

## WHITE COUNTY BOARD OF ASSESSORS

### Meeting Minutes

May 13, 2020

9:00 A.M.

The White County Board of Assessors held a regular meeting on Wednesday, May 13, 2020. 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 Board Member Warren Glover.

#### MINUTES

- The Board reviewed and signed the minutes from the March 11, 2020 regular meeting. A motion was made by Board Member Bill Schofill to approve the minutes with a second from Board Member Glover. By consensus vote the motion was carried.

#### OFFICE UPDATE

- COVID-19 Procedures: Chief Appraiser Payne told the Board that the office is scheduled to reopen to the public on Monday, May 18. He stated that he had advised the staff to encourage taxpayers to use electronic communication as much as possible and to avoid in-person visits whenever it is feasible. COVID-19 signage will be placed on the office door advising persons who enter of the social distancing guidelines and plexiglass shields have been installed at both windows. Staff members will be disinfecting surfaces regularly and taking extra precautions to keep themselves and customers safe. Chief Appraiser Payne also advised the Board that appeals for the 2020 tax year will be accepted via email. An insert has been added to the Annual Notices of Assessment informing taxpayers of this service.

#### OLD BUSINESS

- POA/HOA Request For Tax Exemption: Chief Appraiser Payne stated that the Skylake Property Owners Association has requested that the common areas of the subdivision, including the clubhouse and real property, be assessed at a nominal value that will result in no tax bill. Chief Appraiser Payne stated that the property is 377.50 acres and is currently assessed at \$500/ac. which is already a nominal value. Board Member Schofill made a motion to leave the assessment as is and handle the request through the appeal process, with a second from Board Member Glover. The motion was carried.
- 2020 Base Rate Increases: During the March meeting, the Board voted to accept increased base rate schedules for the 2020 tax year. On March 23, 2020, Chief Appraiser Payne contacted the Board Members via phone and expressed concern about increasing values due to COVID-19. The Board Members agreed that the increases should be postponed. Board Member Schofill made a motion to officially postpone the base rate increases, with a second from Board Member Glover and the motion was carried.

## OLD BUSINESS – Contd.

- 2019 Sales Ratio: Chief Appraiser Payne presented the final in-house ratio for Board approval. The current ratio includes 583 qualified sales and reflects a Median Ratio of 90.393%, a Price-Related Differential of 1.017% and a Coefficient of Dispersion of 10.775%. Board Member Schofill made a motion to accept the 2019 Sales Ratio, with a second from Board Member Glover and the motion was carried.
- New Vehicle Purchase: During the April 27, 2020 called meeting of the White County Board of Commissioners, the Board voted to approve the request for a new field vehicle for the Board of Assessors. Jacky Jones Ford submitted a quote of \$28,991.14 for a 2020 Ford Explorer 4WD, which the Board of Commissioners accepted. Chief Appraiser Payne contacted the dealership with the information. The date of delivery was unknown at the time of this meeting.

## NEW BUSINESS

- 2020 Preliminary Digest Approval: Chief Appraiser Payne provided a summary of the 2020 preliminary digest file for the purpose of sending Annual Notices of Assessment to the Board for approval. After review, Board Member Schofill made a motion to accept the preliminary digest, with a second from Board Member Glover and the motion was carried.
- 2020 Exempt Properties Digest Approval: Chief Appraiser Payne provided the 2020 Exempt Digest for review and approval by the Board. After review, Board Member Glover made a motion to accept the 2020 Exempt Properties Digest , with a second from Board Member Schofill and the motion was carried.
- 2020 Homestead Exemption Approvals/Denials: Secretary Jennifer Saxon presented the 2020 Homestead Exemptions for the Board’s review. After reviewing the 2020 qualified homestead application listing, Board Member Glover made a motion to approve the applications. A listing of those applications is **Attachment 1** to these minutes. After reviewing the 2020 unqualified application listing, Board Member Glover made a motion to deny the applications. A listing of those applications is **Attachment 2** to these minutes.
- 2020 Real Property Assessment Notice File Approval/Denial: Secretary Saxon presented a summary of Real Property Notices of Assessment for Board review. After review, Board Member Schofill made a motion to approve the mailing of the 2020 real property annual notices of assessment, with a second from Board Member Glover and the motion was carried.
- 2020 Personal Property Assessment Notice File Approval/Denial: Secretary Saxon presented a summary of Personal Property Notices of Assessment for Board review. After review, Board Member Glover made a motion to approve the mailing of the 2020 personal property annual notices of assessment, with a second from Board Member Schofill and the motion was carried.
- 2020 Freeport Exemption Approvals: Secretary Saxon provided a listing of 2020 Freeport Exemption accounts for Board Approval. After review, Board Member Schofill made a motion to approve the 2020 Freeport Exemption accounts, with a second from Board Member Glover and the motion carried. A listing of those applications is **Attachment 3** to these minutes.
- Chastain Conservation Breach 076-338: Chief Appraiser Payne informed the Board that the conservation covenant on 076-338 owned by Greg Chastain had been breached with the sale of 4 acres to a non-relative. Mr. Chastain is aware that the sale constituted a breach. Board Member Schofill made a motion to assess the penalty for the breach of covenant, with a second from Board Member Glover and the motion carried.

**NEW BUSINESS – Contd.**

- Maxwell Homestead Exemption 031E-049: Appraisal Clerk Jean Spear received a homestead application for a park model camper in Mountain Lakes RV Resort. Board Member Glover made a motion to deny the homestead application because park model campers are tagged vehicles and Mountain Lakes Resort is not designated for full time residency. Board Member Schofill seconded the motion and the motion was passed.

