E & R SIGNATURES

- The Board signed the following Error and Release:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
THERE WERE NO ERROR AND RELEASES FOR JULY.			

ADJOURNMENT

- Board Member Schofill made a motion to adjourn at 9:39 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 14th day of August, 2019.

Roy Johnson

Warren Glover

William Schofill

FY 2020 WHITE COUNTY GOVERNMENT

DEPARTMENT:	320 ASSESSORS OFFICE
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BUDGET SUMMARY WORKSHEET

Account Name	Account Number	Operating Request	Expanded Request	Total Request	Approved Request
Salaries - Includes BOA	51.1100.000	\$370,000		\$370,000	\$370,000
Overtime - Includes BOA	51.1110.000	\$0		\$0	\$0
Health Insurance	51.1120.000	\$70,136		\$70,136	\$57,863
Life Insurance	51.1122.000	\$875		\$875	\$875
Short Term Disability	51.1124.000	\$1,414		\$1,414	\$1,414
Long Term Disability	51.1125.000	\$1,349		\$1,349	\$1,349
Dental Insurance	51.1126.000	\$336		\$336	\$336
Social Security - Includes BOA	51.1130.000	\$22,940		\$22,940	\$22,940
Medicare - Includes BOA	51.1140.000	\$5,365		\$5,365	\$5,365
Retirement	51.1150.000	\$17,012		\$17,012	\$17,012
Worker's Compensation - Includes BOA	51.1170.000	\$6,999		\$6,999	\$6,999
Advertising Legal & Other	52.2100.000	\$150		\$150	\$150
Dues-Professional	52.2105.000	\$750		\$750	\$750
Insurance-Liability	52.2115.000	\$5,500		\$5,500	\$5,500
Leases-Equip (over 12 mos)	52.2120.000	\$2,000		\$2,000	\$2,000
Training/Professional Dev.	52.2155.000	\$2,950		\$2,950	\$2,950
Travel	52.2160.000	\$4,200		\$4,200	\$4,200
Professional Services Attorney	52.2200.000	\$5,000		\$5,000	\$5,000
Maintenance Agreements	52.2350.000	\$11,130		\$11,130	\$11,130
Vehicle Repairs & Maintenance	52.2500.000	\$9,000		\$9,000	\$9,000
Supplies - Other	53.3130.000	\$3,000		\$3,000	\$3,000
Supplies - Office	53.3140.000	\$6,000		\$6,000	\$6,000
Gas, Oil & Lube	53.3220.000	\$1,750		\$1,750	\$1,750
Postage	53.3230.000	\$15,750		\$15,750	\$15,750
Subscriptions	53.3240.000	\$2,500		\$2,500	\$2,500
Phone Expense	53.3255.000	\$2,295		\$2,295	\$2,295
Tires	53.3257.000	\$1,200		\$1,200	\$1,200
New Programs/Expenditures	52.2205.000	-	\$30,641	\$30,641	\$0
Capital Outlay	54.4100.000	\$0		\$0	\$0
Revenues :		\$ (4,400)		(\$4,400)	
				\$600,242	\$557,328

FY 2020 Total Approved Operating Request:

