

Cherokee County Board of Tax Assessors
Regular Meeting
June 11, 2020

- I. Call to Order**
- II. Adopt Agenda**
- III. Approve Minutes: May 28, 2020 Meeting**
- IV. Public Comments**
- V. New Business:**

Consent Agenda:

Digest Changes:

Front Office, Charlotte Sims, Receiver of Record

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

2020 Homestead Table Additions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Digest Changes

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5, Current Year Changes

Batch 5-1, Current Year Changes

Batch 5A, Rural Appeal Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch 1-1, Current Year Changes

Batch EX-1, Exempt Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, Current Year Changes

Batch 3A, Current Year Appeal Changes

Batch 3A-1, Current Year Appeal Changes

- I. Chief Appraiser's Report**
- II. Attorney's Report / Executive Session**
- III. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS 2020

Meeting Date: 6/11/2020

TAX YEAR 2020

PROPERTY ID	NAME	EXEMPTION	REASON	CITY CODE
15N07G-041	WEIER, BRUCE	ESC	FILED ON 15N16J-217	
15N11B-380	DESOUZA, JUDSON	ES3	FILED ON 15N03B-125	07
15N11H-026	HASHA, DENNIS L	ES1	FILED ON 14N10M-188	07
21N12B-397	VAUGHN, CHARLES ROBERT	ES1	MOVED TO COBB	



Charlotte Sims, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

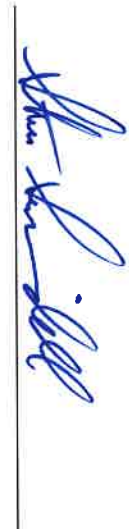
TAX YEAR 2020

Meeting Date: 6/11/2020

MAP & PARCEL	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE
94ND1 - 008	BUICE, ROSEMARY	EL6	REMOVED IN ERROR FOR 2019	32,900
15N02B- 612	PURPURA, JAY ALAN	ESS	REMOVED IN ERROR FOR 2016-2019	344,400
15N11L- 086	CAMPBELL, GENIE	ESC	REMOVED IN ERROR	166,300
14N02B- 033	DZAKOWIC, PAUL	ESC	PO FORWARDING	201,000
15N20H- 107	DUNHAM, LAURA ELIZABETH	ES3	REMOVED IN ERROR	220,600



Charlotte Simms, Senior Appraiser



Steve Swindell, Chief Appraiser

2020 HOMESTEAD TABLE ADDITIONS

NAME	MAP PARCEL	CODE
ADAMS, JAMES B	15N24A- 116	ES1
ANDREWS, KAREN BLANCHE	21N11L- 043	ES3
BARNES, LESLIE J	14N10A- 029	ES1
BEGUE, JENETTE	15N05A- 240	ES1
BEVIS, LARRY	14N12D- 106	ESC
BLACK, SAMUEL P	14N12E- 105	ES1
BRICE, LESLIE EVERTON	04N04C- 046	ES3
BROOKS, DUSTIN	15N29A- 157	ES1
BRUCE, EDWIN G	15N15D- 077	ES1
BUSH, LIZETTE L	15N18G- 236	ES1
CANTRELL, JOHNNY JR	03N28 - 045 B	ES1
CARACALAS, SOTERIOS G	14N10F- 065	ES3
CARUSO, JENNIFER L	15N16F- 088	ES1
CURENTON, WAYNE & ROSALYN	15N24M- 175	ESC
DARR, DAVID	14N15C- 070	ES3
DAVY, SHERRY H	92N05A- 244007	ES3
DEJARNETT, PATRICIA A	15N10A- 059	ES5
DENNIS, JAMES L III & DENNIS, SHERRY E NOLAN	15N08L- 035	ES3
DILLARD, ELMER GENE	03N12E- 071	ES3
DOBBS, RANDALL L	15N14J- 201	ES3
DOWER, FREDERICK M & JENNIFER L DOWER	15N14J- 272	ES3
FAKIER, KENNETH V	14N06B- 091	ES1
FARMER, EDNA	03N24A- 026	ES3
FINLEY, JONATHAN S	15N08D- 032	ES1
FREE, THOMAS AUSTIN	03N12 - 038	ES1
FRISBEE, KATIE A	15N26H-063	ES1
GAY, WAYNE EARL	15N06J- 063	ES3
GNATOVIC, MIKE	15N05L- 041	ES3
GOELZ, ROBERT H & NINA S	15N26J- 032	ES3
GOINS, TONI & JAMES P	15N10B- 293	ES3
GRIFFIN, GERALD W	15N04C- 258	ES3
HALL, ROSETTA & TREVON	94N05 - 014	ES1