**APPEALS**

- Faircloth, Timothy – 2001 Ford F250 SD: The Department of Revenue value for the vehicle is \$2,800. Black Book value for the vehicle is \$1,438. The acceptable range for the bill of sale is between \$1,222 and \$1,654. Mr. Faircloth provided a bill of sale for \$1,277. Pursuant to Board policy, the bill of sale value shall be used if it is within the acceptable range. Board Member Schofill made a motion to set the vehicle value at \$1,277, with a second from Board Member Glover and the motion was carried.
- Gibson, Jesse – 2000 Jeep Wrangler 4WD: The Department of Revenue value for the vehicle is \$5,275. Black Book value for the vehicle is \$3,663. The acceptable range for the bill of sale is between \$3,114 and \$4,212. Mr. Gibson provided a bill of sale for \$1,500. Pursuant to Board policy, Black Book value shall be used when the bill of sale is not qualified. Board Member Schofill made a motion to set the vehicle value at \$3,663, with a second from Board Member Glover and the motion was carried.
- Rosenthal, Michael – 2003 Chevrolet Avalanche 4WD: The Department of Revenue value for the vehicle is \$3,925. Black Book value for the vehicle is \$1,438. The acceptable range for the bill of sale is between \$1,222 and \$1,654. Mr. Rosenthal provided a bill of sale for \$1,500. 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 \$1,500, with a second from Board Member Schofill and the motion was carried.

**2020 Conservation Use Approvals / Denials**

- The Board signed the following Conservation Use Covenants:

Map – Parcel	Taxpayer/Applicant Name	Approved / Denied
004-024	Hall, Clint / Tina	Approved
005-022	Sims Family Properties LLLP	Approved
006-153	Sims Family Properties LLLP	Approved
018D-057	Usher, Stephanie/Martin, Melanie	Approved
019-035A	Sullens, Ernest	Approved
021-078	O’Neal, Ed	Approved
023-060	Davidson, Myron Estate/Sharon	Approved
023-090	Barnes, Stanley	Approved
031-031	Knaus, Mark/Lara	Approved
031-056	Glover, George	Approved
032-103	Ledford, Joe/Sherry	Approved
034A-068	Lewter, Hazel/Kinkead, John	Approved
034A-099A	Stovall, Tina	Approved
037-043	Tavria Arts Foundation Inc	Approved
037C-011	Wauka Mountain Farms LTD LP	Approved
037C-009	Wauka Mountain Farms LTD LP	Approved
047D-015	Palmer, Barry	Approved
048A-149	Keene, Vivian Estate	Approved
048B-164	Barrett, David/Eilene	Approved
048B-106A	Barrett, David/Eilene	Approved

**2020 Conservation Use Approvals / Denials – Contd.**

048D-041	Allison, Dorothy Estate	Approved
051-129	Harris, George / Lydia	Approved
061-011	Palmer, Barry	Approved
061-071	Palmer, Barry	Approved
061-238	Foster, John/Eugenia	Approved
062-015	Kennedy, Thomas/Sara	Approved
062-167A	Hirschi, Lori	Approved
063-065	Dunahoo, Steven/Mavis	Approved
063-107H	Wiley, Dennis/Paula	Approved
068-007	Page, David	Approved
069-112	Bozman, John/Sharon	Approved
069-457	Williams, Gary	Approved
070-336D	West, John	Approved
071-087	Hofer, Susan/Vandegriff, Michael	Approved
073-193B	Myers Farms LLC	Approved
074-046E	Sunderman, Michael/Julie	Approved
074-047E	DeLong, Scott/Candace	Approved
074-047E	DeLong, Scott/Candace	Approved
075-142	Nancy D Seeger Estate	Approved
076-115	Irvin, E T & Eura Bond Estate	Approved
078-005	Kastner, Danny/Cindy	Approved
079-009E	Bailey, Joel/Emma	Approved
084-005	Cunningham, Daniel/Sherry	Approved
089-062A	Handte, Connie/Ray	Approved
089-064	Dalton, Telford/Betty	Approved
090-027	Mewborn, Karen Rogers	Approved
090-034	Pilgrim, Tony	Approved
090-039	Cobb, Diane	Approved
016-006	Padgett, Roy/Brekken	Denied
070-336	West, Edwin	Denied
070-336C	West, Edwin	Denied
073-225A	Hayes, Sean/Christine	Denied
074-216	Sinyard, Richard/Heather	Denied
084-040	Misty Meadows Horse Farm LLC	Denied

**E & R SIGNATURES**

- The Board signed the following Error and Releases:

E & R NAME	M&P NUMBER	FORM NUMBER	TYPE
Skelton, Tony / Tammy	064-055-001	2020-M-023	Mobile Home
Don't Let the Trust Hit Et. Al.	076-021-001	2020-M-024	Mobile Home
Hester, Lamar	049C-151-001	2020-M-025	Mobile Home
Cobb, Diane	090-039-001	2020-M-026	Mobile Home
Ramats, Nathan	049-138-001	2020-M-027	Mobile Home
Green, Joseph	019-289	2019-R-016	Real Property

**ADJOURNMENT**

- Board Member Schofill made a motion to adjourn at 10:10 a.m. with a second from Board Member Glover. The motion carried by consensus vote and the meeting was adjourned.

Approved this 10th day of June, 2020.