\$557,328

Fund 100 GENERAL FUND	Department 320 TAX ASSESSORS	FY2018 Approved Budget	FY2018 Amended Budget	FY2019 Approved Budget	FY2019 Amended Budget	FY2020 Approved Budget	Expanded & New
Revenues							
320.34.3415.000	MAPS & COPIES	2,000.00	2,000.00	400.00	400.00	400.00	
320.34.3416.000	MISC - CONSERVATION	2,400.00	2,400.00	0.00			
Revenues Total		4,400.00	4,400.00	400.00	400.00	400.00	
Expenses							
320.51.1100.000	SALARIES & WAGES	315,264.00	319,782.00	322,991.00	361,108.00	370,000.00	
320.51.1110.000	OVERTIME						
320.51.1120.000	HEALTH INSURANCE PREM	70,359.00	78,573.00	73,840.00	73,840.00	57,863.00	
320.51.1121.000	HEALTH INSURANCE ADMIN						
320.51.1122.000	LIFE INSURANCE PREMIUM	743.00	754.00	762.00	854.00	875.00	
320.51.1123.000	VISION PREMIUMS						
320.51.1124.000	SHORT TERM DISABILITY	1,202.00	1,220.00	1,232.00	1,380.00	1,414.00	
320.51.1125.000	LONG TERM DISABILITY	1,146.00	1,163.00	1,176.00	1,317.00	1,349.00	
320.51.1126.000	DENTAL INS PREMIUM	252.00	252.00	252.00	252.00	336.00	
320.51.1130.000	SOCIAL SECURITY	19,549.00	24,466.00	20,028.00	26,725.00	28,305.00	
320.51.1140.000	MEDICARE	4,571.00		4,684.00			
320.51.1150.000	RETIREMENT CONTRIBUTIONS	15,556.00	15,622.00	16,058.00	16,867.00	17,012.00	
320.51.1160.000	UNEMPLOYMENT						
320.51.1170.000	WORKERS COMP PREM	8,507.00	8,604.00	6,126.00	6,791.00	6,999.00	
320.52.2100.000	ADVERTISING LEGAL & OTHER	150.00	150.00	150.00	150.00	150.00	
320.52.2105.000	DUES - PROF	635.00	635.00	690.00	690.00	750.00	
320.52.2115.000	INSURANCE - LIABILITY	5,000.00	5,000.00	5,000.00	4,581.00	5,500.00	
320.52.2120.000	LEASES - EQUIPMENT > 12 MOS	1,920.00	1,920.00	1,950.00	1,950.00	2,000.00	
320.52.2125.000	MISCELLANEOUS						
320.52.2127.000	MISC - CONSERVATION	2,400.00	2,400.00				
320.52.2135.000	PRINTING						
320.52.2155.000	TRAINING & PROF DEVEL	2,900.00	2,900.00	2,900.00	2,900.00	2,950.00	
320.52.2160.000	TRAVEL	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	
320.52.2200.000	PROF SERVICES ATTORNEY	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00	
320.52.2205.000	PROF SERVICES - AUDIT	0.00	0.00	17,350.00	17,350.00	0.00	
320.52.2225.000	PROF SERVICES - OTHER						
320.52.2350.000	MAINTENANCE AGREEMENTS	11,130.00	11,130.00	11,130.00	11,130.00	11,130.00	
320.52.2500.000	VEHICLE REPAIRS & MAINT	6,000.00	6,000.00	6,000.00	6,000.00	9,000.00	
320.53.3120.000	SUPPLIES - NETWORK & PC						
320.53.3130.000	SUPPLIES - OTHER OPER'L	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
320.53.3140.000	SUPPLIES - OFFICE	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
320.53.3300.000	EQUIPMENT LESS THAN \$5000						
320.53.3220.000	GAS, OIL, LUBRICANTS	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	
320.53.3230.000	POSTAGE & FREIGHT	14,500.00	14,500.00	14,500.00	14,500.00	15,750.00	
320.53.3240.000	SUBSCRIPTIONS & PUBS	2,225.00	2,225.00	2,355.00	2,355.00	2,500.00	
320.53.3255.000	TELEPHONE	2,235.00	2,235.00	2,295.00	2,295.00	2,295.00	
320.53.3257.000	TIRES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
320.53.3270.000	UTILITIES						
320.54.4100.000	CAPITAL OUTLAY - EQUIPMENT						
Expenses		504,894.00	518,181.00	530,119.00	571,685.00	557,328.00	

