

DRAFT



Bartow County Assessors
135 W Cherokee Avenue, Suite 126
BOA Meeting Minutes
May 9, 2024
8:30 A.M.

Board Members Present: Howard Smith (HS), Freddy Wehunt (FW), Stanley Warren (SW)

Staff Present: Jarrod Roberts (JR), Clint Evans (CE), Penny Anglin (PA)

The meeting was called to order by Howard Smith, Chairman.

Motion by FW and a second by HS to approve the April 25, 2024 meeting minutes. Motion carried.

OLD BUSINESS:

ITEM #1) Dogwood Enterprises Holdings Inc (Parcel U001-0001-138)- Public Utility Revised Notice of Assessment which was tabled at the April 11, 2024 meeting and again at the April 25, 2024 meeting. JR received an email response from the Georgia Department of Revenue (GDOR) with additional clarification that a unitary valuation is done on all public utility companies in the state where each company is valued as a whole based on their financial information from their balance sheets and income statements (See Attachment #1). In this case, the value was overstated based on the documentation initially provided to the GDOR prior to the notices being sent out. The complete financials were received at a later time which changed the valuation of the company. O.C.G.A. § 48-2-48 gives the GDOR the right to revise an assessment due to the omission of data leading to an improper assessment.

There was a motion by HS and a second by SW to mail the revised notice of assessment. Motion carried.

NEW BUSINESS:

ITEM #1) Macsteel Service Centers USA Inc (Personal Property Account 252337)- This business was selected as a 2022 audit which included a request for 2019-2022 financial documents needed to complete the audit to be performed by Traylor Business Services (TBS). TBS has exhausted all means to obtain complete financials including letters, emails and phone calls and is requesting to proceed with a subpoena.

There was a motion by FW and a second by SW to mail the subpoena letter (See Attachment #2) via certified mail on 5-9-2024. Motion carried.

ITEM #2) Final ratios for real property sales entered in through December 31, 2023 were presented to the Board for review (See Attachment #3). All sales data was field checked by the appraisal staff for accuracy.

There was a motion by HS with a second by FW to approve the final sales ratio study figures. Motion carried.

Real property values for the 2024 tax digest were presented to the Board for review (See Attachment #4).

There was a motion by SW with a second by FW to approve the values. Motion carried.

There was a motion by FW with a second by SW to approve the mailing of 2024 real property notices of assessment on 5-24-2024. Motion carried.

ITEM #3) CUVA Approvals:

A list of qualifying CUVA approvals were submitted for the Board to review (See Attachment #5) as well as a preferential assessment. There was a motion to approve by FW with a second by HS. Motion carried.

ITEM #4) CUVA Releases:

A list of CUVA releases were submitted for the Board to review (See Attachment #6). There was a motion to approve the releases by SW with a second by FW. Motion carried.

ITEM #5) CUVA Denials:

A list of CUVA denials were submitted for the Board to review (See Attachment #7). There was a motion to approve the denial of CUVA by HS with a second by SW. Motion carried.

ITEM #6) Gerdau Ameristeel US Inc (Personal Property Account 43284)- There was an Audit Appeal Considerations document received via email recapping the status of a 2022 audit by TBS with a compromise settlement from Gerdau prior to the Board of Equalization (BOE) Hearing scheduled for 5-14-2024. The company is requesting a 10% discount for functional obsolescence on the discovery variance for the 2019-2021 tax years under audit. It is TBS's recommendation that no more than 5% inutility discount be granted for each year, but it is noted that the "Board of Assessors can choose any inutility penalty or discount on equipment values it wants, from 10% to anything lower". After a review of the submitted supporting documentation from Gerdau and a discussion, there was a motion by SW and a second by HS to grant a 0% discount for obsolescence considerations on the basis that "Good and obvious proof is needed to allow for any kind of obsolescence, and what was provided was incomplete". Motion carried.

Next meeting to be held June 13th, 2024 at 8:30 A.M.

Meeting adjourned.