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Roy Johnson

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Warren Glover

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William Schofill

## ATTACHMENT 1

## 2020 APPROVED HOMESTEAD APPLICATIONS

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
ABERNATHY CHARLES & JULIA LARAY	089 106	S1, L7F
ACKERMAN JOANN & ROYDEN K	006 071A	SC, L2
ADAMS BILLY W & SADIE	046 026A	SC, L7F
ADAMS RITA PATSY	055 087	L2
ADAMS ROSS	021 243	L2
ALDERMAN KEVIN C & DONNA	075 208	S1, L7F
ALDOUS-SMEDS AMANDA	047D 179	S1, L7F
ALEXANDER SANDY MELINDA	061 037	S1, L7F
ALLEN ANDY LILLIE	071 193	L2
ALLEN LAURA BETH	059 052	S1, L7F
ALLISON CHARLES LARRY	046C 077	S4
ALLISON TRENA J	C01C 024A	S1, L7F
ANDERSON JAMES A & TRACI L	049 035	S1, L7F
ANDERSON PAULA GOOCH	C01A 026	S4, L2
ANDERSON SANDRA L	048A 008G	S1, L7F
ANDERSON SPENCER & PARTIN KATIE	031 108	S1, L7F
ANDREW RODNEY E & O'BRIEN R J	048A 105	ESD
BAILEY NANCY	045B 034	SC, L7F
BARKER TIMOTHY R	077 094	S4, L2, L7F
BARNES NADINE	035 031	S4
BARRETT MITCHELL & LINDA	030D 027	L2
BARRETT WILLIAM C JR & GAIL G	056B 070	SC, L2
BARTON HARRY E & PATRICIA S	046C 079	S1, L7F
BEARD ROCKY D	045C 027	S4
BEAVERS INMAN L JR & TRUDY S	020 038	L2
BECCUE WAYNE A & SUSAN C	071 001	S4, L2
BECKER ELAINE	006 047A	S4, L2
BENNETT MATTHEW & ROBERTSON ANNA	071 063	S1, L7F
BERNINGER SCOTT A & BERANDA	050 203	S1
BILOTT CHARLES & TONYA	070 101	L2
BLACK BILLY R & D CONCHITA	C01A 074D	SC, L2, L7F
BLACK PHILLIP L & DONNA	044D 072	S4, L2
BOGUMILL BARBARA J	070 051	L2
BOHN MICHAEL & HAWTHORNE C	050 237	S1, L7F
BONNER THOMAS W JR & KATE C	062 283	S1, L7F
BOOS JOHN P & GAIL A	017 105	SC, L7F
BORDER KAYLEE SHIANN	007 053	S1, L7F
BOWMAN CHARLES WAKLEY	050 204	S4, L2, L7F
BOWMAN HALEY BETH ET AL	020 061	S1, L7F
BOYINGTON JULIE & GREGORY	021 139	S1, L7F
BRACKETT OPAL A & ANDERSON E	056A 176	S4, L2, L7F
BRADLEY JEAN H	059 028	SC, L2, L7F
BRANNON RANDALL L & ANGELA M	073 140	S1, L7F
BREGANTE LOUIS M	061 125	S4
BREWER JUDY A & JERRY B	C01F 021	S4, L7F
BRIGHT KENNETH D & DEBRA A	064 001D	SC, L7F
BROCK EMORY	032 127	SC, L2
BROWN RANDALL H	088 048	S1, L7F
BROWN STEVEN T & IVETTE	061 150B	S1, L7F
BUCHER FREDERICK W & DEBRA	048A 192	S1, L7F
BURKE DONA K	H04E 002A	S4, L2