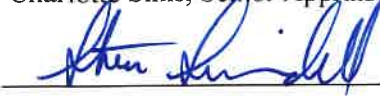
NAME	MAP PARCEL	CODE
HANUSCAK, NICHOLAS	15N23F- 106	ES1
HAYDU, RITA	15N26K- 016	ES3
HEINZER, MARCIA L	15N24P- 053	ESC
HENSLEY, LARRY	15N24K- 210	ES3
HOPKINS MARY S	14N10M- 152	ES3
HUGGINS, DOROTHY	21N06J- 044	ES1
JACOBY, LAURA (HALE)	02N03B- 159	ES3
JONES, JAMES MICHAEL	03N23 - 239 B	EL6
JORDAN, MELINDA	03N03 - 026 A	ES1
KELER, KIMBERLY E	15N14J- 229	ES1
LANG, LAURA P & MARC T	15N05C- 032	ES1
LUCE, KATHY A	15N19D- 056	ES3
LUKAS, JOHN	03N27 - 096	ES1
LYLE, WILLIAM A	03N12C- 414	ES3
MADJIDI, NAHID	15N23H- 058	ES3
MAKHIJA, SAKSHIK	14N20A- 314	ES1
MATHIS, DONNA MARIA	15N22 - 078 A	ES3
MCENTYRE, TERRY EUGENE	22N06E- 019	ES1
MCKINZIE, DOROTHY JEAN	15N10B- 401	ES1
MCPHERSON, KENNETH R & JESSICA L	21N06 - 024 A	ESC
MORSE, CHRISTOPHER D	04N04A- 079	ES1
MURPHY, DENNIS J	15N02B- 619	ES3
O'DONNELL, CECILIE	15N20A- 213	ESC
ORCHOW, MICHAEL	15N24V- 004	ES1
OSWALD DAVID WAYNE	15N11C- 316	ES1
PADGETT, JOHN	22N17 - 374	ES3
PEDRAZA, GUSTAVO	14N13 - 053 A	ES1
PETERSON, MARK C	22N08B- 071	ES3
PIANO, MICHELLE	03N12C- 146	ES1
POLK, CLYDE STEPHEN & FRIEDA H	14N14A- 078	ESC
POPE, ROBERT	15N20J- 043	ES1
POWERS, PATRICIA	15N04J- 071	ESC
PRESTON, DOUGLAS J	03N12C- 448	ES3
PRIEST, SHIRLEY ANN	02N04 - 218	ESC

NAME	MAP PARCEL	CODE
PROANO, JOHANNA ORTIZ	03N11E- 211	ES1
QUINONEZ, EDUARDO	14N16D- 053	ES3
REGISTER, ROBERT	91N01 -A001	ES3
RICHARDS JR, ALAN JOSPEH	15N15 - 130	ES5
RODGERS, DALLAS	02N12 - 050 G	ESC
ROEDER, ROBIN LOUISE (BOWLING)	15N15F- 080	ES3
ROSENQUIST, DAYNA	15N19B- 586	ES1
SESSA, MICHAEL A	15N27F- 016	ES3
SLADE, KENNETH & PAMELA	14N10C- 123	ES3
SMITH, DANIEL W	03N10 - 030	ES3
SMITH, TIMOTHY M	22N18A- 622	ES1
SPANO, DANIELLE	15N07C- 097	ES1
STEBILLA, MARGARET ANNE	03N17C- 003	ES1
STEWART, MARLENE T	23N05 - 008	ESC
STIVERS, JONATHAN	15N18C- 303	ES1
SUN, DAVID	13N10 - 011 A	ES1
TILELLI, MARIO	15N07F- 028	ES1
TINGWALL, KAREN JAYNE	21N06F- 020	ES3
TINNERRELLO, JOSEPPH	15N05M- 034	ES3
TURNAGE, PAMELA D	02N09 - 139	ES1
VAUGHN, STEVE A	13N05A- 079	ES5
WHITLOCK, ERICA JEAN	92N06 - 139	ES1
WILLIAM, STEVEN MAXWELL-ALEXANDER	15N11H- 214	ES1
WILLIAMS, AMANDA	15N26L- 133	ES1
WILLIAMS, CONNIE	14N24C- 050	ES1
WITGEN, TIMOTHY JOSEPH	02N01A- 122	ES3
WURTZ, NANCY A	03N26 - 030	ES3

Approved by BOA:



Charlotte Sims, Senior Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: JUNE 11, 2020

BOA Standard Agenda (P1)
6/11/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
AUTO SERVICE PAL INC	01	143024	B	R	2019	72,657	0		None	Business was not taxable for 2019
CLAUSS, JASON J	01	141891	M	R	2019	1,500	0		None	Boat Reported sold in 2018.
BENNETT CAMERON M	04	124310	M	R	2018	2,400	0		None	Boat Reported sold in 2016.
BENNETT, CAMERON M	04	124310	M	R	2019	2,400	0		None	Boat Reported sold in 2016.