Approved by:

Howard Smith, Chairman

Freddy Wehunt

Stanley Warren



Clint Evans, Reporting Secretary

Roberts, Jarrod

From: Chatmon, Michael <Michael.Chatmon@DOR.GA.GOV>
Sent: Wednesday, May 8, 2024 1:37 PM
To: Roberts, Jarrod
Subject: RE: Revised notice for public utility

COPY

Jarrod,

No problem at all! No, it wasn't property that was removed. We do what is called a unitary valuation on all the Public Utility companies where the company is valued as a whole based on their financial information from their balance sheets and income statements, etc. Once the valuation is done, Georgia is allocated their portion which could be what the company returned or more. In this case, the valuation was overstated based on the information that was originally given. Once the complete financials were received, it changed the valuation of the company. Unfortunately, it wasn't received prior to the notices being sent out. The statute that is listed on the memo page of the revised assessment gives us the ability to correct a return based on an error and/or omission. I hope this explanation has provided some clarity.

Mike Chatmon**Compliance Specialist Supervisor | Local Government Services**

Georgia Department of Revenue

4125 Welcome All RD SW | Atlanta, Georgia 30354

Phone: 404-724-7052

Email: Michael.Chatmon@dor.ga.gov

dor.georgia.gov

From: Roberts, Jarrod <robertsj@bartowcountygga.gov>
Sent: Wednesday, May 8, 2024 11:18 AM
To: Chatmon, Michael <Michael.Chatmon@DOR.GA.GOV>
Subject: RE: Revised notice for public utility

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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Hey Michael,

I hate to keep beating a dead horse, but my BOA didn't know if you could elaborate on what the change was to this account?

Was it equipment that was removed or any bit data would help?

Respectfully,

Jarrod Roberts

COPY

Macsteel Service Centers USA INC
Attn: Lynnette Tavoletti
One PPG Place Suite 2810
Pittsburgh, PA 15222

May 9, 2024

RE: Bartow County Account #252337

Dear Ms. Tavoletti,

SUBPOENA

In an effort to complete the business personal property review of the above account, you are hereby commanded, that laying all other business aside, you be and appear at the office of the Bartow County Board of Assessors, located in Cartersville, Georgia at 135 West Cherokee Avenue, Suite 126 on Thursday, June 13, 2024 at 8:30am for the purpose of attending a hearing convened at said time in connection with the Board's investigation of the tax liability of the above listed account for the tax years 2019, 2020, 2021 and 2022.

Should you fail to appear at the aforesaid time and place without legal excuse you shall be guilty of contempt and shall be cited by the Board of Tax Assessors to appear before a judge of the Superior Court of Bartow County, Georgia.

You are hereby commanded to bring with you and to produce at the aforesaid time and place those documents and things listed and/or described below and made part hereof by reference.

1. Complete and Unconsolidated Trial Balances (not select accounts) or Balance Sheets and Profit and Loss Statements as of 12-31-18, 12-31-19, 12-31-20 and 12-31-21. **If consolidated, then other verifiable documentation for the location at 100 All Metals Drive, Cartersville, GA must be provided.**

Although not subpoenaable by law, you may elect to provide the federal income tax records in lieu of the audited financials.

Copies of all subpoenaed documents will be made during said hearing and will become a part of the taxpayer's assessment file. All subpoenaed documents will be considered confidential and will not be open for public inspection.

COPY

If you prefer that no hearing be held, you may submit to this office, copies of those documents and things listed and/or described above. If you submit those items voluntarily, and if they are received in this office at least one business day prior to the scheduled hearing date, then the hearing will be canceled, and it will not be necessary for you to appear.

This Subpoena is being issued pursuant to Georgia Code Annotated 48-5-300.

This 9th of May 2024

Bartow COUNTY BOARD OF TAX ASSESSORS

Clint Evans
Secretary, Board of Assessors

ATTACHMENT # 3

Final Ratios

All ratios were extracted on May 8th with sales entered in through Dec 31 (100% of year).

All samples are clipped, FM & LM and 2023 only.

Sales data has been field checked for accuracy.