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
BURNS GREGORY JAMES	006 117	006 117
BURNS JACKIE J & WILLIAM F	051E 019	L2
BUSCIGLIO GAIL	H04C 103	S3
BUSH JAMES M & ANGELA D	072 076	SC, L2, L7F
BYRD LINDA	034A 094	S4, L2
CABE JERRY THOMAS	023 005	S1, L7F
CAIN A M & JOYCE A	016 058	S4, L2, L7F
CALDWELL WILLIAM M & MIKAILA L	046C 090	S1, L7F
CAMP BARBARA	069 541	SC
CAMPBELL DONELSON C	074 008	S1, L7F
CANFIELD KIMBERLY	033D 005E	S1, L7F
CAPPS SANDRA P	063A 009	S4, L2
CARBONNEAU KEVIN	060D 042	L7F
CARPENTER GARY D & LAURIE A	050 341	S1, L7F
CARTER CHARLES & MARGARET	019 002	S4, L2
CARVILLE JAMES B	058D 033	S4
CASEY CHRISTOPHER & SARA	073 211	S1, L7F
CAUDELL JAMES & REBECCA	075 175	L2
CHALK DAN E & DONNA T	C01B 044	SC, L2
CHAMBERS DEBORAH	076 010	S1, L7F
CHAMBLEE VIRGINIA COURSEY	004 070	S4, L2, L7F
CHILDERS CHARLENE D & TERRY W	018 173	SC, L2
CIHOSKY JOAN & JOHN	010 002E	SC, L7F
CINCOTTA ROBERT P & PATRICIA A	017 157	SC, L2
CLARK SANDRA M & HARRY	030C 028	S1, L7F
CLAY ROY L & ARLENE	048B 073	SC, L2, L7F
CLEVELAND EDDIE S	059D 026	S1, L7F
COCHRAN BONNIE L	020 021	S4
COCHRAN ROBERT & DIANNE	021 221	S1, L7F
COLEMAN LENORE & GEE THOMAS A	021 233	S1, L7F
COLLETT APRIL D	019 168	S1
COLLINS JACOB & RACHEL	033D 159	S1, L7F
COLLINS JONATHAN	049C 071	S1, L7F
COLLINS SHERRY	021C 057	S4, L2
COLVIN SHEILA FAYE	075 361	S1, L7F
CONARD TRAVIS S & JANUARY R	062 184	S1, L7F
CONE DENNIS F	073 092	S4, L2, L7F
COOK DAVID B & CHERYL W	070 045	SC, L7F
COOK MERYL L & GARY W	060A 066	SC, L7F
COOPER RONNIE L & KAREN F	045A 010	L2
CORCORAN JOYCE G	048C 074	S4, L2
CORN WILLIAM DENVER	048C 201	S1, L7F
COVEY JAMES N & SHAWNA M	006 037	ESD
COWART ALEX	077 115	S1, L7F
COX JAMES H	070 143	SC, L7F
CRAIG JAMES H & DIAN W	050C 036	SC
CRANE BARNETT C/O PEG CRANE	C01B 013	S4
CRANE EARNESTINE B	022 100	SC, L7F
CRUMLEY RILEY M JR	064A 012	S4
CRUMLEY RILEY SR & ELWANDA E	062 208	S4, L2, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
GALBRAITH KATHLEEN	050 185	S1, L7F
GANGWISCH WANDA H	H03D 038	S3, L7F
GANT JAMES E SR	075 263	S4, L2, L7F
GARR GERALD B & MATIN NANCY J	062 088	L2
GARRETT CORWIN DANIEL	060C 056	S1, L7F
GERAS AMANDA	076 047	S1, L7F
GERAS GEORGE S & PATRICIA	072 101	S4
GIBBY JIMMY N & SHERRY A	063A 004A	SC, L7F
GILBERT KEITH S & NICOLE	074 225	ES5
GILLELAND LEON & LINDA	076 009	S4
GILSTRAP FRANCES GOOCH	035 075	S4, L2, L7F
GOTTSCHANG JOHN C & NANCY	069 488	SC, L2
GRAY GORDON R & BARBARA J	007 058	S1, L7F
GREEN JOSEPH R	019 289	ESD
GREENE RANDALL & KETINA D	048B 153	SC, L7F
GREENE RENEE NICHOLE	046C 048	S1, L7F
GRESHAM JOAN A	087 051A	L2
GRESHAM ROBERT E III	087 051	S4, L2, L7F
GRINDLE ROXANNE	076 258	S1, L7F
GROOVER DORIS ANN	050 009	L2
GROSS DANIEL R & SIBLEY LYNN	020 115	SC
GUSTAVSON WILLIAM S	051E 084	L2
GWYN DONNA R & PETER D	069 218	SC, L7F
HALL JOSH & LAURA	091 082	S1, L7F
HALL LARRY L	047D 009	L2
HALL STEPHEN G & RITA ANN	056B 261	SC, L7F
HAMRICK JAIME M & ANITA M	076 242A	S1, L7F
HANIE MICHAEL & EVELYN	069 543	S1, L7F
HANSEN CHARLOTTE S	062 187	L2
HARDY ROY	031 079	SC, L2
HARKINS ANNETTE C	C01C 018	S4, L2
HARPER ANN S	078 013	S1, L7F
HARRIS BENNY L & MARGARET A	C01D 043	SC,L2,L7F
HARRIS CHARLES A	073 193A	S1, L7F
HARVEY ERIC GORDON	088 109	S1, L7F
HAUZA JOHN P & PATRICIA K	056B 233	L2
HAWKINS JERRY R & KATHERINE S	072 007	S1, L7F
HAYDUK DONALD M & DONNA	047D 036	S1, L7F
HEAD HOWELL D	021 028	S4
HEARN RACHEL M	019 109	S1, L7F
HEAVNER LESTER R & JENNIFER J	069 134	S1, L7F
HEDDEN VIRGINIA C	021C 050	L2, L7F
HELTON SHEILA DYER	019 038	S1, L7F
HERRIN VICKIE PAMELA	017 019	S4, L7F
HESTER BRANDON L & KIMBERLY D	021 215	S1, L7F
HICKS CHARLIE MITCHEAL	090 009	L2
HICKS W RICKY & HELEN	065 057	L2
HICKS WHITNEY A	069 139	S1, L7F
HIGGINS BRIAN K	064A 098	S1, L7F
HILL DEXTER SR	022 066	S1, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
CULLENS DANNY LEE JR	C01F 128	S1, L7F
CUMMINS GINA	049A 095	S1, L7F
DANIELS KEN W & SHARON J	018 099	S1, L7F
DAVIDSON BETTY L	050 193	S4, L2
DAVIDSON EDWARD & SHARON	076 011G	L2
DAVIDSON WALTER P	047D 189	S4, L2
DAVIS BOBBY A & MARY ALICE	089 035	S4, L2
DAVIS CLIFTON E & RITA A	070 087	S4,L2,L7F
DAVIS GARY E	048B 016	S4
DAVIS STAN & TINA	072 239	SC, L7F
DAY JEREMIAH	005D 016F	S1, L7F
DEMERS-AIELLO LISA	047A 088	S1, L7F
DIETZ JAMES L & BELYNDA D	019 209	S1, L7F
DIREKCI TERESA LUCILE	C01E 056	S1, L7F
DIXON BILLY & DONNA	076 043	S4, L2