2019 30 DAY NOTICE OF ASSESSMENT LISTING

Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
003 002	KIRKPATRICK MILDRED		30	111390	115480
003 009E	BEAR PAW PROPERTIES LLC		30	233120	233120
003 012	BEAR PAW PROPERTIES LLC		30	1228510	1228510
003 013A	BEAR PAW PROPERTIES LLC		30	252010	238860
004 001A	DICKERT LISA H		30	0	79760
006 083	SCHWARTZ MICHAEL H		CH	72400	92930
007 002	DOCKERY BETTY JEAN		30	325410	325410
007 031	DOCKERY BETTY JEAN		30	264020	264830
015 002	MERCK DOUGLAS NATHAN	MERCK TABITHA LYNN	30	140240	144830
017 024	BOGGAN ELVIS W	BOGGAN ANN R	21	20000	154970
019 124	COE REX D	COE HELEN M	21	141490	162650
019 286	WILSON JAMES C	WILSON SALLY M	33	271800	284570
019 289	GREEN JOSEPH R		NC	96960	84040
019 289B	GREEN JOSEPH R		CH	0	24410
020 060	DELOACH JEFFREY	DELOACH DIANE	CH	320000	325830
020 107	ALLISON BARBARA		30	173990	173600
021 205	LCF PROPERTIES LLC		98	19800	14150
022 103	SPAIN WILLIAM LARRY		NC	40000	40000
022 103A	SPAIN WILLIAM LARRY		NC	49440	49440
023 044	ANDERT CLAYTON		30	180580	176110
023 046A	PHILLIPS NATHANIEL WADE	PHILLIPS SONYA	30	0	145650
023 075A	GRIZZEL GERALDINE		21	50430	50550
031 024	MYERS JAMES M	MYERS MARCIA L	30	263330	263180
031 119	MORRIS NANCY GLOVER		CH	109270	108670
031 122	MORRIS GLOVER NANCY		CH	77030	77030
031 185	SUNSET VALLEY POA		21	20	20
031E 192	CATO PATRICIA LYNN		NC	21830	23030
032 047	WESTMORELAND JEWELL		21	134490	134490
032 053	PATTERSON BETTY PARKER		7	19160	17300
032 107	SIMS GERALD	SIMS REBECCA	7	665200	474400
032 107C	RAVAN RENAE		30	0	198370
032 128	TYSON JULIA BAGWELL		30	574990	574990

2019 30 DAY NOTICE OF ASSESSMENT LISTING

Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
033B 008	WOODALL VERDELL NIX		CH	55410	48920
034B 059	HELTON BILLY E &	BETTY ANN	NC	18290	18290
034C 039	LCF PROPERTIES LLC		CH	19490	14150
036 081	CHAPMAN RODNEY DUSTIN	CHAPMAN SHAWNA MICHELLE	30	310000	378160
036 081B	MOORE STEVEN C	MOORE ALLISON C	30	203670	161240
036 085E	HEINZE ALAN PAUL		57	0	121200
045B 090	POSS TERESA LUPICA TRUSTEE	POSS ROBERT WAGNER TRUSTEE	CH	23630	26480
045B 091	POSS TERESA LUPICA TRUSTEE	POSS ROBERT WAGNER TRUSTEE	CH	16580	18650
045B 094	POSS THERESA LUPICA TRUSTEE	POSS ROBERT WAGNER TRUSTEE	CH	26790	28580
045B 095	POSS THERESA FAMILY TRUST	POSS ROBERT	CH	24420	26050
045B 096	POSS TERESA LUPICA TRUSTEE	POSS ROBERT WAGNER TRUSTEE	CH	16230	18480
045C 012	CHAMBERS JESSIE L TRUSTEES	CHAMBERS OREM W	21	198320	198320
045D 015	GALBIATI DONNA J	GALBIATI PETER E SR	7	401910	325460
045D 015A	GALBIATI DONNA J	GALBIATI PETER E SR	30	230500	261500
045E 002	ECHOLS WANDA LYNN		NC	15440	18440
046 007	ROLL OF NICKLES LLC		57	226520	100000
046 045	BARDENWERPER MARK		7	135170	239120
046 116	DOANE THOMAS F	DOANE JANET L	78	365980	484150
046 141	KAUFFMAN RICHARD S	KAUFFMAN ERIKA G	NC	128000	128000
047B 021	LONDON VENTURES INC		30	979730	950310
048A 025	HRH LAND DEVELOPMENT GROUP LLC		CH	1423640	1066450
048A 063	SUNFLOWER RESTAURANT INC		CH	254490	187720
048A 067	COLONIAL SQUARE LLC		NC	455120	455120
048A 192	BUCHER FREDERICK W	BUCHER DEBRA REAGAN	CH	255000	240260
048B 104	EDGETT SUSAN JANE	HUDGENS ROBERT PIERCE	CH	492270	433070
048C 210	GARY MILLS CONSTRUCTION LLC	HOOD CHARLES S JR	CH	10000	16800
048C 211	GARY MILLS CONSTRUCTION LLC	HOOD CHARLES S JR	CH	10000	16800
048C 212	GARY MILLS CONSTRUCTION LLC	HOOD CHARLES S JR	CH	10000	16800
048C 213	GARY MILLS CONSTRUCTION LLC	HOOD CHARLES S JR	CH	10000	16800
048C 214	GARY MILLS CONSTRUCTION LLC	HOOD CHARLES S JR	NC	10000	24000
048D 009	HOWELL LINDA J PALMER		30	56680	56680
048D 009B	PALMER CHARLOTTE TRUST		30	254500	254500

