



Board of Tax Assessors

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Regular Session

Minutes

770.254.2680

January 8, 2025

9:00 AM

Commission Chambers
37 Perry Street
Newnan, GA 30263

Board of Tax Assessors

Roll Call/Call to Order

Attendee Name	Title	Status
Mike Marchese	Chairman	Present
Charlene Barrow	Vice Chairman	Present
Mickey Rogers	Board Member	Present
Beverly Ward	Board Member	Present
Sanina Moreland	Board Member	Present
Dean Henson	Chief Appraiser	Present
Angie Pough	Deputy Chief Appraiser	Present
Cheri McKinney	Clerk	Present

The Coweta County Board of Assessors met in Regular Meeting Session on Wednesday, January 8, 2025.

Meeting Called to Order

Chairman Marchese called the meeting to order at 9:00 a.m.

Regular Session

Approval of Agenda

1. Request Approval of the Agenda

Motion To: **Approve**

The Board voted to approve the agenda for the January 8, 2025 Regular Meeting Session

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Sanina Moreland

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Beginning of the Year Business

2. Beginning of Year Appointments - Chairman, Vice-Chairman, Chief Appraiser, Deputy Chief Appraiser, Clerk and Tax Division Managers

Motion To: **Approve**

The Board voted to take the following actions regarding appointments for calendar year 2025:

- Elect Michael Marchese to serve as Chairman for calendar year 2025.
- Elect Sanina Moreland to serve as as Vice-Chairman for calendar year 2025.
- Appoint Dean Henson as the Chief Appraiser for calendar year 2025.
- Appoint Angie Pough as the Deputy Chief Appraiser for calendar year 2025.
- Appoint Keith Knight as the Tax Division Analyst for calendar year 2025.
- Appoint Keith Forsyth as a Tax Division Manager for calendar year 2025.
- Appoint Joe Maddox as a Tax Division Manager for calendar year 2025.

RESULT: Passed (UNANIMOUS)

MOVER: Sanina Moreland

SECONDER: Beverly Ward

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

3. Set Meeting Dates and Times for Calendar Year 2025 and Beginning of 2026

Motion To: **Approve**

The Board voted to set the following meeting dates and times for calendar year 2025 and the beginning of January 2026:

January 8, 2025 (2nd Wednesday)	9:00 a.m.
January 22, 2025 (4th Wednesday)	9:00 a.m.
February 5, 2025	9:00 a.m.
February 19, 2025	9:00 a.m.
March 5, 2025	9:00 a.m.
March 19, 2025	9:00 a.m.
April 2, 2025	9:00 a.m.
April 16, 2025	9:00 a.m.
May 14, 2025	9:00 a.m.

May 28, 2025	9:00 a.m.
June 4, 2025	9:00 a.m.
June 18, 2025	9:00 a.m.
July 2, 2025	9:00 a.m.
July 16, 2025	9:00 a.m.
August 6, 2025	9:00 a.m.
August 20, 2025	9:00 a.m.
September 3, 2025	9:00 a.m.
September 17, 2025	9:00 a.m.
October 1, 2025	9:00 a.m.
October 15, 2025	9:00 a.m.
November 5, 2025	9:00 a.m.
November 19, 2025	9:00 a.m.
December 3, 2025	9:00 a.m.
December 17, 2025	9:00 a.m.
January 7, 2026	9:00 a.m.

RESULT: Passed (UNANIMOUS)

MOVER: Sanina Moreland

SECONDER: Charlene Barrow

AYES: Mike Marches, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Unfinished Business

4. Update Regarding the Number of 2023 Superior Court Appeals and 2024 Appeals

Chief Appraiser Dean Henson presented the following to the Board:

- 2023 Superior Court - 1
- 2024 Superior Court - 1
- Withdrawn - 48
- Resolved - 1,109
- Hearing Officer - 0
- Board of Equalization - 309
- Arbitration - 0
- Active - 1 (car appeal)
- 30 day - 0

In addition, Chief Appraiser Henson explained that there was one (1) active car appeal that was settled.