	Ratio	COD	PRD
Residential All	0.3965	0.0577	0.9992
Residential Imp	0.3943	0.0529	0.9971
Residential Vac	0.3973	0.0585	0.9997
Agricultural All	0.3952	0.0790	1.0206
Agricultural Imp	0.3907	0.0622	1.0073
Agricultural Vac	0.3963	0.0810	1.0232
Commercial All	0.3880	0.0662	1.0043
Commercial Imp	0.3803	0.0442	0.9924
Commercial Vac	0.3913	0.0706	1.0022
Industrial All	0.3768	0.0833	0.9834
Industrial Imp	0.3847	0.0306	0.9807
Industrial Vac	0.3737	0.0925	0.9978
Overall Ratio	0.3959	0.0610	1.0109

After an inspection of parcels that sold was done, neighborhoods were increased by using the land value or factoring the improvement cost up until the ratio was within 10%. Refer to the before after ratio work copy for specifics.

ATTACHMENT #4

Consolidation : all

2024 DIGEST

Consolidation Values

	Code	Count	Acres	40% Value
R		88,442	33,121.49	3,988,337,897
	R1	44,043	0.00	3,068,285,094
	R3	30,917	13,933.24	678,102,008
	R4	7,048	18,799.64	197,337,881
	R5	3	388.61	1,533,186
	R6	18	0.00	62,198
	RA	59	0.00	1,665,174
	RB	6,354	0.00	41,352,356
H		8	0.19	1,067,306
	H1	6	0.00	875,526
	H3	2	0.19	191,780
A		15,615	116,221.57	828,773,587
	A1	7,267	0.00	460,847,712
	A3	384	190.11	8,188,320
	A4	5,198	44,039.12	219,370,795
	A5	622	69,846.04	128,841,247
	A6	2,114	0.00	11,450,816
	A9	30	2,146.30	74,697
P		63	131.76	1,436,829
	P4	14	131.76	580,840
	P6	49	0.00	855,989
V		1,929	70,256.43	200,571,114
	V3	1	0.51	3,462
	V4	893	16,241.39	65,317,715
	V5	490	54,014.53	133,044,902
	V6	545	0.00	2,205,035
J		6	3,824.85	4,589,802
	J4	1	2.75	30,316
	J5	5	3,822.10	4,559,486
F		6	3,824.85	3,453,763
	F4	1	2.75	18,126
	F5	5	3,822.10	3,435,637
Q		20	10,921.25	4,848,793
	Q5	20	10,921.25	4,848,793
C		11,379	8,926.74	1,452,316,237
	C1	4,278	0.80	645,179,614
	C3	962	580.58	81,498,796

	C4	859	3,926.79	239,817,460
	C5	26	4,418.57	33,878,222
	CA	16	0.00	7,385,169
	CB	3	0.00	27,198
	CF	3,292	0.00	202,884,388
	CI	1,896	0.00	232,496,647
	CP	10	0.00	5,210,055
	CZ	37	0.00	3,938,688
I		2,345	11,877.03	1,548,124,329
	I1	1,558	0.00	605,557,108
	I3	60	52.32	4,031,720
	I4	448	3,837.19	112,608,690
	I5	63	7,816.21	106,550,299
	I9	2	171.31	152,564
	IF	90	0.00	212,481,144
	II	101	0.00	491,220,548
	IP	2	0.00	5,028,696
	IZ	21	0.00	10,493,560
U		79	15.22	489,102,132
	U2	69	0.00	473,496,084
	U3	8	9.72	75,188
	U4	2	5.50	15,530,860
E		3,086	27,148.67	1,473,631,471
	E0	48	11.71	8,728,301
	E1	1,683	22,293.52	381,802,007
	E2	657	1,266.14	101,140,399
	E3	110	62.68	29,210,692
	E4	70	180.90	2,427,809
	E5	21	21.84	27,953,842
	E6	231	1,440.74	272,177,465
	E7	18	0.00	2,143,273
	E8	5	0.00	68,844
	E9	243	1,871.14	647,978,839
MV		37,724	0.00	53,687,400
	1	37,724	0.00	53,687,400
MH		2,626	0.00	14,542,035
	2	2,626	0.00	14,542,035
TIMBER		18	0.00	738,919
	3	18	0.00	738,919
HDE		48	0.00	610,047
	4	48	0.00	610,047
		163,394	282,445.20	10,065,831,661