2019 30 DAY NOTICE OF ASSESSMENT LISTING

Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
048D 009C	PALMER MALISSA G	PALMER DANIEL E	30	47010	40000
048D 009D	PALMER DANIEL E		30	106520	106520
048D 009E	PALMER JOEL T		30	89180	89180
048D 009F	KING KIMBERLY PALMER		30	41990	41990
048D 028	ROGERS GRAHAM TRUST		30	269760	269630
049 149	STENDER EVELYN S		CH	87140	87100
049A 021	THURMOND FAMILY PARTNERSHIP		CH	269800	170630
049A 022	THURMOND FAMILY PARTNERSHIP		NC	385420	385420
049C 008	HELTON SCOTT	GUNTER JEFFREY	6	82030	19000
050 014	LANCE JERRY		30	118600	118600
050 014A	HAMILTON SARAH		30	149290	150420
050 028	TULLIS DAWN		17	27130	27130
050 135	BARRETT JOE VERNON	BARRETT TAMMY L.	30	128790	131050
051 103	SHACK NATHAN ANDREW	SHACK REBEKAH SPARROW	CH	96760	113180
051 129	ALEXANDER DONALD TRUSTEE	ALEXANDER RHEBA TRUSTEE	30	448180	448180
051 214	SINGER CHAD GREGORY		17	20000	44560
051A 010	AYERS RICKY ET AL		30	391460	391460
053 028F	SUSMAN STEVEN MARK		31	8110	22840
053 032	BURELL THOMAS L		16	11970	17590
054 004	HETZEL-DUNN CECILE K		NC	64780	64780
055 038	KELLEY PAUL R	KELLEY MARY ANNE V	NC	56410	61620
058 007	COHEN OTTO L		CH	72390	67280
058 019	ADAMS BETTY S		21	222990	222990
058C 023	BRISTOL CLAUDE	BRISTOL JEANNINE	NC	198360	198360
058C 032	COLLIER CLAIRE W		CH	56730	48610
058D 013	HUBBARD WILLIAM E	HUBBARD LINDA B	CH	260870	279790
059 090B	BROOKSHIRE CHIP	BROOKSHIRE CHRISTY	78	282570	255160
060A 003H	BENNETT DESTIN S		CH	25000	36160
060D 033	MOAD MOHAMED ET AL		30	373860	376760
060D 052	HAWKINS TONY JOSEPH		CH	140340	87100
060D 053	HAWKINS TONY JOSEPH		NC	9030	9030
060D 054	HAWKINS TONY JOSEPH		NC	35300	26280

