

**Cherokee County Board of Tax Assessors  
Regular Meeting  
October 08, 2020**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: September 24, 2020 Meeting**

**IV. Public Comments**

**V. New Business:**

**Consent Agenda:**

**Digest Changes:**

Front Office, Becky Parker, Receiver of Record

**Batch E-1**, Dropped Exemptions

**Batch E-1-1**, Current Year Changes

**Batch E-2**, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Digest Changes

**Batch P3**, Appeal Changes

**Batch P4**, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch 1**, Current Year Changes

**Batch 1-1**, 2020 Appeal Changes, Additional

**Batch 1A**, 2020 Appeal Changes

**Batch 1B**, Certify to BOE

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3**, Digest Changes

**Batch 3A**, Appeal Changes

**Batch 3A-1**, Appeal Changes, Additional

**Batch 3B**, Certify to BOE

Rural Department, Trey Stephens, Senior Appraiser

**Batch 5**, Current Year Changes

**Batch 5A**, Appeal Changes

**Batch 5B**, Certify to BOE

**Batch 5CA**, CUVA Approvals

**Batch 5CB**, Conservation Use Breaches

**Batch 5CR**, CUVA Releases

**Batch 5P**, Previous Tax Year Changes

**VI. Approval of 2020 State Utilities Digest**

**VII. Deputy Chief Appraiser's Report**

**VIII. Attorney's Report / Executive Session**

**IX. Adjournment**

# BATCH E-1 DROPPED EXEMPTIONS 2020

Meeting Date: 10/8/2020

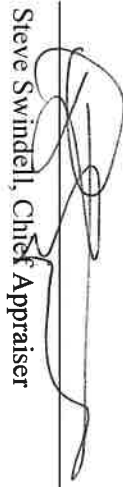
TAX YEAR 2020

**PROPERTY ID**      **NAME**      **EXEMPTION**      **REASON**      **CITY CODE**

04N04C-006 B      MARBLE, CHRISTOPHER      ESC(L05)      MOVED, OWNER DECEASED      01

  
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Becky Parker, Senior Appraiser

  
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Steve Swindell, Chief Appraiser

# BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 10/8/2020

PROPERTY ID	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	CITY CODE
02N03B-067	LEAMAN, KARIN	ES3(L01)	GRANTED EXEMPTION PER UPDATED DOCS	225,600	01
14N20A-226	MORTON, RODNEY POSEY	ESC(L04)	GRANTED EXEMPTION PER UPDATED DOCS	331,412	03
15N16-082	7 TEQUILAS MEXICAN		CHANGED TAX DIST FROM 01 TO 04		04
15N26I-048	SHYMLOCK, MILTON BERNARD	ESC(L05)	GRANTED EXEMPTION PER UPDATED DOCS	386,800	01
21N05-119	KERSHNER, MARK JOEL	ES5(L20)	GRANTED EXEMPTION PER UPDATED DOCS	160,600	01

  
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 Becky Parker, Senior Appraiser


  
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 Steve Swindell, Chief Appraiser

# BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2020

Meeting Date: 10/8/2020

MAP & PARCEL	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	City
03N05 - 016	EDWARDS, MICHAEL Y	ESC (L05)	REMOVED IN ERROR	234300	01
03N11 - 229	HILL, KATHRYN T	ESC(L05)	REMOVED IN ERROR	129,400	01
13N08A- 037	FINK, SUSAN SHIVERS	ES3(L01)	EXEMPTIONS REMOVED IN ERROR DUE TO DEED CHANGE	324,900	01
14N03 - 039	NICHOLAS, LINDA J	ES3 (L01)	REMOVED IN ERROR	205500	01
21N12D- 067	SMITH, LINDA ANNE	ES3(L01)	EXEMPTIONS REMOVED IN ERROR	129,700	01

  
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Becky Parker, Senior Appraiser

  
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Steve Swindell, Chief Appraiser