[Signature]
 TMA Account Manager

6/11/2020

Date Approved By Board

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 Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 6/11/2020

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
PRIEST, SHIRLEY ANN	02N04 218 001 5679848		\$6,900	\$0	REMOVE FROM 2020 PREBILL DIGEST OWNER FILED HONESTLY AD (SEE 02N04 218
GRABE, RICHARD C & NANCY E	21N10 071 028	2020-2991	\$33,000	\$20,850	APPEAL 2020 DMG TO DOCK 3 19 WIND STORM ALONG WITH FLOODING THAT HAS ACCURRED IN THE AREA HAS DIMINISHED THE DOCKS VALUE SUBSTANTIALLY

SENIOR APPRASIER:

CHIEF APPRAISER: *Grant Hall*
Shirley Priest

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, June 11, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -019 A	BURGESS, J.C.	\$96,800	\$275,900	FMV CUV	HOUSE ADDED TO THIS TRACT FROM 03N06-049; NEW NOTICE
03N03 - -027	HORTON, PHILLIP SPENCER	\$31,100 \$0	\$19,900 \$0	FMV CUV	2019 SALE USED AS OVERRIDE VALUE FOR 2020 TY; MISSED IN ERROR; NEW NOTICE
03N10 - -098 A	THOMASON, BENJAMIN DAVIS	\$1,163,500 \$0	\$346,100 \$0	FMV CUV	CORRECTED INCORRECT DATA PER CONVERSION; NEW NOTICE
15N16 - -203 C	NEESE, RUBY JEAN	\$149,000 \$0	\$163,300 \$0	FMV CUV	PER MAPPING, ERROR IN ACREAGE AMOUNT; CORRECTED FOR 2020 TY; NEW NOTICE
15N16 - -203 D	NEESE, FLOYD L. & NEESE, ME	\$72,900 \$0	\$27,000 \$0	FMV CUV	PER MAPPING, ERROR IN ACREAGE AMOUNT; CORRECTED FOR 2020 TY; NEW NOTICE
15N16 - -203 F	NEESE, HENRY L. & NEESE, SUS	\$0 \$0	\$28,700 \$0	FMV CUV	PER MAPPING, PARCEL CREATED DUE TO ERROR IN ACREAGE OF SURROUNDING TRACTS; NEW NOTICE
22N08 - -026	PURCELL CO. INC.	\$5,459,630 \$0	\$2,129,030 \$0	FMV CUV	CORRECTED INCORRECT DATA PER CONVERSION; NEW NOTICE
92N06 - -044	LDS PARTNERS, LLC	\$1,300,000 \$0	\$280,300 \$0	FMV CUV	SYSTEM ERROR; 299C REMOVED IN ERROR; 2019 BOE LOCK FOR 2020 TY

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5-1 Current Tax Year Changes (Amended)

Meeting Date: Thursday, June 11, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -221 A	BALDELLI, ADRIANO	\$0 \$0	\$120,700 \$0	FMV CUV	PER APPEAL FOR 03N11-221A, THIS PARCEL CREATED FOR 2020 TY; NEW NOTICE (30-DAY)
03N23 - -241	LOMBARDO, DOMENIC J. & SMIT	\$237,200 \$4,360	\$237,200 \$0	FMV CUV	2019 COVENANT BREACHED W/ PENALTY FOR 2019 TY; SYSTEM ERROR; REMOVED ESY FOR 2020 TY; NEW NOTICE

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 06/11/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
02N01 006	MICKEL ANNETTE HALEY TRUSTEE	823,920	982,820	ACREAGE CORRECTION	2850
02N03 240	SMITH EDWIN H. & JANICE F.	81,410	63,620	RV .01 TREE FELL ON HOUSE NOT LIVEABLE	2752
02N03 262 A	MELTON JEFFREY K. &	131,100	131,100	NO CHANGE IN VALUE. 30 DAY	2890
03N05 214 A	GOSS KAREN Y. &	206,940	206,940	OWNER AGREED WITH FMV. DISAGREED WITH TAX AMOUNT.	2733
03N06 049	SMITH LORETTA C.	305,300	126,200	MOVED HOUSE TO THE CORRECT PARCEL AT 02N01-019A.	2770
03N12 076	EMBREY A. C. JR &	1,099,900	888,900	CHANGED PER FIELD INSP	2867
03N16 071 C	AVERY EVELYN R. &	37,366,300	1,306,100	CORRECTED CON PAV AND UNCOV ARENA.	2745
03N18 094	BROWN THERESA LOUISE	3,731,590	1,312,330	CORRECTION OF ACCESSORIES.	2870
03N21 018	TURNAGE RYAN EDWARD &	333,100	326,700	SQ/FT CORRECTION.	2763
03N24 101	BUICE DENNIS	127,800	112,100	CORRECTION PER FIELD INSP	2738
04N01 014	QUINN SHIRLEY AS TRSTEE:	90,400	89,500	CORRECTION IN WDD SQ/FT PER 2020 APPEAL.	2783
13N02 036 B	JOINER PATRICIA E.	75,000	75,000	NO CHANGE	2720
14N20 053	DOWDY DAVID W. & SHIRLEY ANN	72,000	49,400	MOVED-IN HOUSE EXISTING FO 85%, AP-ROOF&CARPORT 90%	2740
14N24 247	GADDIS PAMELA H	382,100	393,600	ACREAGE CORRECTION PER SURVEY PROVIDED BY OWNER.	2781
14N25 075 A	NOLAN STEPHEN D. &	1,130,700	960,100	CORRECTION PER FIELD INSP.	2780
14N30 102	MUSHIMBA DAVID &	133,110	130,930	CHANGE PER FIELD INSP	2742
15N22 143 B	EUBANKS JOHNNIE GHORLEY	28,400	20,100	VALUE CORRECTION	2866
15N27 017 C	SZEKES KRUSTIEN &	661,800	586,500	CORRECTED PER FIELD CHECK	2764
23N06 001 A	BENNETT FARMS LP	66,900	53,700	CORRECTED PER OFFICE REVIEW 2017 BOE LOCK REMOVED FOR THE 2020 TY	2899
19		46,847,770	7,815,640		