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Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
061 082	MCDONALD CRAIG		NC	311940	311940
061 149	DUARTE J ALLAN	DUARTE JANICE B	CH	447440	428630
061 182	CHASTAIN J RONDAL		30	97530	102150
061 183	CHASTAIN J RONDAL		30	533440	514980
061 308	MIDLAND IRA INC FBO	NOBLE ROBERT JR	CH	19900	27500
061 330	MCDONALD CRAIG		NC	128000	128000
061 332	MCDONALD CRAIG		NC	128000	128000
061 333	MCDONALD CRAIG		NC	128000	128000
062 006	RAVAN FREDDIE E	RAVAN SHERILL	27	183140	144750
062 024	HOWARD JOHN J		30	71500	71500
062 208A	BERRY JOHN CHARLES		78	93750	101800
062 208C	LASSETTER RUSSELL		CH	42660	70350
062 208D	JORDAN BRADLEY		CH	33050	80110
062 208F	MAYNARD L&B REVOCABLE TRUST	MAYNARD LARRY & BETTY TRUSTEES	CH	45470	103560
062 208J	JOLLEY JONAS D		78	38780	103960
062 208R	PORTER TOMMY J		NC	28640	69990
062 255B	DOLES JAMES A	DOLES GAYLEN B	30	393620	393620
062 382	WILSON RUTLEDGE P III		CH	16990	21000
062 383	WILSON RUTLEDGE P III		CH	13200	21000
062 384	LEGRAND LEWIS	LEGRAND TINA	CH	38870	91340
062 394	DANIEL DALE P		NC	11000	21000
063 038	STRONG ALYCE M		6	97310	97730
063 038A	ZALUSKI HANNAH		8	22110	21400
063 063A	WINDER PAUL		64	55250	100460
063 064	TARPLEY DAVID A	TARPLEY ELIZABETH A	CH	334760	374150
063 065	DUNAHOO STEVEN W	DUNAHOO MAVIS L	CH	184940	252210
063 067A	MEELER MELANIE CARR	MEELER SCOTT C	CH	0	306570
063 106	STATON JAMES P & BONNIE	FAMILY LIVING TRUST	21	365330	365330
063A 030J	HATCHER EDWARD FAMILY	INVESTMENT GROUP LLC	NC	91320	217770
063A 031	BAGLEY S G		NC	35840	89310
063A 040	GRIFFITH EUGENE		21	20470	56650
063A 041	BLAKE LARRY QUINTEN	REVOCABLE LIVING TRUST	21	59170	204250

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Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
063A 042A	WHETZEL HERBERT H	WHETZEL ANN E	CH	40630	84130
063A 045A	MARCHANT WILLIAM A		21	47540	102660
063A 046	FERGUSON ROBERT ETAL		CH	16400	39040
063A 051	SKYDOGSIV LLC		64	36390	102460
063A 055	TARPLEY DAVID A	TARPLEY ELIZABETH A	NC	11000	21000
063A 059	MANZO ANTHONY B/TIMOTHY S	MANZO CHRISTOPHER A	CH	29560	64730
063A 060	DUNAHOO STEVEN W	DUNAHOO MAVIS L	CH	20670	37870
063A 063	VANCE DOUGLAS		64	34710	51430
063A 064	GEORGIA MOUNTAIN FLYERS INC		CH	163280	112880
063A 065C	CAUDELL MICHAEL A		64	105800	171710
063A 065D	BURRIL LESLIE A	BURRIL ELIZABETH A	64	133930	185940
063A 066	HEAD TARP		64	25440	58750
063A 067	BURRIL LESLIE A	BURRIL LIBBY B	64	24990	61350
063A 068	CLEMENT MARY E		64	47380	57380
063A 069	FRETS JASON G		64	60350	61350
063A 070	MCINTIRE LARRY	MCINTIRE JANET	64	72660	82660
063A 071	BARTON DENNIS JOSEPH		64	41140	79280
063A 073	HEAD JOHN TARPLEY JR		64	11000	21000
063A 074	BROWN ROBERT		64	42850	90150
064 072	PALMER HAROLD G		30	281630	281680
065 125	CRA PROPERTY MANAGEMENT LLC	EWING FRIEDA VICKIE ASH	30	732010	732010
068 024	WHITMAN JERRY	WHITMAN DIXIE G	CH	29760	26720
068 028	LOCAL HOMES LLC		26	137610	198040
068 188	LUMSDEN JOHN COLLINS	LUMSDEN KAY DOWDY	30	344830	346780
068E 036	GILLELAND DAVID C	GILLELAND CAROL M	NC	15840	21840
069 073	JKC REAL ESTATE TRUST	SWINSON GERARD EDWARD TRUSTEE	NC	378370	378370
069 075	STEPHENS CHARLES	STEPHENS WINONA	CH	425500	500690
069 148	THOMPSON TODD	THOMPSON KEVIN	30	122960	122460
069 249	STRIBLING JONATHAN	STRIBLING JESSICA	CH	280000	280780
069 471	GEARING JEANNETTE		57	1132980	453900
070 224	PARKER PAMELA J ARTHUR	PARKER WILLIAM M	CH	33600	21000
071 003B	WESTMORELAND JOHN KNOX		80	17170	29180