**BOA Standard Agenda (P1)**  
**10/8/2020**

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PROFESSIONAL HEALTHCARE SOLUTIONS	07	109703	B	R&R	2020	6,601	12,038		30 Day	Processed late 2020 return.
HEGMAN MICHAEL J	01	115146	M	R	2020	9,613	0		None	Boat reported sold in 2019.
MOSTERLEER, KENNETH E	01	131295	M	R	2020	3,730	0		None	Boat reported sold in 2018.
HARRINGTON GENE N	01	136020	M	R	2020	15,500	0		None	Duplicate for account 143784.
MOON, MARIANE G	01	140016	M	R	2020	11,381	0		None	Boat reported sold in 2019.
WINDSONG PROPERTIES LLC	01	141018	B	R	2020	39,647	0		None	Business reported closed in 2019.
DCA PARTNERS LLC	01	141471	B	R	2020	12,690	0		None	Duplicate for account 143238.
HILL CHARLES W	01	142608	M	R	2020	12,399	0		None	Boat reported total loss in 2018.
DEANGELIS, DANIEL L	01	142734	M	R	2020	46,385	0		None	Boat reported sold in 2019.
J SMITH LANIER & CO	07	143579	B	R&R	2020	26,657	26,657		30 Day	Updated Tax district from 01 to 07.
CARROLL, ANDREW	01	144310	M	R	2020	7,590	0		None	Boat reported sold in 2018.
LLOYD, TINIKA N	01	144877	M	R	2020	7,611	0		None	Boat reported sold in 2017.
LOCKARD, DAVID A	01	144879	M	R	2020	9,011	0		None	Boat is reported to Bartow County.
SOUTHEAST RESTORATION GROUP OF GA	04	82539	B	R&R	2020	206,377	218,710	7770	30 Day	Processed late 2020 return.

*[Signature]*  
TMA Account Manager

10/8/2020

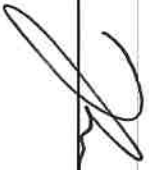
Date Approved By Board

*[Signature]*  
Chief Appraiser

**BOA Appeals Agenda (P3)**  
**10/8/2020**

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
FIFTH THIRD BANK	01	115783	B	R&R	2020	86,962	87,916		None	2020-236	Signed Value Agreement.
REID MIEGEL	01	132033	M	R&R	2020	7,624	7,225		None	2020-235	Signed Value Agreement.
CHRISTOPHER MCCORMICK	01	142849	M	R&R	2020	25,148	24,000		None	2020-212	Signed Value Agreement.
RT3 ARCHITECTS	03	143636	B	R&R	2020	29,830	914		None	2020-311	Signed Value Agreement.
INNOVATIVE SERVICES LLC	01	144034	B	R&R	2020	86,962	39,373		None	2020-314	Signed Value Agreement.
J LYNDON FINANCIAL LLC	03	143660	B	R&R	2020	55,340	10,399	10399	None	2020-303	Signed Value Agreement.
LAUREN MURPHY	01	145506	A	R	2020	24,000	-		None	2020-243	Signed Value Agreement.

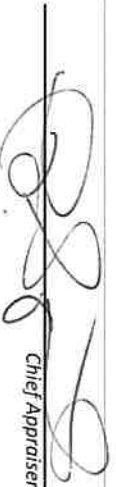
TMA Account Manager



10/8/2020

Date Approved By Board

Chief Appraiser



## Certify to BOE Agenda (P4) 10/8/2020

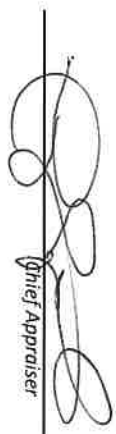
Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
LEAD EDGE DESIGN GROUP INC	Lead Edge Design Group 300 Parkbrooke Place, Ste 100 Woodstock, GA 30189	01	143026	2020	2020-240	168,215	Certify to BOE
MIRANDA ERICK J	Erick Y. Miranda 3003 Towne Mill Ave Canton, GA 30114	01	144981	2020	2020-316	5,394	Certify to BOE