DOANE THOMAS F & JANET L	046 116	S1, L7F
DOBBS ALICE F	018 086	SC, L7F
DONAHUE PAMELA C	017 108	SC, L7F
DONALDSON AMBER & BILLY JR	050 023	S1, L7F
DONNELLY CRAIG & SHERRY	073 089	S1, L7F
DORSEY FAMILY TRUST	089 095	S4, L2
DORSEY KEN W & SANDRA G	065 029	ESD
DULUDE JON P	018 177	S4, L2, L7F
DUNAHOO STEVEN W & MAVIS L	063 065	SC, L7F
DUNCAN WILLIAM M	031 002	S1, L7F
DUNNE COLIN S	048C 129	S1, L7F
DURANT DENNIS JAMES	031 124K	S4
DWYER JENNIFER L & JAMIE P	C01B 020	SC
DYER KRISTINA M & LARRY A JR	076 091A	S1, L7F
DYER ROGER BOBBY	036 099D	S1, L7F
ECHOLS AUSTIN & ELAINE	H03D 050	S4, L2, L7F
EDWARDS GARY & SHEILA	050 168	L2
EDWARDS KATHERINE PATRICIA	059B 034	SC, L7F
ELLIOTT NOREEN F	018 090A	L2
EMMETT MARTHA	076 142B	S1, L7F
EVANOFF DAVID M & LINDA M	030C 037	S1, L7F
EVANS PATRICK E & CLARISSA M	059 012	L2
FANCHI ANTHONY J	049 048	S1, L7F
FERNANDEZ WILLIAM L & MARY E	032 110	S4, L2
FICULA TERESA	034B 020	S3
FILLIATOR EDMOND E & LINDA L	062 342	S4, L2
FINAN ALEXANDRA	056B 011	S1, L7F
FISCHER WILLIAM J	061 221	L2
FLANAGAN ROBERT & DEBRA	069 313	SC, L2, L7F
FOSTER DEBORAH D & GRAHAM	062 018	S1, L7F
FOSTER JOHN DAVID & EUGENIA L	061 238	S1
FOWLER DALE R & CYNTHIA L	049 038	S1, L7F
FRICKE ANGELINA J & CARL W	044 007A	L2
FULLER DENNIS H & RUTH A	075 214A	S4, L2
FULLERTON JOHN II & KAYLA	047D 205	S1, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
HILL ROBERT S & VIRGINIA M	049 031	S4, L7F
HOCHSTETLER DOUGLAS & BRENDA E	048B 095	L2
HOGAN JAMES LEROY	077 048B	S1, L7F
HOLCOMBE CATHY D	073 230	S3, L7F
HOLCOMBE TIMOTHY M ET AL	037 021D	S1, L7F
HOLLIS BARBARA A	068 150	S4, L2
HOLMAN LARRY C & JAMES G	070 254	S1, L7F
HOOD CLIFFORD H ET AL	056A 220	SC, L7F
HOOD JANIE L & NICHOLS CHRISTI D	078 084A	S4
HOOTS RAYMOND J JR & ANN C	047D 033	SC, L2
HOVATER SHEILA JOAN	064A 063	S1, L7F
HOWARD LARRY J & JANET	059D 116	S1, L7F
HOWELL MICHAEL & PHYLLIS	072 223	S1, L7F
HUFF CINDY J ET AL	085 016	S4, L7F
HUFF WILLIAM H	020 041	S4, L2, L7F
HUFFMAN NICOLE	061 146G	S1, L7F
HUGHES C LYNN	075 375	S4, L2
HUGHES TIMOTHY E & AMANDA A	061 130	S1, L7F
IVESTER WINDY	049A 125	S1, L7F
IVEY JANE	047D 048	L2
JACKSON LARRY R & BRENDA P	069 553B	SC, L7F
JAREMA HEATHER K	021E 040	S1, L7F
JARRARD WILLIAM & CLARK THOMAS	073 073	S1, L7F
JENKINS EDDIE L & JOYCE	062 375	S4, L2, L7F
JENKINS JOE G & REBA H	004 006	SC, L7F
JENKINS SAMMY L & LINDA L	073 276	SC, L7F
JENSEN KARLA KAY	072 092	S4, L7F
JOHNSON MOLLY GERRELLS	075 170	S4
JOHNSON RANDY C & DEBRA L	059B 025	S4, L7F
JONES ALFRED SR & GENISE O	C01C 024B	S4, L2, L7F
JONES BENJAMIN & HEATHER D	051 165	S1, L7F
JONES DAVID	034B 005	S1
JONES DONNA BLANTON	069 034J	S3, L7F
JONES JOY THOMAS	019 293	SC, L2, L7F
JORDAN RONALD J & SUSAN J	021 189A	S4, L2
KAMMERMEYER KENT & FRED A	037 010	SC, L2
KASTNER BETTY C	045D 042A	S4, L2
KASTNER KEITH	062 042	S1, L7F
KAUFFMAN ERIKA & RICHARD	074 027	S4, L2, L7F
KELLY BRUCE N & AMY C	051 153	S4, L7F
KEMM PATRICIA & JOHNS PATRICIA F	062 081	SC, L7F
KEY JOSHUA C & SAMOTA L	006 048	S1, L7F
KIESSLING J DANIEL	019 094	S4
KIMBRELL JOHNNY M & JESSICA L	090 091	S1, L7F
KINSEY JOSEPH R III	046 113	S1
KINZEY LOUISE	069 536	SC, L2, L7F
KISSINGER DAVID R	021E 001	S1, L7F
KITE RONALD R & DEBORAH L	073 217	S4, L7F
KLUTTS WILLIAM A & LISBETH T	069 402	S4, L2, L7F
KOEHLER RONALD A	062 280	S1, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
KOHLER WALTER JOHN ET AL	031 134H	S1, L7F
KOLKJEN KENNETH & VALERIE	069 183	SC, L2
KROMELIS STEPHANIE A ET AL	073 236	SC, L2, L7F
LAMARRE DEBRA A	047D 049	S1, L7F
LAMB ROBERT P & DEBORAH D	020 152	S4, L2, L7F
LAMMERS RUTH M	083 028	L2
LANDRY DINA	004 014	S1, L7F
LANGFORD GEORGE & MARILYN	020 085	S4, L2, L7F
LANKFORD TOMMY L SR & DONNA L	074 042	S4, L2, L7F
LATHAM RONALD L	075 080	S1, L7F
LAVERY NOLAN & RUTH	H04D 054 603	S1, L7F
LEDFORD KEVIN P & LYNN	049C 105	S1, L7F
LEE DAVID G & LAURA F	072 232	SC, L7F
LEWIS BEN M III & BONNIE S	091 080	ESD
LITTLE SANDRA SUE	050 171	S4, L2
LITTLETON HAZEL & LUTHER	075 194	S4, L2, L7F
LOGGINS CLYDE JR & HELEN	088 059	S4, L2
LOGGINS EVERETT D	077 085	L1
LOGGINS MARY LOUISE	077 072	L2
LOGGINS WILLIAM R & STELLA	063A 013	S4, L2
LONDON THOMAS M & GEORGIA A	062 153	S1, L7F
LONG CATHY L & ORR ALBERT C	069 199	S1
LONG DONJA M	051 226	S1, L7F
LONG DONNIE R & DIANE B	044D 105	ESD
LOOS BILL & KAREN	068 001	SC, L2
LOVE KEVIN W & BRENDA K	C01D 054	S1, L7F