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020

Batch: 1 - Current Year Changes

Meeting Date:

Thursday, June 11, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
03N23A-048	MAGNOLIA INTERIOR DESIG	\$862,580	\$325,923	CORRECTED CONVERSION ERROR	
15N24-211 B	AGNL EXERCISE LLC	\$104,457,100	\$16,750,391	CORRECTED CONVERSION ERROR	7
15N24P-103 A	CARMICHAEL PROPERTIES L	\$67,252,500	\$6,082,470	CORRECTED CONVERSION ERROR	7
21N06-285C-1	DEVELOPMENT AUTHORITY	\$13,608,664	\$6,588,342	CORRECTED PER PILOT AGREEMENT	

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Gregg D. Boutlier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

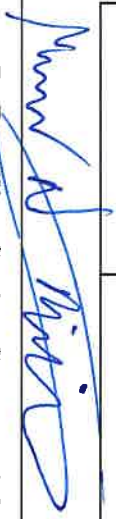
COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020

Batch: 1-1 - Current Year Changes (Amended)

Meeting Date: Thursday, June 11, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
93N02 - 004	CARLSON BECKY - EXECUT	\$330,640	\$210,840	CORRECTED ACREAGE PER MAPPING	



Gregg D. Boutilier, Senior Commercial Apprais



Steve Swindell, Chief Appraise

EXEMPT DIGEST CHANGES

Tax Year: 2020

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, June 11, 2020

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
93N00 010 B	CITY OF HOLLY SPRINGS GEOR	\$107,100	\$107,100	CITY OWNED

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Gregg D. Boutlier

Gregg D. Boutlier, Sr. Commercial Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, June 11, 2020

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2020

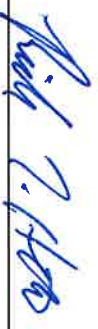
Meeting Date: 06/11/2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N02D- -121	WEISS, RANDALL ROYAL	\$376,900	\$357,000	SB 346 FOR TAX YEAR 2020
15N26K- -016	HAYDU, RITAL	\$248,300	\$343,500	NEW BUIDING FOR TAX YEAR 2020
21N10B- A-082	RAUCH, RYAN M.	\$64,000	\$0	DELETED AND COMBINED WITH PARCEL 21N10A A071
22N09A- -003	TRANOVICH, JASON & VIRGINIA	\$1,247,490	\$680,890	ERROR CORRECTION FOR TAX YEAR 2020
22N14 - -053	SNELL, DONALD J	\$414,702	\$414,700	ERROR CORRECTION FOR TAX YEAR 2020
22N14 - -056	BRUMFIELD, GEORGE	\$1,098,420	\$517,720	ERROR CORRECTION FOR TAX YEAR 2020
91N24A- -009	SNELL, DONALD J	\$170,018	\$170,000	ERROR CORRECTION FOR TAX YEAR 2020