TMA Account Manager

10/8/2020

Date Approved By Board



Chief Appraiser

**COMMERCIAL / INDUSTRIAL DIGEST CHANGES**

Tax Year: 2020

Batch: 1 - Current Year Changes

Meeting Date: Thursday, October 8, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
14N23 - 003	RITCHIE, JUDI J. & JONES, JU	\$917,930	\$905,130	CORRECTED ACREAGE FROM 3.31 TO 3.15 PER MAPPING	





Gregg D. Bouthier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser



**COMMERCIAL / INDUSTRIAL DIGEST CHANGES**

Tax Year: 2020

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

Meeting Date: Thursday, October 8, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N12 - 017 A	WORTHING WOODSTOCK LL	\$7,945,000	\$7,945,000	CORRECTED CITY CODE TO 07	2011-0000
15N17 - 050	CITY OF WOODSTOCK	\$109,230	\$109,230	CORRECTED CITY CODE TO 07	2011-0000



Gregg D. Boutlier, Senior Commercial Apprais

Steve Swindell, Chief Appraise

# 1A: Commercial Appeal Changes

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N01 087 M	DEWAR JOHNSON LLC INVOKE TAX PARTNERS	169,500	144,000	2020 299C VALUE AGMNT (NO NOTICE) CERTIFY TO BOE	5090 02	
03N01 087 N	JT BALL GROUND LP INVOKE TAX PARTNERS	404,200	363,825	2020 299C VALUE AGMNT (NO NOTICE) CERTIFY TO BOE	5091 02	
14N22A 060 B	DDRM RIVERSTONE PLAZA LLC ERNST & YOUNG	22,563,840	21,000,000	2020 VALUE AGMNT (NO NOTICE) CERTIFY TO BOE	4953 03	
14N22A 060 C	DDRM RIVERSTONE PLAZA LLC ERNST & YOUNG	4,208,530	3,787,677	2020 VALUE AGMNT (NO NOTICE) CERTIFY TO BOE	4952 03	
94N04 059	PHILLIPS LELAND	12,000	5,000	2020 299C VALUE AGMNT (NO NOTICE) CERTIFY TO BOE	4713 02	
94N04 061	PHILLIPS JASPER DALTON &	36,000	20,000	2020 299C VALUE AGMNT (NO NOTICE) CERTIFY TO BOE	4714 02	
6		27,394,070	25,320,502			

*Mark A. Miller*

*[Signature]*

# 1B: Commercial Certify to BOE

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N01 087 V	SOUTHERN SKY DEVELOPMENT LLC JOSEPH H FOWLER ESQ	1,585,500	1,268,400	CERTIFY TO BOE ( 2ND APPEAL )		5274 02
15N05 144F-7	EAGLE DRIVE CENTRE LLC JIM MUDD REALTY ADVISORS L	720,740	662,540	CERTIFY TO BOE ( 2ND APPEAL )		5391 01
	2	2,306,240	1,930,940			

*Met at: [Signature]*

*[Signature]*

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 10/8/2020

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LEDBETTER BEN & BETTY	13N02 018 001 5451665		\$0	\$20,700	ADD TO 2020 PREBILL DIGEST EXEMPTIONS REMOVED (SEE 13N02 018)

SENIOR APPRAISER:

*Sam Hae*

CHIEF APPRAISER:

Account # 5451665  
Parcel # 13N02 018

2021 Cherokee Co Prebill Mfg Housing PRC

10/7/2020 9:46:25 AM

**Owner Info**

Owner	LEDBETTER BEN &	Location	265 ROCK HOUSE RD
Addr 1	LEDBETTER BETTY	Tax Dist	01
Addr 2	265 ROCK HOUSE RD	Park Name	
Addr 3		Lot #	
City, ST Zip	WALESKA, GA 301832594	Decal #	0
		Year	2020