LOVELL GARRY & TERESA	076 253	S4, L2, L7F
LUISE SALVATORE & BARBARA	046 077G	S4, L7F
LUSK MICHAEL	005D 078	S1, L7F
MACDOUGALL JESSE M & DANIELLE L	074 010	S1, L7F
MAHER TERENCE & ROBIN	070 180	S1, L7F
MARKS DAVID P	056A 068	S1, L7F
MARTIN LINDA JUNE	077 152	SC,L2,L7F
MARTIN TONIA D & MARK R	058C 038	S1
MASINGILL JAN & ELROD JESSIE	073 013	ESD
MATHESON CHESLEY B & JONNIE M	049 157	S1
MAY WILLIAM D & JUDY H	072 297	SC, L7F
MAYNARD DAN W & LORI L	072 124	SC
MCINTYRE EDWARD L & WANDA JEAN	090 047	S4
MCMANUS DIANE K	058D 026	ES4
MEELER MELANIE C & SCOTT C	063 067A	S1, L7F
MERCER ALICIA G & CURTIS R	H04C 109	S1, L7F
MERRITT SUE ANNE	069 034A	S1, L7F
MEUSE MICHAEL D & MARTHA J	030C 004	SC, L7F
MEWBORN KAREN ROGERS	090 027	S1, L7F
MILLER DAVID J	048B 128	S1, L7F
MILLER THOMAS L JR & CARRIE L	033D 005D	S1, L7F
MILLWOOD LORA B & DUSTIN J	051 220	S1, L7F
MITCHELL EDGAR & ERICA S	078 119B	S1, L7F
MOAD JOSEPH M & SIEGEL CORRINE P	060D 033	S1, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
MOHLER RON & NANCY	084 026	S4
MOON ROBERT L	034B 007	L2
MOONEY EVELYN	076 030A	S4, L2
MOONEYHAM JOHN D & ELLEN L	069 318	L2
MOORE LARRY	051A 021	S1, L7F
MOORE STEVEN C & ALLISON C	036 081B	S1, L7F
MORGAN BENJAMIN & CROSS JACQUELINE	031 042	S1, L7F
MORGAN PATRICIA DIANE	060C 086	S4, L7F
MORGENTHAU ANDREW & MARGIE	060C 024A	S1, L7F
MORRIS BRITTNEY R	049C 091	S1, L7F
MORRIS ROBERT H & NANCY H	069 437	S4, L2, L7F
MOUNTAIN NED L & NANCY L	056D 073	SC, L2
MULLINAX KEITH JAMES	049C 021	S1, L7F
NAJAFABADI AHMAD ET AL	030D 013	SC, L7F
NEAL ANTHONY S & CAMMIE A	056B 098	S1, L7F
NELMS FRED	078 050	S4
NELSON BARBARA ANN	055D 085A	SC, L7F
NGUYEN RICHARD	031 170	S1, L7F
NOONAN GRACE	018 119	S4, L2, L7F
NORKUS LAWRENCE G & M PATRICIA	H04F 002	S1, L7F
OBERLANDER MELVIN & SARA	020 009	SC, L2
OBERMEIER DALE R & WANDA A	C01B 056	S3
O'DONELL MICHAEL & JEANNIE	062 019	SC, L7F
OHMANN DAVID B & DIANE K	063 107B	SC, L7F
O'KELLY DEVIN & SUMMER	075 060	S1, L7F
OTTMAN CHARLES & NORENE	044C 026	L2
OXFORD STACEY BETH	060D 006	S1, L7F
PAGAN RAMONITA	070 252	SC, L7F
PALMER DAVID W	064 075	SC
PARDUE DENNIS R & DOROTHY E Y	046C 096	SC, L2
PARKER JOE P	048B 006	L2
PARKER JUSTIN J	059D 023	S1, L7F
PARSON BRENDA T	061 204	S4
PARSONS JOHNNY K ET AL	049C 044	S1, L7F
PARTIN CHANDLER SCOTT	062 062	S4, L2
PATTERSON KATHLEEN W & JOSEPH D III	021E 025	SC, L2
PAYNE GARY	060D 007	SC
PAYNE MICHAEL	C01C 009	S1, L7F
PEARSON BILLY JOE & LORY K	018 184B	S3
PECK JIMMY & CAROLYN	062 124	SC
PECKHAM JED E & DIANE B	017 009	SC, L2
PEDRO JUAN J	073C 082B	S1, L7F
PENDLEY CHANDLER	048C 192	S1, L7F
PETTITT JOEL	061 026	L2
PHOADES PATRICIA D	034B 019	S4
PIERCE JANET D	069 009	SC, L2
PIERSON JAMES W & SANDRA U	056A 130	L2
PILCHER MELISSA	049C 006	S1, L7F
PINION MARACUS D & CHRISTY A	020 150	S1, L7F
POLLACK LYNDELL R	021 250	S4, L2, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
PORTUESE JOSEPH & CHRISTINE	033B 050	S1, L7F
POSTELL PERRY DOUGLAS	004 077	S4, L2
POTH KALEB & KRISTIN	034B 010	S1, L7F
POTTS MICHAEL K & JULIE	068 041	S1, L7F
PRESSLEY TIMOTHY C & LYNETTE M	006 035A	S1, L7F
PRIANCIANI DOUGLAS & MICHELLE	058D 090	SC, L7F
QUACKENBUSH-KING JANNET L	075 004	S1, L7F
RACZ MARION A	048C 077	L2
RAPP ROBERT E & DEBRA K	022 169	S1, L7F
RAVAN FREDDIE & SHERILL	062 006	S4
RAVAN RICKY M JR	021E 005	S1, L7F
REECE BETTY L	063 002	S4, L2
REED SARAH ANNE	033D 064	S4, L7F
REESE RICHARD TODD	073C 074	S1, L7F
REUMUND CRAIG & RINEHART ALBA	005D 008D	SC, L7F
RICE TERESA L	055D 043	SC
RICHARD ANTHONY B	069 126	SC, L7F
RICHARDS CHRISTOPHER & BARGE NINA	007 042	S1, L7F
RICHEY MICHAEL D & CHERYL K	069 453	S1
RISH HERBERT M JR & NANCY C	073 176	S4, L2
RIVERA LUCIA	048C 146	S1, L7F
ROACH DENNIS M & SUSAN L	019 186	SC, L7F
ROACH MILDRED DIANE	091 003	S4, L2
ROBINSON STEPHEN T & KAREN K	072 164	L7F
RODRIGUEZ MARIA & RIVERA ISMAEL	050C 007	S1, L7F
ROGERS DAVIDA	048D 019A	S1
ROGERS HARRY W & SANDRA B	069 166	SC, L7F
ROGUS RANDALL T & PAMELA L	055 023	SC, L7F
ROPER DONNA G	019 022	SC, L2, L7F
ROTTENBERG ESTEBAN & PATRICIA	007 001D	S1, L7F
ROWLANDS DENNIS L & TERESA L	074 002	SC, L7F
ROY FREDERICK L III & JULIE L	005 011	S1, L7F
RUDDER SARA W	072 248	SC, L2
SABO LINDA SUSETTE	070 249	S4, L2, L7F
SALMON CLAUDE T JR & NANCY F	073 114	L2
SANDERS KATHIE	075 179	S4
SANDERS SHEILA	C01F 044	S1, L7F
SANKEY JAMES J & NINA	050 087	S1, L7F