City Codes

03

Ricky Hitt, Senior Residential Appraiser



Steve Swindell, Chief Appraiser



DATE APPROVED BY BOA: 06/11/2020

3A: Residential Appeal Changes

Meeting Date: 06/11/2020

Tax Year: 2020

City
codes

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
02N02C 074	TOWNSEND GARRETT	262,500	258,700	CORRECTED PER FIELD CHECK	2766
02N04 088	NALIWAKA KERRY E.	347,440	320,000	OVERIDE TO RECENT FEE APPRAISAL VALUE	2715
02N06 052	MILLER DANIEL A. & ROBBYE L.	314,700	292,700	CORRECTED PER FIELD CHECK	2737
02N07 212	CABALZA SHERLON M &	677,000	645,500	CORRECTED PER FIELD CHECK	2731
02N07A 015	SHADOW FIGHTER LLC	999,200	981,501	CORRECTED PER FIELD CHECK	2769
02N12 195	ALEXANDRIA HOLDINGS GROUP INC	150,000	120,000	ADJUSTED LAND VALUE	2791
02N12 197	ALEXANDRIA HOLDINGS GROUP INC	150,000	120,000	ADJUSTED LAND VALUE	2792
02N12 198	ALEXANDRIA HOLDINGS GROUP INC	150,000	120,000	ADJUSTED LAND VALUE	2790
02N13A 011	HUYNH TRUC TRUNG	159,820	54,520	CORRECTED PER FIELD CHECK	2734
03N06 225	MAGEE RICHARD W &	577,600	530,100	ADJUSTED LAND VALUE	2687
03N11E 086	BURTON ELNOR C	520,500	490,300	CHANGE PER FIELD INSPECTION	2689
03N16B 081	KELLEY CHRISTOPHER B &	415,400	375,100	CORRECTED PER FIELD CHECK	2772
03N17 079 F	DICK DAVID K	690,700	606,000	CORRECTED PER FIELD CHECK	2755
03N18 131	MILLER DEBORA	805,820	800,720	CORRECTED PER FIELD CHECK	2848
14N01 013	ARROWHEAD FOREST HOMEOWNERS	6,500	260	ADJUSTED FOR COMMON AREA	2743
14N02A 035 A	CAGLE SHOALS HOMEOWNERS	1,300	200	ADJUSTED COMMON AREA ACCESSORY VALUE	2852
14N06B 028	JAMES WESLEY O	702,600	641,200	CHANGE PER FIELD INSPECTION	2632
14N10A 066	MANCINI DONALD	607,000	551,600	CORRECTED PER FIELD CHECK	2739
14N10M 169	SCHULMAN RICHARD N	652,000	538,000	CHANGE PER FIELD INSPECTION	2675
14N15C 168	GALLAGHER PATRICIA A	435,600	414,900	CORRECTED PER FIELD CHECK	2759

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3A: Residential Appeal Changes

Meeting Date: 06/11/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
14N18B 046	RYBICKI RAY	652,300	594,700	CORRECTED PER FIELD CHECK	2789
14N18C 081	JOHNS PAUL F &	509,000	451,400	CORRECTED PER FIELD CHECK	2819
14N18G 018	IRIS PARK HOMEOWNERS	49,000	100	ADJUSTED LAND VALUE FOR GREEN SPACE	2878
14N18G 019	IRIS PARK HOMEOWNERS	49,000	100	ADJUSTED LAND VALUE FOR GREEN SPACE	2877
14N18G 020	IRIS PARK HOMEOWNERS	49,000	100	ADJUSTED LAND VALUE FOR GREEN SPACE	2876
14N24 183	MESA-RINCON HOLLY &	865,200	771,300	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	2716
15N04E 375	DAVIS JENNIFER A	390,130	320,030	CHANGE PER FIELD INSPECTION	2705
15N05J 009 A	COURTYARDS @ TOWNE LAKE	19,600	2,540	ADJUSTED HOA ACCESSORY VALUE	2865
15N06C 218	MILLER DANIEL A. & ROBBYE L.	198,120	195,220	CORRECTED PER FIELD CHECK	2736
15N07K 096	KOBLASZ ARTHUR J	638,400	607,800	CORRECTED PER FIELD CHECK	2901
15N07K 104	MORRIS JUANITA G	577,200	557,000	OVERRIDE TO RECENT FEE APPRAISAL VALUE	2696
15N07N 027	MALOWANY ROSE - TRUSTEE OF THE HALLOCK LAW	386,600	359,400	CHANGE PER FIELD INSPECTION	2650
15N08B 058	BATTAGLIA JOHN MARK &	352,500	340,270	CORRECTED PER FIELD CHECK	2818
15N08C 130	MCCALLUM JAMES	644,500	624,900	CORRECTED PER FIELD CHECK	2832
15N08G 150	BELTRAN WILLIAM	197,900	193,200	ADJUSTED FOR EXTREME DEPRECIATION	2820
15N09C 076	EVANS GORDON D	490,100	486,500	CORRECTED PER FIELD CHECK	2822
15N11D 478	ADAMS ROY A	21,200	15,900	ADJUSTED LAND VALUE FOR TOPO	2777
15N12D 110	TAMAYO JORGE E	38,200	22,500	CHANGE PER FIELD INSPECTION	2665
15N12D 111	TAMAYO JORGE E	38,200	22,500	CHANGE PER FIELD INSPECTION	2666
15N13B 009	OLIVETTI THOMAS H &	300,840	180,940	CORRECTED PER FIELD CHECK	2793