Gross Taxable: Acres / Value >>

255,297

8,588,746,427

Total Real Property

7,304,984,403

Total Personal Property

1,214,183,623

2023 - \$6,452,672,961
13% Increase in Real Property

Consolidation Exemptions

taxtype	excode	Count	Exempt Amount	Net Digest
1		4,959	700,316,920	7,888,429,507
STATE	SN	1,435	695,180,578	
STATE	SP	3,524	5,136,342	
			700,316,920	
2		48,359	453,006,860	8,135,739,567
COUNTY	L1	11,716	93,724,085	
COUNTY	L1A	620	4,959,159	
COUNTY	L1E	152	1,216,000	
COUNTY	L1U	704	5,632,000	
COUNTY	L3	3,645	29,159,777	
COUNTY	L32	1,057	8,456,000	
COUNTY	L33	1,026	8,208,000	
COUNTY	L3A	159	1,272,000	
COUNTY	L3A2	47	376,000	
COUNTY	L3A3	43	344,000	
COUNTY	L3E	83	664,000	
COUNTY	L3E2	16	128,000	
COUNTY	L3E3	26	208,000	
COUNTY	L3U	152	1,216,000	
COUNTY	L3U2	41	328,000	
COUNTY	L3U3	46	368,000	
COUNTY	L6	1,593	12,744,000	
COUNTY	L8	29	232,000	
COUNTY	L8A	4	32,000	
COUNTY	L8U	1	8,000	
COUNTY	L9	32	256,000	
COUNTY	S1	13,227	26,452,040	
COUNTY	S3	32	64,000	
COUNTY	S5	242	26,773,596	
COUNTY	SA	14	266,159	
COUNTY	SC	7,934	15,868,000	
COUNTY	SD	232	23,687,562	
COUNTY	SE	3	270,331	
COUNTY	SF	9	7,706,696	
COUNTY	SH	2	677,595	
COUNTY	SJ	6	3,567,601	

taxtype	excode	Count	Exempt Amount	Net Digest
COUNTY	SP	4,078	5,950,720	
COUNTY	SS	4	431,967	
COUNTY	SV	1,384	171,759,572	
			453,006,860	
3		697	18,204,909	8,570,541,518
CARTERSVILLE	S5	43	4,715,230	
CARTERSVILLE	SD	49	5,294,137	
CARTERSVILLE	SF	4	2,760,527	
CARTERSVILLE	SH	2	677,595	
CARTERSVILLE	SP	576	826,609	
CARTERSVILLE	SV	23	3,930,811	
			18,204,909	
4		1,914	19,102,074	8,569,644,353
ADAIRSVILLE	L1A	619	4,951,159	
ADAIRSVILLE	L3A	158	5,971,799	
ADAIRSVILLE	L3A2	47	1,786,000	
ADAIRSVILLE	L3A3	43	1,634,000	
ADAIRSVILLE	L8A	4	104,000	
ADAIRSVILLE	S1	625	1,248,040	
ADAIRSVILLE	S5	13	1,406,149	
ADAIRSVILLE	SC	248	496,000	
ADAIRSVILLE	SD	12	1,122,044	
ADAIRSVILLE	SP	142	182,174	
ADAIRSVILLE	SV	3	200,709	
			19,102,074	
5		587	7,432,313	8,581,314,114
EMERSON	L1E	152	1,216,000	
EMERSON	L3E	83	3,123,226	
EMERSON	L3E2	16	608,000	
EMERSON	L3E3	26	988,000	
EMERSON	S1	152	304,000	
EMERSON	SC	125	250,000	
EMERSON	SD	1	117,014	
EMERSON	SP	29	32,912	
EMERSON	SS	1	82,627	
EMERSON	SV	2	710,534	
			7,432,313	
8		2,010	22,127,610	8,566,618,817
EUHARLEE	L1	7	56,000	
EUHARLEE	L1U	704	5,632,000	
EUHARLEE	L3U	152	5,776,000	

