



Board of Tax Assessors

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Regular Session

Minutes

770.254.2680

January 7, 2026

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
Sanina Moreland	Vice-Chairman	Present
Mickey Rogers	Board Member	Present
Beverly Ward	Board Member	Present
Charlene Barrow	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 7, 2026.

Meeting Called to Order

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

Regular Session

Approval of Agenda

1. Request Approval of the Agenda

Motion to: Approve

The Board voted to approve the agenda for the January 7, 2026, Regular Meeting Session.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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 Division Managers

The Board voted to take the following actions regarding appointments for calendar year 2026:

- Elect Michael Marchese to serve as Chairman for calendar year 2026

Motion to: Elect

The Board voted to elect Michael Marchese to serve as Chairman for calendar year 2026.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

The Board voted to take the following actions regarding appointments for calendar year 2026:

- Elect Sanina Moreland to serve as Vice-Chairman for calendar year 2026

Motion to: Elect

The Board voted to elect Sanina Moreland to serve as Vice-Chairman for calendar year 2026.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

The Board voted to take the following actions regarding appointments for calendar year 2026:

- The Board voted to appoint Cheri McKinney to serve as Clerk for calendar year

2026

Motion to: Appoint

The Board voted to appoint Cheri McKinney to serve as Clerk for calendar year 2026.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

The Board voted to take the following actions regarding appointments for calendar year 2026:

- Appoint Dean Henson as the Chief Appraiser for calendar year 2026

Motion to: Appoint

The Board voted to appoint Dean Henson as the Chief Appraiser for calendar year 2026.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

The Board voted to take the following actions regarding appointments for calendar year 2026:

- Appoint Angie Pough as the Deputy Chief Appraiser/Director for calendar year 2026

Motion to: Appoint

The Board voted to appoint Angie Pough as the Deputy Chief Appraiser/Director for calendar year 2026.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

The Board voted to affirm the following actions regarding Chief Appraiser Henson's appointments for calendar year 2026:

- Keith Knight as the Land Division Analyst for calendar year 2026
- Keith Forsyth as the Residential Division Manager for calendar year 2026
- Joe Maddox as the Commercial Division Manager for calendar year 2026

Motion to: Affirm

The Board voted to affirm Keith Knight as the Land Division Analyst, Keith Forsyth as the Residential Division Manager and Joe Maddox as the Commercial Division Manager.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

Approval of Minutes

3. Request Approval/Execution of the Minutes from the Regular Meeting Session held December 17, 2025

Motion to: Execute

The Board voted to execute the minutes from the Regular Meeting Session held on Wednesday, December 17, 2025.

RESULT: Passed (UNANIMOUS)

MOVER: Sanina Moreland

SECONDER: Charlene Barrow

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

Unfinished Business

4. Update Regarding the 2024 and 2025 Appeals

Clerk McKinney explained that as of January 7, 2026, there are:

- 2024 Active Appeals - 2 (Public Utilities CentryLink)
- 2025 Appeals
 - 30 Day - 0
 - Active - 0
 - Arbitration - 0

- Board of Equalization - 222
- Hearing Officer - 0
- Resolved - 1,252
- Superior Court - 0
- Withdrawn - 14

New Business

5. Update Regarding the Preliminary Assessment Ratio Study

Chief Appraiser Henson presented the results from the 2026 Preliminary Assessment Ratio Study below:

	Ratio	COD	PRD
Overall (All) 2025 ALT sales- Clipped*	37.71	.1092	1.0134
Overall (All) 2025 ALT sales- unclipped	37.64	.1255	1.0194
RES 2025 ALT sales - clipped	37.68	.1096	0.9970
RES 2025 ALT sales - unclipped	37.62	.1256	1.0052
AG 2025 ALT sales - clipped	27.85	.2004	1.1093
AG 2025 ALT sales- unclipped	27.85	.3025	1.2020
C/I 2025 ALT sales - clipped	38.25	.0407	1.0677
C/I 2025 ALT sales - unclipped	38.25	.0407	1.0677

*Most representative of state study

No Action was taken by the Board.

6. Request Approval of the 2026 Manufactured Homes Digest

The total of the 2026 Manufactured Homes Digest is \$21,378,665 of Fair Market Value.

Motion to: Approve

The Board voted to approve the 2026 Manufactured Homes Digest in the amount of \$21,378,665 of Fair Market Value.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Sanina Moreland

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

7. Renewal of Senior Homestead Exemption

Clerk McKinney explained that staff received a request to renew the senior homestead exemption for Tax Years 2023, 2024, and 2025 for Mr. Charles Smith, Parcel #135-6097-001, located at 962 Bob Smith Road, Sharpsburg. The property was placed in a trust in Tax Year 2023. A notice was mailed to the physical address instead of the PO box, and because there is no mail receptacle at the physical address, Mr. Smith did not receive the letter to reapply. As a result, the senior homestead exemption was removed for Tax Year 2024. Upon review, this was determined to be a clerical error by the Assessor's Office, and the renewal of the senior homestead exemption was approved by the Board for Tax Year 2024 and 2025.

Motion to: Approve

The Board voted to approve the renewal of the senior homestead exemption for Tax Year 2024 and 2025 for Mr. Charles Smith, Parcel #:135-6097-001, located at 962 Bob Smith Road, Sharpsburg.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

8. Request for Non-Disclosure

Clerk McKinney explained that the staff is in receipt of a request to add a non-disclosure status to Parcel #:N57-259.

Motion to: Approve

The Board voted to approve the non-disclosure status on Parcel #N57-259.

RESULT: Passed (UNANIMOUS)

MOVER: Charlene Barrow

SECONDER: Sanina Moreland

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

9. Approval/Discussion of 2025 Public Utilities

Chief Appraiser Henson presented the 2025 public utility values submitted by the Department of Revenue to the Board for approval.

Motion to: Approve

The Board voted to approve the 2025 public utility values as submitted by the Department of Revenue, with a mailing date of January 9, 2026.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

10. Request Approval/Execution of Account Change Order (ACO's) and Waiver and Release Forms

Chief Appraiser Henson distributed the Account Change Order (ACO's) and Waiver and Release Forms for execution by the Board.

Motion to: Execute

The Board voted to execute the Account Change Order (ACO's) and Waiver and Release Forms.

RESULT: Passed (UNANIMOUS)

MOVER: Sanina Moreland

SECONDER: Beverly Ward

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

Status Update

Adjournment

Motion to: Adjourn

The Board voted to adjourn the January 7, 2026, Regular Meeting Session.

RESULT: Passed (UNANIMOUS)

MOVER: Beverly Ward

SECONDER: Charlene Barrow

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

Chairman

Read, approved, and adopted this

The _____ day of _____, 2026

ATTEST: _____
Clerk