City codes

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3A: Residential Appeal Changes

Meeting Date: 06/11/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
15N13C 056 A	SUAREZ LIVIO GUS &	440,440	394,540	CORRECTED PER FIELD CHECK	2854
15N17A 050	HRVYOK OLENA	224,120	220,120	CORRECTED PER FIELD CHECK	2892
15N18A 178	KILLIAN JUNE ANN	298,530	250,730	CORRECTED PER FIELD CHECK	2727
15N21 013	MCKENNA STEPHEN	302,620	269,820	CHANGE PER FIELD INSPECTION	2635
15N21A 036	ROSENFELD ROBERT L. &	472,570	337,670	CORRECTED PER FIELD CHECK	2748
15N22H 125	KAPLAN ROBERT JOEL	326,800	323,500	CORRECTED PER FIELD CHECK	2845
15N26C 181	MINK MARK D	305,066	325,000	VALUE INCREASE PER OWNER REQUEST	2718
15N28E 035	STRICKLAND JAMES C	656,400	594,900	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	2847
15N29B 035	CANN MARVIN R. & NANCY B.	381,930	353,930	CHANGE PER FIELD INSPECTION	2699
21N05C 068	SIMONS SAMUEL	255,140	215,940	CORRECTED PER FIELD CHECK	2768
21N09C 173	LEA DEBORAH K	249,460	241,560	CORRECTED PER FIELD CHECK	2844
21N09D 187	BISER NATHAN A	207,690	194,490	CHANGE PER FIELD INSPECTION	2688
21N10A A071	RAUCH RYAN M	345,976	407,176	OTHER PARCEL DELETED COMBINED WITH PARCEL	2837
21N10B A071 A	SPIKER MICHAEL	400,500	352,900	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	2787
21N10B A081	DEAL RICHARD N	530,106	318,006	REMOVED SECOND HOME FROM PROPERTY	2686
21N10E 004	TIBBITTS RICHARD DANNY	146,640	100,240	ADJUSTED FOR EXTREME DEPRECIATION	2831
21N10E 161	KLEINBERG MARTIN	30,400	9,500	ADJUSTED LAND FOR TOPO AND DETENTION POND	2856
21N11 138	LAMBERT TODD	704,200	560,100	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	2729
21N11C 050	CUTSHAW WILLIAM D. &	148,720	131,520	CORRECTED PER FIELD CHECK	2735
22N05 062	PRAINITO DALE A &	607,400	596,800	CHANGE PER FIELD INSPECTION	2640

City Codes 07

3A: Residential Appeal Changes

Meeting Date: 06/11/2020

Tax Year: 2020

City
Codes

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
22N08A 005	WILLIAMS MARGOT	334,900	324,900	CORRECTED PER FIELD CHECK	2771
22N08B 004	REIS ROBIN M &	49,000	36,500	OVERRIDE TO RECENT SALE OF SIMILAR LOT	2841
22N15A 09137	PRESSL JUDITH E.	193,800	170,700	ADJUSTED FOR EXTREME DEPRECIATION	2732
22N18 154	SCHOBER DOUGLAS A &	397,700	321,700	CORRECTED PER FIELD CHECK	2827
22N20 099	WALDRON DENIS F. &	631,100	631,100	ERROR CORRECTION FOR TAX YEAR 2020	2842
91N25 007	COX EVELYN	49,200	21,200	CHANGE PER FIELD INSPECTION	2713
91N25 008	COX EVELYN	51,600	21,300	CHANGE PER FIELD INSPECTION	2694
92N04 013 A	COSTA JEFFREY J	706,900	588,100	CORRECTED PER OFFICE REVIEW	2795
92N04 033	JMDG LLC	868,200	272,200	ADJUSTED FOR UNIFORMITY	2835
92N04 033 B	JMDG LLC	250,000	9,700	ADJUSTED LAND VALUE FOR EASMENT PARCEL	2834
92N06 024	GRAZIER JOHN L &	163,500	92,000	ADJUSTED FOR RESIDUAL VALUE	2778
92N06 165	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2816
92N06 166	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2815
92N06 167	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2814
92N06 168	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2813
92N06 169	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2812
92N06 170	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2811
92N06 171	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2810
92N06 172	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2809
92N06 173	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2808

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3A: Residential Appeal Changes

Meeting Date: 06/11/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
92N06 174	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2807
92N06 175	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2806
92N06 176	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2805
92N06 177	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2804
92N06 178	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2803
92N06 179	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2802
92N06 180	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2801
92N06 181	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2800
92N06 182	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2857
92N06 183	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2797
92N06 184	HYLAND DEVELOPERS	125,000	100,000	ADJUSTED LAND VALUE	2796
92N10 040	BONE BRETT	434,200	434,200 396,000	OVERRIDE TO RECENT SALE VALUE	2851
92		28,757,478	24,729,743		