taxtype	excode	Count	Exempt Amount	Net Digest
EUHARLEE	L3U2	41	1,558,000	
EUHARLEE	L3U3	46	1,748,000	
EUHARLEE	L8U	1	26,000	
EUHARLEE	S1	712	1,424,000	
EUHARLEE	S5	16	1,732,454	
EUHARLEE	SC	240	480,000	
EUHARLEE	SD	11	1,171,056	
EUHARLEE	SP	65	82,274	
EUHARLEE	SS	1	116,080	
EUHARLEE	SV	14	2,325,746	
			22,127,610	
10		697	18,204,909	8,570,541,518
PARK & REC	S5	43	4,715,230	
PARK & REC	SD	49	5,294,137	
PARK & REC	SF	4	2,760,527	
PARK & REC	SH	2	677,595	
PARK & REC	SP	576	826,609	
PARK & REC	SV	23	3,930,811	
			18,204,909	
12		40,030	721,500,140	7,867,246,287
SCHOOL	L1	9,495	28,485,000	
SCHOOL	L1A	620	1,860,000	
SCHOOL	L1E	152	456,000	
SCHOOL	L1U	704	2,112,000	
SCHOOL	L3	3,644	196,825,301	
SCHOOL	L32	1,057	75,895,635	
SCHOOL	L33	1,025	114,739,403	
SCHOOL	L3A	159	8,806,624	
SCHOOL	L3A2	47	3,300,528	
SCHOOL	L3A3	43	3,952,601	
SCHOOL	L3E	83	4,668,356	
SCHOOL	L3E2	16	1,156,923	
SCHOOL	L3E3	26	3,011,003	
SCHOOL	L3U	152	8,771,055	
SCHOOL	L3U2	41	3,117,504	
SCHOOL	L3U3	46	5,601,150	
SCHOOL	L8	29	728,127	
SCHOOL	L8A	4	104,000	
SCHOOL	L8U	1	26,000	
SCHOOL	L9	30	240,000	
SCHOOL	S1	11,006	22,010,040	

taxtype	excode	Count	Exempt Amount	Net Digest
SCHOOL	S3	30	60,000	
SCHOOL	S5	199	22,058,366	
SCHOOL	SA	14	266,159	
SCHOOL	SC	6,343	12,686,000	
SCHOOL	SD	183	18,393,425	
SCHOOL	SE	3	270,331	
SCHOOL	SF	5	4,946,169	
SCHOOL	SJ	6	3,567,601	
SCHOOL	SP	3,502	5,124,111	
SCHOOL	SS	4	431,967	
SCHOOL	SV	1,361	167,828,761	
			721,500,140	
13		3	785,510	8,587,960,917
DDA	SD	1	107,915	
DDA	SH	2	677,595	
			785,510	
14		3,881	113,140,484	8,475,605,943
C'VILLE SCHOOL	L6	1,589	91,733,575	
C'VILLE SCHOOL	L9	2	16,000	
C'VILLE SCHOOL	S3	2	4,000	
C'VILLE SCHOOL	S5	43	4,715,230	
C'VILLE SCHOOL	SC	1,591	3,182,000	
C'VILLE SCHOOL	SD	49	5,294,137	
C'VILLE SCHOOL	SF	4	2,760,527	
C'VILLE SCHOOL	SH	2	677,595	
C'VILLE SCHOOL	SP	576	826,609	
C'VILLE SCHOOL	SV	23	3,930,811	
			113,140,484	
896			2,073,821,729	