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Parcel Number	Name #1	Name #2	NN	Prior Total Value	Total Market Value
071 047A	YOUNG EARL HOWARD	YOUNG REBECCA HALE	30	67540	84390
071 166	DORSEY SUSAN		CH	71650	51970
072 038	SULLENS JUSTIN COREY	SULLENS ROBIN BROOKS	CH	87150	421600
072 066	ROE MICHAEL JOHN		CH	224850	223000
072 164	ROBINSON STEPHEN T	ROBINSON KAREN K	CH	232870	184850
072 187	SIEVEKING GARY A	SIEVEKING MATTHEW E	NC	46350	73310
072 195	SIEVEKING GARY A		CH	117330	118770
072 196B	SIEVEKING GARY A		NC	21770	28000
072 260	CARROLL G SMITH REALTY L.L.C.	C/O JULIA MCLAUGHLIN	NC	756910	729610
072 273	NORMAN S WAYNE		CH	67450	95170
072 324	NACOOCHEE HILLS LLC		CH	57900	98060
072 325	NACOOCHEE HILLS LLC		CH	60780	102200
072 327	SADEK RAMSES		CH	52970	84480
072 328	NACOOCHEE HILLS LLC		CH	42240	80180
072 329	SADEK RAMSES	SADEK HANY RAMSES	CH	35040	60500
072 330	NACOOCHEE HILLS LLC		CH	36180	72670
073 022	HAYES DEBRA LYNN	KELLER LINDA L	CH	131660	139090
073 025	HAYES DEBRA LYNN	KELLER LINDA L	NC	29020	32640
074 011	COMPTON LARRY E	COMPTON MARY M	CH	134250	139960
074 213	CORSELLIS MARY		CH	209430	207900
075 139B	BARROW JOHN		30	94180	94180
076 022	CARTER ELAINE S		30	192550	192550
076 032	CARTER ELAINE S		30	84180	84180
076 149	STATON JAMES P & BONNIE	FAMILY LIVING TRUST	CH	75570	61420
076 207	CHASTAIN J RONDAL		30	950740	950900
077 042	MCDONALD CLARENCE E	MCDONALD TERESA J	30	197910	197910
077 059	BOGGS ANNIE		30	265350	265350
077 084	HELTON ASHLEY E	HELTON ANGIE S	6	154040	215680
077 091E	ADAMS SCOTT	ADAMS CHASTITY	30	130810	112130
077 115	COWART ALEX		CH	107880	191120
078 006A	SAGE CRAIG		CH	247190	225870
078 065B	SUTTON NEAL SHANNON		30	68280	68280