**General Info**

Make	BELLCREST HOMES	Ext Wall	Aluminum/Vinyl Siding
Model	BELLCREST II (SGL/MULTI)	Roofing	Asphalt or Composition
Class	AV	Foundation	Piers&Subfloors
Serial #	GBHMN53532AMB	Heat/Air	Air-ducted w AC
Yr Built	1999	Fireplace	Pre Fabricated
Eff Yr Built	1999	# Bedrooms	4
Size	24x56	# Full Baths	2
Story Hgt	1	# Half Baths	0
Purchase \$	0	Extra Fxlt	0
Purch Date	May	Condition	Average

**Calculations**

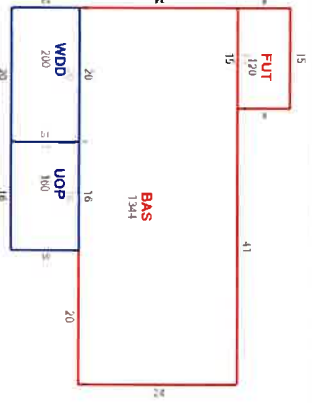
RCN	48,370
Calc Depr	0.38
Ovr Depr	0.00
Func Obs	1.00
Econ Obs	1.00
MH Calc	18,300

Add Ons	2,400
Total FMV	20,700



ADDED TO 2020 PREBILL DIGEST 10/8/2020 BATCH MH1: TAN/WHT PIC16 HUD PLATE MISSING SEV OBNSV'S SW/DAUGHTER 12/13#94; 2015-05-13 - CHARLOTTE - CORRECTED MAILING ADDRESS BACK TO ROCK HOUSE RD PER AMBER LEDBETTER LUMPKIN; 2015-05-18 - AMBER - CHANGED PHYSICAL AND MAILING ADDRESS AFTER VERIFYING WITH MAPPING AND PROPERTY OWNER; 2019-01-22 - CHARLOTTE - REMOVED ESC/EL4 EXEMPTION FOR 2019(LEDBETTER)D

Item	Size	Area	Year	Grade	Ovr Dep	Dep	Value
FINISHED UTILITY	8x15	120	1999	1.00	0.50	0.37	960
WOOD DECK	10x20	200	1999	1.00	0.50	0.37	900
UNFINISHED OPEN PORCH	10x16	160	1999	1.00	0.50	0.37	540




**RESIDENTIAL DIGEST - Batch: 3**

**Tax Year: 2020**

**Meeting Date: 10/08/2020**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
21N05A- -001	MCCASSEY, WILLIAM	\$251,430	\$241,030	ERROR CORRECTION FOR TAX YEAR 2020
91N18 - B-005	ROSE, AMELIA & EDITH W. MCCOY	\$180,750	\$151,950	ERROR CORRECTION FOR TAX YEAR 2020

  
\_\_\_\_\_  
Ricky Hitt, Senior Residential Appraiser

  
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Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 10/08/2020**

# 3A: Residential Appeal Changes

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N13C 056	FRONEBARGER BURTON E.	130,840	111,740	VALUE AGREEMENT- NO NOTICE REQUIRED	4725 01	
15N24X 011	AL-MANDI NABELL	391,700	377,800	VALUE AGREEMENT- NO NOTICE REQUIRED	2651 07	
21N12A 075	ABERNATHY L. REBECCA	119,420	100,820	VALUE AGREEMENT- NO NOTICE REQUIRED	3988 01	
3		641,960	590,360			

*Andy J. Hill*

*[Signature]*

# 3A-1

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N03A 017	DEB & CHEYENNE CRAIG MEFFERT	62,000	55,000	OVERRIDE TO RECENT SALE VALUE	3009 01	
1		62,000	55,000			

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# 3B: Residential Certify to BOE