ATTACHMENT #5

Bartow BOA Meeting 5/09/24

CUVA approvals

0010-1162-002	Sutton Frank and Maxine	Cattle
0011-1024-003	Harris Cassie	Timber
0013-0301-001	Fields Jayson	Cattle
0013-0348-002	Fields Jayson	Cattle
0013-0351-001	McKeen Joyce	Timber
0025-0142-008	Hendrix Donald Jr	Timber & Hay
0026-0202-006	Thomas Jones	Cattle
0026-0218-001	Dahlhauser Matt & Galbraith Stephen	Timber
0027-0192-002	Akin Deborah	Timber
0027-0195-003	Fields Jayson	Timber
0028-0341-001	Carroll Joan	Timber
0028-0409-004	Bagley Nelson	Timber
0028-0412-001	Wade Richard	Timber & Hay
0028-0414-001	Jolly Louise	Timber
0029-0552-005	Costlow Scott	Hay & Cattle
0029-0553-001	Costlow Scott	Hay & Cattle
0029-0602-002	Holt Family	Hay
0029-0813-003	Torres Veronica	Hay & Timber
0029-0697-001	The Evans Trust	Hay& Horses
0030-0841-002	Eckman Kenneth & Brenda Gail	Timber
0030-0913-002	Croft Farms LLC	Cattle
0030-0960-001	Croft Farms LLC	Hay & Cattle
0030-1026-001	Harris Teresa	Hay, Crops & Sheep
0030-1062-003	Harris Ronnie	Timber
0030-1062-005	Harris Teresa	Crops
0030-1098-002	Harris Ronnie	Row Crops
0030-1098-003	Harris Ronnie	Row Crops
0030-1135-001	Harris Jack	Row Crops
0031-1275-002	Gentry Bobby	Crops & Livestock
0031-1176-002	Gentry Bobby	Crops & Cattle
0031-1278-001	Gentry Bobby	Cattle & Hay
0031-1278-001-001	Gentry Bobby	Cattle & Hay
0031-1245-001	Gentry Bobby	Crops & Livestock
0032-1193-001	Hill James	Timber
0033-1050-001	Cochran Gail & Brandon	Corn & Cotton

Bartow BOA Meeting 5/09/24

CUVA approvals

0039-0072-004	Spears James	Cattle
0039-0072-005	Weekley Timothy	Goats
0039-0078-001	Young Mark	Timber
0039-0078-004	McClain James	Timber
0039-0080-004	Cantrell Ernest	Cattle & Hay
0042-0172-002	Chadwick Jerry & Carolyn	Cattle
0044-0013-001	Helen Mitchell Trust	Cattle
0045-0033-009	Dailey Bryan & Joan	Timber & Chickens
0046-0009-001	Frew Julie	Timber
0046-0045-002	Hart Mary & William	Timber
0047-0166-003	Kuter Richard	Timber
0047-0166-004	Kuter Richard	Timber
0049-0143-001	Edmondson David & Terri	Timber
0051-0573-001	Forsyth Michael	Hay & Timber
0051-0684-001	Gulielma Stiles Quatrano	Hay & Livestock
0053-1259-002	Hill James J III	Crops
0053-1261-001	Brock Susiann	Crops & Timber
0053-1296-001	Hill James	Cattle & Soy Bean
0055-0859-001	Brown Joseph & Carol	Cattle
0055-0929-002	Brown Joseph & Carol	Cattle
0055-1089-003	Rose Paul	Timber
0056-0571-004	Gentry Lula	Trees & Hay
0056-0643-001	Armstrong Evan	Timber
0057-0301-002	Chastain Clay & George Elizabeth	Cattle & Hay
0058-0085-001	Simmons Samuel	Cattle
0058-0085-002	Simmons Samuel	Cattle
0058-0211-001	Darrell Prewett & Mary	Cattle, Sunflower & Horses
0060-0064-001	Hyde Family Trust	Soy Beans / Cows
0060-0098-004	Leeper Donald	Timber
0061-0078-008	Greenway Joseph & Tracy	Timber
0061-0078-021	Greenway Joseph & Tracy	Timber
0061-0008-006	Hyde Family Trust	Cattle
0061-0115-012	Adams Melissa	Trees & Hay
0061-0115-016	Jolly Sippy & Bryan Trust	Cattle
0062-0074-001	Daniel Edwin & Richard	Timber