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Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
078 119B	MITCHELL EDGAR	MITCHELL ERICA SUZANNE	30	274900	147150
078 119E	WIGLEY ADELE J	WIGLEY LELAND BRETT	30	0	181960
079 009B	SATTERFIELD CHANC ALLAN	SATTERFIELD LAURA BAILEY	CH	376150	306700
079 009D	BAILEY JOEL E	BAILEY EMMA B	CH	77580	95380
079 009E	BAILEY JOEL E	BAILEY EMMA B	CH	102420	115660
079 022	SILLS DOUGLAS RAY	SILLS KELLEY R	30	191010	191010
079 037	SKELTON BART S	SKELTON JULI	30	163170	163170
083 005	DONNELLY JAMES W JR		30	601700	618620
083 008A	RAND MARY ELLEN		30	160230	173010
083 014	PORTER JENNIFER SUTTON	STANCIL BROOKE SUTTON	30	370920	370920
084 042	COOK SARAH L GRIFFIN ET AL		30	0	455810
089 027	LEE ELIZABETH		CH	139030	122180
089 059	BANKS DORIS IRVIN	TAYLOR BEVERLY ANN	30	257190	257190
090 032	STANDRIDGE WILLIAM TRUST		30	194130	195740
090 036C	BURTON JEREMY	BURTON MISTY	30	201330	204820
090 044	SKELTON LOUISE DYER	SKELTON RAYMOND	21	67390	75110
090 056	HICKS CHARLIE PRICE		30	92260	94450
090 066	PRUITT GEORGE N	PRUITT CAROLE Y	21	444260	647210
090 097	FERGUSON BILL		21	305150	305150
091 026	ALEXANDER SANDRA	LOGGINS JESSE	30	216190	216190
C01B 017N	COLLINS MICHAEL D	COLLINS JEANNIE H	NC	10200	21850
C01C 008	HEAD CATHY SUZIE		CH	153920	140340
C01E 063	TROCHE JAMES N		CH	167970	167410
C01F 002	IRVIN, IRVIN & IRVIN		NC	556260	815110
C01F 054	DUFRESNE AUDREY		NC	66170	66170
H02F 008	CATHEY E GLEN	c/o B & B PROPERTIES OF NEGA	57	57200	10000
H02F 020	WESTMORELAND JOHNNY	WESTMORELAND JANE	75	18830	23320
H02F 032	MADDOX BRUCE		80	86010	98330
H03D 004	AUDET SHAWN	AUDET JENNIFER AJoy	57	28000	37500
H03D 041	AMBELAL VANISHA SUDHIR		75	169720	169230
H04A 013	WILKINS HOMEPLACE LLC		75	580430	591520
H04B 011C4	MCCONNELL BRIAN SCOTT	MCCONNELL MYRA MCCRACKEN	21	71230	70000

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Parcel Number	Name #1	Name #2	NN	Prior Total	Total Market
				Value	Value
H04B 011C5	KETTERING JONATHAN CHARLES	CERNIGLIA ANGELO G F III	21	70000	70000
H04B 092	MICHAEL BRAD		6	1430	8800
H04B 096	MICHAEL BRAD		6	1430	8800
H04C 008	MATHENA NORTON PAUL JR	MATHENA MARY KAY FISHER	NC	109700	176100
H04C 044	BUSHNELL JAMES W	BUSHNELL LIESELOTTE	CH	152050	167430
H04C 112	GARMON FRED L		CH	17000	15300
H04C 113	GARMON FRED L		CH	17000	15300
H04C 114	GARMON FRED L		CH	17000	15300
H04C 115	GARMON FRED L		CH	17000	15300
H04C 116	GARMON FRED L		CH	17000	15300
H04C 212 404	BURNS PATRICK JOSEPH	BURNS LEAH ANN	NC	53590	84720
H04C 212 702	SHELNUTT BOB J	SHELNUTT JANICE M	CH	125590	144330
H04D 054 501	BALLINGER BRITTANY		72	149900	210660
H04D 054 503	PANDEY AMRITA		CH	135720	174890
H04D 054 505	KARANJEE SOMESH	KARANJEE MOUSUMI	CH	135720	174890
H04D 054 507	DUTTA CHANDAN KUMAR	DUTTA PAPIYA	CH	130000	178540
H04D 054 509	SANDERS ROBERT E SR	SANDERS BRENDA I	72	135990	178940
H04D 054 511	WATSON JOHN	WATSON DONNA	CH	181110	226060
H04D 054 601	EDWARDS LAMERLE	FRANKUM VICKY S	84	107840	147230
H04E 009	ROPER HERMAN	ROPER BARBARA	21	278780	323150