New Business

5. Update Regarding the Preliminary Assessment Ratio Study

Chief Appraiser Henson presented the results from the 2025 Preliminary Assessment Ratio Study below:

	Ratio	COD	PRD
Overall (All) 2024 ALT sales-Clipped*	37.37	.1251	1.0036
Overall (All) 2024 ALT sales - unclipped	37.39	.1347	1.0134
RES 2024 ALT sales - clipped	37.41	.1243	0.9995
RES 2024 ALT sales - unclipped	37.44	.1334	1.0079
AG 2024 ALT sales - clipped	25.33	.2660	1.0357
AG 2024 ALT sales - unclipped	25.33	.3907	1.1345
C/I 2024 ALT sales - clipped	37.22	.0897	1.0022
C/I 2024 ALT sales - unclipped	37.22	.0897	1.0022

*Most representative of state study

No action was taken by the Board.

6. Update Regarding the 2025 Department of Revenue Homestead Exemption for Disabled Veterans

Staff received notification from the Department of Revenue that the 2025 Homestead Exemption for Disabled Veterans is now \$121,818.

Board member Sanina Moreland explained that the exemption is \$121,812.

7. Update Regarding the 2025 Department of Revenue Social Security Maximum for Homestead Exemption

Chief Appraiser Henson presented the 2025 Department of Revenue Social Security Maximum for Homestead Exemptions. For 2025, the Department of Revenue Social

Security Maximum for Homestead Exemptions is \$96,432.

8. Request Approval of the 2025 Manufactured Homes Digest

The total of the 2025 Manufactured Homes Digest is \$21,508,652 of Fair Market Value.

Motion To: **Approve**

The Board voted to approve the 2025 Manufactured Homes Digest in the amount of \$21,508,652 of Fair Market Value.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Motion To: **Amend the Agenda**

The Board voted to amend the agenda to add three (3) non-agenda items for discussion.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Chief Appraiser Henson explained that a request for non-disclosure status was received for Parcel # 090-2156-022.

Motion To: **Approve**

The Board voted to approve non-disclosure status for Parcel #:090-2156-022

RESULT: Passed (UNANIMOUS)

MOVER: Charlene Barrow

SECONDER: Sanina Moreland

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Chief Appraiser Henson explained that a request was received from Mr. Jay Creel for continuation of his appeal for Parcel # 151-1166-053 (435 Chasewood Lane, Senoia).

Motion To: **Deny**

The Board voted to deny a request from Mr. Jay Creel for continuation of an appeal for

Parcel # 151-1166-053 (435 Chasewood Lane, Senoia).

RESULT: Passed (UNANIMOUS)

MOVER: Sanina Moreland

SECONDER: Beverly Ward

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Chief Appraiser Dean Henson presented from December 18, 2024 thru January 7, 2025 ACO's (Account Change Orders) and Waiver and Release Forms for the Board's consideration.

Motion To: **Approve**

The Board voted to approve ACO's and Waiver and Release Forms as presented.

RESULT: Passed (UNANIMOUS)

MOVER: Sanina Moreland

SECONDER: Beverly Ward

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Status Update

Chief Appraiser Dean Henson provided the following status updates.

- Tammy Griffith, Ashley Gunnin, and Rick Palmer are in Tifton, GA attending Urban Land Class.
- Two candidates were interviewed for the Appraiser II position.
- Keith Knight is working on WinGap updates.

Adjournment

Motion To: **Adjourn**

The Board voted to adjourn the meeting.

RESULT: Passed (UNANIMOUS)

MOVER: Charlene Barrow

SECONDER: Beverly Ward

AYES: Mike Marchese, Charlene Barrow, Mickey Rogers, Sanina Moreland, Beverly Ward

Chairman

Read, approved, and adopted this
The _____ day of _____, 2025

ATTEST: _____
Clerk