Bartow BOA Meeting 5/09/24

CUVA approvals

0062-0146-001	Bowright LLC	Timber
0063-0051-001	Everett Ronald	Timber
0063-0080-001	Cash Franklin & Phyllis	Hay/ Cattle
0064-0107-011	Manning Ronald & Barbara Family Trust	Timber
0064-0118-007	Steele Joshua & Judy	Timber
0064-0119-002	Mitchell Charles JR	Cattle
0065-0169-002	EEC LP	Timber
0066-0146-001	Boatwright LLC	Timber
0067-0144-022	Towe Chapel LLC	Timber
0067-0145-001	Ballard Creek LLC	Timber
0067-0147-006	Boss Forrest & Scarlett	Hay
0067-0182-011	Grubb Jeff	Timber & Livestock
0067-0183-033	Grubb Jeff	Timber
0067-0184-015	Conklin John & Mary	Timber & Agg
0068-0150-011	Gibson Jimmy Lee	Timber
0068-0151-007	Huskins Martha Estate	Cattle
0068-0186-005	Huskins James & Martha	Cattle
0074-0990-003	Brown Joseph & Martha	Timber
0074-0993-001	Akin WM Morgan	Timber
0076-0961-001	Winkle Carol & Neal Sue, Jack Greely & Nancy Jean	Cotton/Hay
0076-0981-009	Clark Karen & Michael	Timber
0076-0985-003	Popham Diane Trust	Crops
0078-0170-001	Pascoe Properties LLC	Timber
0082-0258-008	Wilson Cathy & Melinda	Timber, Crops & Cattle
0083-0210-001	D'Aleo Thomas & Haley	Timber & Cattle
0084-0213-005	Keown William	Timber
0084-0213-006	Keown William	Timber
0084-0216-014	Wilson Douglas & Amie	Timber & Hay
0086-0277-010	Martin Timothy & Travis	Timber
0087-0287-003	Hornbuckle Randy, Jason, Johnny, Gary, & Myra	Cattle & Hay
0088-0283-002	Sparkman Christopher & Jamie	Timber
0095-1190-001	Freemans Two LLC	Timber & Hay
0113-0209-001	Ellison Hans Kristien & Charlynda	Timber
0119-0028-001	Brooke John	Crops
0119-0028-004	Brooke John	Timber

Bartow BOA Meeting 5/09/24

CUVA approvals

0068-0150-011	Gibson Jimmy	Cattle
0104-0292-024	Watts Justin	Timber
0104-0292-027	Watts Justin	Timber

PREFERENTIAL

0060-0098-002	Cook Robert	Timber
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ATTACHMENT #6

Bartow BOA Meeting 5-09-24

CUVA Release

0031-1278-001-001	Ruby Jane Cagle Living Trust	Death
0053-1083-001	Howren Michael R	Breached
0063-0080-001	Cash Franklin L	Expired
0068-0186-005	Huskins James D	Death
0084-0216-014	Wilson Douglas Wade	Expired

ATTACHMENT #7

Bartow BOA Meeting 5/09/24

CUVA Denied

0009-1012-001	Ricks Laura Eugenia Kelley	Business on property
0047-0013-024	Kuter Richard B	Less than 10 acres no schedule E or F on file.
0057-0280-003	Jolly Robin Elizabeth	Less than 10 acres no schedule E or F on file.
0057-0280-005	Jolly Robin Elizabeth	Less than 10 acres no schedule E or F on file.
0063-0110-001	Triple J Logging Inc	Need a copy of their INC
0064-0086-001	Mosteller Mill LTD	Need a copy of their LTD
0069-0170-001	Ai Feng Chang Chan	incomplete application
0072-0418-001	Massey Glenda Tatum	Less than 10 acres no schedule E or F on file.
0082-0222-004	Gravley Norris	Less than 10 acres no schedule E or F on file.