



Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

Date 04/18/2026
Time 08:13:28
Page 1

Assessment Data					Primary Image																																																																																																																				
Account 660093394 Parcel ID 20N16E-32-2-00000-000-0000 Cadastral ID 32-20-16-00211 Property Type REAL - Real Property Property Class RC VI Area 3 Tax Area 22 - CATOOSA / FAIR OAKS FD Name ID 311066 SPECTRASITE COMMUNICATIONS LLC AMERICAN TOWER ATTN:PROPERTY TAX PO BOX 723597 ATLANTA GA 31139-0000																																																																																																																									
Parcel Location Situs 30795 S 4140 RD Subdivision Lot/Block / Parcel Size 1 - Acres Sec/Twn/Rng 32 / 20 / 16 / 2 Neighborhood 5001 - TASC 2016 School District S002 - CATOOSA SCHOOLS																																																																																																																									
Legal Description Lat/Long: 36.16600923 -95.63537948 COMM SW/C OF SW; TH N01-41-30W ALG W/LINE 1243.62'; TH N88-18 30E 150'; TH N88-35-12E ALG ROW 242.32' TO POB; TH CONT N88-35 12 100'; TH N01-24-48W 100'; TH S88-35-12W 100'; TH S01-24-48E 100' TO POB.					Building Permits <table border="1"> <thead> <tr> <th>Number</th> <th>Description</th> <th>Opened</th> <th>Closed</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>					Number	Description	Opened	Closed	Amount																																																																																																											
Number	Description	Opened	Closed	Amount																																																																																																																					
Exemptions <table border="1"> <thead> <tr> <th>Code</th> <th>Type</th> <th>Active</th> <th>Maximum</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>					Code	Type	Active	Maximum	Exemption						Sale History <table border="1"> <thead> <tr> <th>Bk/Pg</th> <th>Grantor</th> <th>Date</th> <th>Price</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>2367/345</td> <td>FLORIDA TOWER PARTNERS LLC</td> <td>06/14/2013</td> <td>804,500</td> <td>YES</td> </tr> <tr> <td>2083/63</td> <td>MCANALLY, BILL & PAULA</td> <td>12/16/2009</td> <td>500,000</td> <td>YES</td> </tr> </tbody> </table>					Bk/Pg	Grantor	Date	Price	Code	2367/345	FLORIDA TOWER PARTNERS LLC	06/14/2013	804,500	YES	2083/63	MCANALLY, BILL & PAULA	12/16/2009	500,000	YES																																																																																							
Code	Type	Active	Maximum	Exemption																																																																																																																					
Bk/Pg	Grantor	Date	Price	Code																																																																																																																					
2367/345	FLORIDA TOWER PARTNERS LLC	06/14/2013	804,500	YES																																																																																																																					
2083/63	MCANALLY, BILL & PAULA	12/16/2009	500,000	YES																																																																																																																					
Parcel Valuation <table border="1"> <thead> <tr> <th>Source</th> <th>REAL</th> <th>Fair Cash</th> <th>Capped</th> <th>Asmnt Level</th> <th>Assessed</th> <th>Levy Rate</th> <th>99.860</th> <th>Current Tax</th> </tr> </thead> <tbody> <tr> <td>Remove Cap</td> <td>2014</td> <td>Land Value 21,875</td> <td>21,875</td> <td>11%</td> <td>2,406</td> <td>Assessed</td> <td>20,350</td> <td>2,032.15</td> </tr> <tr> <td>Year Frozen</td> <td>0</td> <td>Improvements 163,125</td> <td>163,125</td> <td></td> <td>17,944</td> <td>Penalty</td> <td>0</td> <td></td> </tr> <tr> <td>Uncapped Value</td> <td>0</td> <td>Mobile Home 0</td> <td>0</td> <td></td> <td>0</td> <td>Exemption</td> <td>0</td> <td>0.00</td> </tr> <tr> <td>TIF Project ID</td> <td>0</td> <td>Total Value 185,000</td> <td>185,000</td> <td></td> <td>20,350</td> <td>Total Taxable</td> <td>20,350</td> <td>2,032.00</td> </tr> </tbody> </table>										Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	99.860	Current Tax	Remove Cap	2014	Land Value 21,875	21,875	11%	2,406	Assessed	20,350	2,032.15	Year Frozen	0	Improvements 163,125	163,125		17,944	Penalty	0		Uncapped Value	0	Mobile Home 0	0		0	Exemption	0	0.00	TIF Project ID	0	Total Value 185,000	185,000		20,350	Total Taxable	20,350	2,032.00																																																																			
Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	99.860	Current Tax																																																																																																																	
Remove Cap	2014	Land Value 21,875	21,875	11%	2,406	Assessed	20,350	2,032.15																																																																																																																	
Year Frozen	0	Improvements 163,125	163,125		17,944	Penalty	0																																																																																																																		
Uncapped Value	0	Mobile Home 0	0		0	Exemption	0	0.00																																																																																																																	
TIF Project ID	0	Total Value 185,000	185,000		20,350	Total Taxable	20,350	2,032.00																																																																																																																	
Assessment History <table border="1"> <thead> <tr> <th>Tax Year</th> <th>Statement Number</th> <th>Billed Owner</th> <th>Tax Area</th> <th>Total Value</th> <th>Exemptions</th> <th>Taxable Value</th> <th>Billed Tax</th> </tr> </thead> <tbody> <tr><td>2025</td><td>2025-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>185,000</td><td>0</td><td>20,350</td><td>2,032.00</td></tr> <tr><td>2024</td><td>2024-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>185,000</td><td>0</td><td>20,350</td><td>1,983.00</td></tr> <tr><td>2023</td><td>2023-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>185,000</td><td>0</td><td>20,350</td><td>1,909.00</td></tr> <tr><td>2022</td><td>2022-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>185,000</td><td>0</td><td>20,212</td><td>1,900.00</td></tr> <tr><td>2021</td><td>2021-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,829.00</td></tr> <tr><td>2020</td><td>2020-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,838.00</td></tr> <tr><td>2019</td><td>2019-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,859.00</td></tr> <tr><td>2018</td><td>2018-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,848.00</td></tr> <tr><td>2017</td><td>2017-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,873.00</td></tr> <tr><td>2016</td><td>2016-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,847.00</td></tr> <tr><td>2015</td><td>2015-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,856.00</td></tr> <tr><td>2014</td><td>2014-660093394</td><td>SPECTRASITE COMMUNICATIONS LLC</td><td>22</td><td>175,000</td><td>0</td><td>19,250</td><td>1,876.00</td></tr> <tr><td>2013</td><td>2013-660093394</td><td>FLORIDA TOWER PARTNERS LLC</td><td>20</td><td>175,000</td><td>0</td><td>19,250</td><td>1,723.00</td></tr> </tbody> </table>										Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax	2025	2025-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,350	2,032.00	2024	2024-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,350	1,983.00	2023	2023-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,350	1,909.00	2022	2022-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,212	1,900.00	2021	2021-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,829.00	2020	2020-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,838.00	2019	2019-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,859.00	2018	2018-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,848.00	2017	2017-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,873.00	2016	2016-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,847.00	2015	2015-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,856.00	2014	2014-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,876.00	2013	2013-660093394	FLORIDA TOWER PARTNERS LLC	20	175,000	0	19,250	1,723.00
Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax																																																																																																																		
2025	2025-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,350	2,032.00																																																																																																																		
2024	2024-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,350	1,983.00																																																																																																																		
2023	2023-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,350	1,909.00																																																																																																																		
2022	2022-660093394	SPECTRASITE COMMUNICATIONS LLC	22	185,000	0	20,212	1,900.00																																																																																																																		
2021	2021-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,829.00																																																																																																																		
2020	2020-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,838.00																																																																																																																		
2019	2019-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,859.00																																																																																																																		
2018	2018-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,848.00																																																																																																																		
2017	2017-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,873.00																																																																																																																		
2016	2016-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,847.00																																																																																																																		
2015	2015-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,856.00																																																																																																																		
2014	2014-660093394	SPECTRASITE COMMUNICATIONS LLC	22	175,000	0	19,250	1,876.00																																																																																																																		
2013	2013-660093394	FLORIDA TOWER PARTNERS LLC	20	175,000	0	19,250	1,723.00																																																																																																																		



Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

Date 04/18/2026
Time 08:13:28
Page 2

Lot Data		Primary Image	
Lot Size	0 x 0		
Lot Count	0		
Units Buildable	1		
Non-Ag Acres	0.23		
Topography			
Street Access			
Utilities			
Amenities	0		
	0		
Value Model	1835 COMM		
Value Method	Square-Foot		
Base Lot Value	10,000.00 x 1.25 = 12,500		
Factor Value	0		
Adjustments	175%		
Lot Value	21,875		
Cost Approach		Image Information	
Manual Date	01/2025	Image ID	948046
Total Building Area		Image Date	12/14/2020
Total Base Value		Name	IMG_0012.JPG
Modifier Value		Description	190 American Tower
Misc Improvements			
Replacement Cost New			
Phys/Func Depreciation Loss			
RCN Less Phys/Func			
Economic Depreciation			
RCNLD (All Sources)			
Depreciated Improvements			
Outbuilding Value			
Total Improvement Value			
Land Value	21,875		
Cost Approach Value	21,875		
Income Approach		Value Reconciliation	
Potential Gross Income (PGI)		Selected Valuation Method	Correlated Value
Vacancy & Collection Loss		Total Improvement Value	
Miscellaneous Income		Land Value	21,875
Effective Gross Income (EGI)		Total Appraised Value	185,000
Total Expenses			
Net Operating Income (NOI)			
Income Capitalization Rate			
Indicated Value			