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N07 215	BAUER GERALD A &	638,400	630,000	CERTIFY TO BOE (2nd APPEAL)	4104 01	
03N24 021 D	BARRON JEANNE O &	823,800	808,600	CERTIFY TO BOE (2nd APPEAL)	4534 01	
15N04B 173	SAMMS GILLETTE V. &	255,150	254,650	CERTIFY TO BOE (2nd APPEAL)	4887 01	
15N04E 415	GASS DAVID NEIL & JACQUELYN E	483,900	457,900	CERTIFY TO BOE (2nd APPEAL)	4723 01	
15N06K 092	NUNEZ ELIZABETH A FLORES	240,000	236,700	CERTIFY TO BOE (2nd APPEAL)	4359 01	
15N26 175	BERGGREN JASON T	306,840	289,240	CERTIFY TO BOE (2nd APPEAL)	4918 01	
21N09B 095	MORITZ NIGEL	172,130	165,330	CERTIFY TO BOE (2nd APPEAL)	4251 01	
94N04 038	ARTHUR DAVID S. & JULIE B. GEORGIA TAX APPEALS, LLC	404,180	380,180	CERTIFY TO BOE (2nd APPEAL)	5156 02	
8		3,324,400	3,222,600			

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## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): **2020**

Batch # **5** Current Tax Year Changes

Meeting Date: **Thursday, October 8, 2020**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N25 - -030	BELL, WILLIAM ABRAHAM & B	\$243,700	\$217,100	FMV	CORRECTED ACREAGE PER DEED; CORRECTED FOR 2020 TY; NEW NOTICE
03N25 - -030 B	BELL, SUMMER BROOKE	\$138,200	\$39,300	FMV	DUPPLICATED HOUSE; DELETED HOUSE FOR 2020 TY; NEW NOTICE
03N30 - -044	FOUR BEAT FARM, LLC	\$1,307,200	\$942,500	FMV	CAMA CONVERSION ERROR; CORRECTED FOR 2020 TY; NEW NOTICE
13N07 - -033	JARVIS SPRING LAKES, LLC	\$16,633	\$16,633	CUV	
13N07 - -033	JARVIS SPRING LAKES, LLC	\$1,178,900	\$999,700	FMV	HOUSE MOVED FROM THIS PARCEL TO 13N07-033G FOR 2020 TY; NEW NOTICE
13N07 - -033 C	MOSTELLER, DANIEL COLE &	\$0	\$0	CUV	
13N07 - -033 D	GOLDEN WAY FARM, LLC	\$140,100	\$135,100	FMV	CAMA CONVERSION ERROR; CORRECTED FOR 2020 TY; NEW NOTICE
13N07 - -033 G	MARTIN, RUSSELL OWEN & M	\$331,300	\$280,500	FMV	CAMA CONVERSION ERROR; CORRECTED FOR 2020 TY; NEW NOTICE
13N07 - -033 H	HAVEN BAILEY, LLC	\$0	\$0	CUV	
14N27 - -080	WHEELER, BARBARA	\$306,300	\$279,300	FMV	HOUSE MOVED HERE FROM 13N07-033; CORRECTED FOR 2020 TY; NEW NOTICE
14N30 - -087 B	CARROLL, CURTIS & CARROLL,	\$148,200	\$327,400	FMV	
15N10 - -004 B	CODY, HERVE	\$0	\$0	CUV	
		\$765,800	\$633,400	FMV	PER MAPPING, ACREAGE CORRECTED FOR 2020 TY; NEW NOTICE
		\$0	\$0	CUV	
		\$498,200	\$498,200	FMV	ERROR IN CUV ACREAGE; CORRECTED FOR 2020 TY; NEW NOTICE
		\$15,675	\$13,157	CUV	
		\$0	\$161,600	FMV	NO CHANGE IN VALUE; PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07-
		\$0	\$0	CUV	WOODSTOCK FOR 2020 TY
15N10 - -008	NEWSOME, KEVIN R.	\$0	\$152,700	FMV	NO CHANGE IN VALUE; PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07-
		\$0	\$0	CUV	WOODSTOCK FOR 2020 TY