City codes

Ricky L. Hill

Ricky L. Hill

Steve Smith

3A-1 Residential Appeal Changes (Addition)

Meeting Date: 06/11/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
02N04B 003	ABOUD FADHIL A.	178,330	155,930	CORRECTED PER FIELD CHECK	2879
02N06 287	OLIVASTRI JOSH A	950,700	861,300	CORRECTED PER FIELD CHECK	2868
02N08 218	ESPOSITO DOMENICK &	361,800	304,400	CORRECTED PER FIELD CHECK	2719
03N07 098	HAMLIN TIMOTHY M	546,100	510,000	OVERIDE TO RECENT FEE APPRAISAL VALUE	2885
14N15A 234	GOSWICK WILLIAM R	454,900	409,000	OVERIDE TO LISTING PRICE	2881
15N12B 504	KHURRAMOV SANDAR E	186,540	175,940	ADJUSTED FOR EXTREME DEPRICIATION	2858
15N15B 061	GARAY GUILLERMO COPLAN	241,820	238,120	CORRECTED PER FIELD CHECK	2897
15N17D 074	BORS TYLER M	208,140	199,340	ADJUSTED FOR EXTREME DEPRECIATION	2873
15N20A 025	HELTON NICHOLAS &	181,530	150,930	CORRECTED PER FIELD CHECK	2887
15N22H 042	HENDRIX JOSEPH W &	413,300	385,000	OVERIDE TO RECENT FEE APPRAISAL VALUE	2875
15N24C 099	AYERS LEWIS E JR	201,950	193,750	CORRECTED PER FIELD CHECK	2871
91N20 B010	LLORENS RAOUL & PEGGY	139,700	129,500	CORRECTED PER FIELD CHECK	2913
93N00 011	WHITLOCK RAYMOND MARK	757,900	450,800	ADJUSTED FOR RESIDENTIAL USE	2728
13		4,822,710	4,164,010		

City Codes

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Rickey L. Hill

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06/10/2020 15:21 | CHEROKEE COUNTY
 sswindel1 | YEAR-TO-DATE BUDGET REPORT

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FOR 2020 12

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11550000 TAX ASSESSOR							
11550000 511100	REGULAR EMPLOYEE	1,344,349	0	1,344,349	882,793.92	461,555.08	65.7%
11550000 511115	PERFECT ATTENDA	0	0	0	4,321.78	-4,321.78	100.0%*
11550000 511116	SHORT TERM DISA	0	0	0	328.76	-328.76	100.0%*
11550000 511200	PART TIME/TEMP	19,828	0	19,828	8,700.00	11,128.00	43.9%
11550000 511300	OVERTIME	8,240	0	8,240	5,556.55	2,683.45	67.4%
11550000 512101	GROUP INSURANCE	228,925	0	228,925	185,677.64	43,247.36	81.1%
11550000 512102	GROUP INSURANCE	1,501	0	1,501	1,044.66	455.34	69.7%
11550000 512103	GROUP INSURANCE	7,872	0	7,872	6,044.45	1,827.55	76.8%
11550000 512104	GROUP INSURANCE	3,293	0	3,293	2,301.20	991.80	69.9%
11550000 512105	GROUP INSURANCE	878	0	878	601.60	276.40	68.5%
11550000 512106	EMPLOYEE ASSIST	279	0	279	190.85	88.15	68.4%
11550000 512200	SOCIAL SECURITY	85,089	0	85,089	51,311.68	33,777.32	60.3%
11550000 512300	MEDICARE	19,901	0	19,901	12,000.32	7,900.68	60.3%
11550000 512402	RETIREMENT CONT	0	0	0	7,027.81	-7,027.81	100.0%*
11550000 512403	DEFINED BENEFIT	202,888	0	202,888	114,849.69	88,038.31	56.6%
11550000 521200	PROFESSIONAL	229,650	0	229,650	243,226.50	-13,576.50	105.9%*
11550000 521214	PROF SVCS - LEG	64,000	0	64,000	13,118.40	50,881.60	20.5%
11550000 522118	DISPOSAL-SHREDD	600	0	600	.00	600.00	.0%
11550000 522202	VEHICLE MAINTEN	10,000	0	10,000	8,515.88	1,484.12	85.2%
11550000 522203	VEHICLE REPAIRS	0	0	0	824.15	-824.15	100.0%*
11550000 522320	RENTAL OF EQUIP	0	0	0	1,461.19	1,295.81	53.0%
11550000 523110	INSURANCE DEDUC	2,757	0	2,757	782.26	-782.26	100.0%*
11550000 523200	COMMUNICATIONS	0	0	0	21,089.37	10,230.63	67.3%
11550000 523201	CELL PHONE	31,320	0	31,320	2,092.87	-942.87	182.0%*
11550000 523250	POSTAGE	1,150	0	1,150	46,883.26	6,816.74	87.3%
11550000 523400	PRINTING AND BI	15,850	0	15,850	14,596.68	1,253.32	92.1%
11550000 523500	TRAVEL	36,354	0	36,354	5,262.65	31,091.35	14.5%
11550000 523600	DUES AND FEES	3,645	0	3,645	5,884.00	-2,239.00	161.4%*
11550000 523700	EDUCATION AND T	11,500	0	11,500	4,689.13	6,810.87	40.8%
11550000 531100	GENERAL SUPPLIE	18,200	0	18,200	7,869.50	10,330.50	43.2%
11550000 531270	GASOLINE	20,000	0	20,000	7,411.45	12,588.55	37.1%
11550000 531400	BOOKS AND PERIO	1,404	0	1,404	371.95	1,032.05	26.5%
11550000 531660	NON ASSET COMPU	148,784	0	148,784	137,243.67	11,540.33	92.2%
11550000 531700	OTHER SUPPLIES	2,500	0	2,500	98.75	2,401.25	4.0%
11550000 581200	CAPITAL LEASE P	80,504	0	80,504	46,702.28	33,801.72	58.0%
11550000 582200	CAPITAL LEASE I	17,837	0	17,837	8,422.64	9,414.36	47.2%
TOTAL TAX ASSESSOR		2,672,798	0	2,672,798	1,859,298.49	813,499.51	69.6%
TOTAL GENERAL FUND		2,672,798	0	2,672,798	1,859,298.49	813,499.51	69.6%
TOTAL GENERAL FUND		2,672,798	0	2,672,798	1,859,298.49	813,499.51	69.6%