SATTERFIELD CAROLYN W	058C 014	S3
SCHEIBEN FREDERICK M & ANN R	072 162	S1, L7F
SCHIMEK DEBORAH	061 054	S4
SCHMIDT LORAN & MARIA	058D 075	SC, L7F
SCHMITT ALICIA J & JOHN R	030 095	S1, L7F
SCHULZE ARLAN D ET AL	069 100	S1, L7F
SEARS CATHY G	006 004	L2
SEGARRA REBECCA	087E 011	S1, L7F
SERRANO SHAWNNA L ET AL	087 032	S1, L7F
SHEALY CHRISTOPHER & LEISA	048C 207	S1, L7F
SHERMAN MELOIDE & KURT	034D 070	S1, L7F
SHIPLEY GEORGE E & MIRELA	075 035A	S4, L2, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
SHOEMAKER JEFFERY S & ANDREA G	023 002	S1, L7F
SHORT ROSEMARY JANE	069 528	SC, L7F
SHORTT SHERRY E	055 001	L2
SIDWELL DOUGLAS BRIAN	068 194F	S1, L7F
SILLS DANIEL A	079 027A	S1, L7F
SKELTON JOANN & MIZE JOHNNY	050 180	S4, L2, L7F
SMERALDI PHILIP CHRISTOPHER	C01F 009	S1, L7F
SMITH KYLE T & SONJA R	021 248	S1, L7F
SMITH LARRY E	073 208A	L2, L7F
SMITH WILLIAM & OKAH LEE	070 014	S4
SMITHWICK BARBARA	019 098	S4
SMYTH KEVIN & MICHELE	075 415	S1, L7F
SNOW JENNIFER & DAVID	008 040	ES5
SOLIS VICTOR J	073 096	S4, L7F
SOSEBEE CHARLESTON ASHER	063 098C	S1, L7F
SOSEBEE ZACHARY BLACK	060A 031	S1
SOWELL MICHELLE	048B 088	S1, L7F
SPARKMAN ROBERT S	072 189	S4, L2
SPEAR JEAN G	084 014	SC
SPELLMAN DAVID & DAGMAR	018 119A	S4, L2
SPIKES HAILI	048B 088	S1, L7F
SPRAGUE THOMAS & CAROL	073 149C	L2
STEED WILLIAM	074 159V	SC, L2, L7F
STENDER EVELYN S	049 149	L2
STEPHENS MICHAEL V II & KAREN	005D 077	S1, L7F
STEVENS ROY A & SUSAN J	018 140	SC
STEVENS WILLIAM A & CHERYL J	070 025	SC, L2
STINSON KILE & CHELSIE	047A 032	S1, L7F
STODDARD HOWARD W & CINDY H	C01B 043	S4
STOWERS KRISTEN L	091 076	S1, L7F
STRAMARE CHARLES A & KELLY A	056A 069	SC, L7F
SUMMERS LAURA T & PHILLIP A	033D 097	S4
SUMNER DORA NELL IVEY	046 044	SC, L2
SUTTON BUD F	048A 020	S4, L2
SUTTON SUSAN T	018 079	S4
TAGUE MARCIA J	070 027	S4, L2, L7F
TATE EDNA ANN & JOHN MICHAEL	019 258	S1, L7F
TAYLOR DEBORAH	075 178A	S4
TENCH WILLIAM M & HYAMS KALI A	061 244	S1, L7F
THIELBAR CONNIE F & DARVIN P	046 174	S1, L7F
THOMAS JERRY	045C 040	SC, L2
THOMAS LAWRENCE & CAROLYN	076 239A	S4, L2
THOMAS LESLIE W & SHELIA	062 172	SC, L2, L7F
THOMAS LORETTA C	020 087	S1, L7F
THOMAS RONALD & TRINA	063 006	SC, L2
THOMPSON MARK S	H04E 024	S3
THOMPSON ROBERT D & INGE-LISE	069 404	S4, L2, L7F
TIBBETTS PAMELA W ET AL	072 037	S1, L7F
TOLAR FREDERICK P & SHARON T	047D 149	S4, L2
TOMMELLEO NANCY & CARTER CATHY	035 033	S1, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
TOMPKINS KATHY L & DAVID W	018 183	S1, L7F
TRAYLOR GLENDA NADINE	069 340	SC
TRUCCOLO ANGELO M	087 004	S1, L7F
TRUELOVE ROGER L & HARRIETTE	078 063	SC, L2
TUCKER PAUL C & EMILY C	004 092	S1, L7F
TURNER RONALD M	H03D 041A	SC, L7F
USHER GAY S	050 120	L2
VANDENBENT GERRIT & MARIA	048C 196	L2
VANDIVER E DAVID & BRENDA I	059B 049	S4
VAUGHAN BONNIE TRUST	015 006	S4, L2
VEACH LIEN THUY TRAN	049C 161	S1, L7F
VICKERY DONALD B & SHARON	047D 129	ESD
VILLYARD LARRY	065 134	S1, L7F
VOGH WARREN R & PEARLINE O	048C 040	S3, L7F
VOLBRECHT JANE M	075 220B	S4
WADE STACEY LEE	078 147	S1, L7F
WALDROP BOBBY & LOU ELLEN	058C 132	S1, L7F
WALL S DAVID JR & HOLLY N	087 059	S4, L2
WALLACE MATTHEW P	055D 115	S1, L7F
WALTERS MITCHELL & DEBORAH	031B 033	S4, L2
WARREN HARRY P & BARBARA H	060D 082	S4
WARWICK WYMAN L	034C 008	S4, L2
WASMER DALE C & SUSAN O	034D 081	S4, L2
WATERS JAMES W & DOROTHY J	C01D 077	L2
WATTS WILLIAM BRANDON	091 074	S1, L7F
WEAVER CLYDE D & CAHTY M	077 040	SC, L7F
WEAVER LINDA	H04D 042	S1, L7F
WELBORN ANNETTE T	070 111	S4, L2
WELCH JOHN H & ROBINETTE A	037 021A	S1, L7F
WELLS JOSHUA SCOTT	042B 027	S1, L7F
WESSELINK BRIAN J & NANCY B	060C 108	SC, L7F
WESTMORELAND LILLIAN	046C 082	L2
WHIPPLE REGGIE J	048A 138	ES5
WHITE BRADLEY K & SHIRLEY	074 005	SC, L7F
WHITE LYNN MARIE	033B 060	S4, L7F
WIESMAN RONALD W & E DIANE	070 038	L2
WILBANKS DAVID R & GAIL K	089 088	S4, L2
WILEY DENNIS R & PAULA M	063 107H	S1, L7F
WILKINS SAMMY M & JANICE S	050 060B	S4
WILLIAMS BOBBY G & FRED A G	019 208	S1, L7F
WILLIAMS GARY T & CATHERYN M	008 035C	S1
WILLIAMS JORDAN & ABBY	065 116	S1, L7F
WILLIAMS JUSTIN DAVID	031 087	S1, L7F
WILLIAMS SALLY H	056A 123	S1, L7F
WILLIS-WRIGHT IRR TRUST-BILLINGS	019 229	SC, L7F
WILSON JAMES C & SALLY M	H03A 009	S1, L7F
WINGO MALLORY & SELF JASON E	047D 043	S1, L7F
WINTERS AURELIA RENEE	068 118	SC, L2
WOFFORD JOYCE	C01E 029	S4, L2, L7F
WOHLMAN JACOB MAX	050 186	S1, L7F

TAXPAYER NAME	MAP/PARCEL	EXEMPTIONS
WOOD RALPH & JESSICA	048C 215	S1, L7F
WOODY AMANDA MARIE	034A 028	S1, L7F
WRIGHT STEVEN & MARSHA	068 256	SC, L7F
YOUNG BENNY D & JO ANN	061 079	SC, L2
YOUNG ROBERT B & PATTI L	C01D 109	S1, L7F

**ATTACHMENT 2**

## 2020 DENIED HOMESTEAD EXEMPTION APPLICATIONS

TAXPAYER NAME	MAP/PARCEL
ALDERMAN KEVIN & DONNA	075 208
CAMP BARBARA	069 541
CLEMENS GUNTER M	063 111D
FREEMAN SUSIE J	076 096
GROSS DANIEL & SIBLEY LYNN	020 115
JAMES DAVID M & CHERYL H	070 058
KIENEL MARY MARGARET	021 144
LEE DAVID G & LAURA F	072 232
LEWIS DAVID K & CAROL J	050 260
MCCAY BOYD	075 048
MOODY ELAINE PILGRIM	090 022
NIX DAVID W	047D 005
PALMER DAVID W	064 075
PECK JIMMY & CAROLYN	062 124
PENNINGTON ROY & MARTHA	069 259
REUMUND CRAIG & RINEHART ALBA	005D 008D
ROWLANDS DENNIS L & TERESA L	074 002
SIGMON RANDY & CATHY	075 241
SPEVACK MELODEE M	070 179
STREHLOW ROGER & KATHLEEN	047D 040
THOMASEN WILLIAM E JR	031 030
WHITBECK CHARLES G JR	H04E 036CB01
WYDRA DENNIS G & ALICE M	073 174

2020 PERSONAL PROPERTY FREEPORT ACCOUNTS
CHARLIE WEST POTTERY
FREUDENBERG-NOK
HOGAN LUMBER COMPANY
KITCHEN OF DANA
NORTH GEORGIA HARDWOODS
ORIGINAL APPALACHIAN ARTWORKS
PALLEN ENTERPRISES
PIEDMONT AUTOMOTIVE
PLASTIC WERKS
SOUTHER LEGACY WOOD PRODUCTS
YONAH MOUNTAIN VINEYARDS