69.67%

Board of Tax Assessors Meeting

Minutes of the May 28, 2020 Meeting

Members Participating via Teleconference in accordance with the OCGA 50-14-1 (g) Open Meetings Act due to the COVID-19 pandemic: Dennis Conway

Members Present: Larry Berry, MaryBeth Burnette, Daniel Clifford and Tommy Mann were present for the meeting.

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Allan Wooten and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

Call to Order: Larry Berry called the meeting to order at 9:00 a.m.

Adoption of Agenda: Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Tommy Mann. The motion passed unanimously.

Approval of Minutes: Motion by MaryBeth Burnette to approve the May 7, 2020 minutes, seconded by Tommy Mann. The motion passed unanimously.

Public Comments: None.

New Business: Motion by MaryBeth Burnette to move Batch E-1, Batch E-2, 2020 Homestead Table Additions, Batch 3, Batch 3-1, Batch 3A, Batch MH1, Batch EX-1-1, Batch 5, Batch 5A to consent agenda and follow staff recommendations, seconded by Tommy Mann. The motion passed unanimously.

I. New Business:

Consent Agenda:

Digest Changes:

Front Office, Charlotte Sims, Receiver of Record

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

2020 Homestead Table Additions

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, Residential Digest

Batch 3-1, Residential Digest

Batch 3A, Residential Appeal Changes

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch EX-1-1, Current Year Changes Additional

Rural Department, Trey Stephens, Senior Appraiser
Batch 5, Property Digest Changes
Batch 5A, Rural Appeal Changes

- II. Batch EX-1 was pulled for further discussion. Board approved EX-1 following staff recommendation.
- III. **Approval of 2020 Commercial / Industrial Real Property Notice List:** Motion by Daniel Clifford to approve, seconded by MaryBeth Burnette. The motion passed unanimously.
- IV. **Discussion of Re-Opening Options:** Motion to approve re-opening the Tax Assessor's office under social distancing protocol on June 1, 2020 by MaryBeth Burnette, seconded by Daniel Clifford. The motion unanimously.

V. Chief Appraiser's Report

2020 Budget Review

A 2021 Budget amendment to include the Spatial Appeal Module has been submitted to the County Manager, but not yet approved.

Building and Grounds have built out the basement of our building for the Elections department use until the November 2020 election.

Current 2020 Digest Stats:

Commercial:	Industrial:	Overall:
Ratio: 38.83	Ratio: 38.05	Ratio: 38.36
COD: 6.95	COD: 7.51	COD: 6.28
PRD: 1.0582	PRD: .9995	PRD: 1.0092

We have had 157 appeals as of May 27, 2020.

Allan Wooten is retiring after 13 years with the county as a Rural Field Appraiser. His last day will be Monday, June 1st, 2020.

The next meeting will be on Thursday, June 11, 2020 at 9 AM.

VI. Attorney's Report / Executive Session: None

- VII. **Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Daniel Clifford. The motion passed unanimously.

Larry Berry, Chairman

Jenny Thomas, Secretary