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
15N11 - -038 A	FAITH COMMUNITY CHURCH I	\$0	\$222,000	FMV	NO CHANGE IN VALUE. PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07- WOODSTOCK FOR 2020 TY
15N12 - -017	PULTE HOME COMPANY, LLC	\$0	\$140,300	FMV	NO CHANGE IN VALUE. PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07- WOODSTOCK FOR 2020 TY
15N14D- -051	BROOK, BILLY C.	\$154,980	\$101,480	FMV	CAMA CONVERSION ERROR. CORRECTED FOR 2020 TY; NEW NOTICE
15N14D- -128	RCM MAGNOLIA TRACE, LLC	\$0	\$292,300	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N14D- -132	RCM MAGNOLIA TRACE, LLC	\$0	\$42,000	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N14D- -133	BAILEY, PAUL E.	\$0	\$131,410	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -066	LUNSFORD, JAMAE NICOLE	\$0	\$118,900	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -069	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$117,000	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -070	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$113,890	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -071	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$3,000	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -071 A	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$244,730	FMV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
15N15 - -071 C	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$310,000	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -072	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$1,362,500	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -075	DD HSP, LLC C/O DAVIS DEVEL	\$0	\$486,100	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N15 - -083	ZUCKER, EDITH B.	\$0	\$235,600	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N16 - -067	MERITAGE HOMES OF GEORGI	\$0	\$3,502,480	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N16 - -084	PR TURNER, LLC	\$0	\$42,380	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N16 - -085	PR TURNER, LLC	\$0	\$144,900	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N16 - -086	PR TURNER, LLC	\$0	\$86,200	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N20 - -382 B	MIXON, CHRISTOPHER D.	\$0	\$327,630	FMV CUV	NO CHANGE IN VALUE. PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY
15N24 - -137	AVIN PROPERTIES, LLC	\$0	\$402,800	FMV CUV	NO CHANGE IN VALUE. PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07- WOODSTOCK FOR 2020 TY

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
15N29 - -004 C	HANGAR 10, LLC	\$42,000 \$0	\$21,000 \$0	FMV CUV	PER FEMA FLOOD MAPS, 3/4 OF TRACT WITHIN FLOOD AREA; ADJUSTED FOR 2020 TY; NEW NOTICE
15N30 - -242	HILL, CRAIG	\$190,300 \$0	\$217,300 \$0	FMV CUV	PER LATE FILED DEED, ACREAGE ADJUSTED FOR THIS PARCEL FOR THE 2020 TY; NEW NOTICE
22N12 - -060	EDMONDSON, BILLY & SHEREE	\$131,000 \$0	\$129,000 \$0	FMV CUV	CAMA CONVERSION ERROR; CORRECTED FOR 2020 TY; NEW NOTICE

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

# 5A: Rural Appeal Changes

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N12 148 G	HICKS ANDREW	763,000	682,800	NOTED CHANGES TO PORCHES AND DECKS. 8/20	4038 01	
15N18 022	BEAZER GAIN LLC COLD RIVER LAND, LLC	653,400	508,200	CHANGE PER OFFICE REVIEW. SEND 30 DAY.	3391 07	
2		1,416,400	1,191,000			



# 5B: Rural Certify to BOE

Meeting Date: 10/08/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N15 060 C	SPAID THOMAS JR. &	1,770,400	1,770,400	CERTIFY TO BOE.	2948	01
15N08 217	GRUBB JEFF FAMILY	127,440	125,040	NO CHANGE IN FMV. APPROVAL FOR CUVA FOR 2020 TY. CERT TO BOE 2ND APPEAL	4727	01
15N30 169 C	WAGENER LISA GEORGIA TAX APPEALS, LLC	571,100	571,100	CHANGE PER FIELD INSP CERT TO BOE. 2ND APPEAL	5157	01
3		2,468,940	2,466,540	NO CHANGE. SEND 30 DAY. SENT VALUE AGREEMENT VIA EMAIL ON 08/03/2020 AND 2ND ON 08/10/2020. N		



## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch #: SCA CUYA Approvals (Send New Notice)

Meeting Date: Thursday, October 8, 2020

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N13 - -018 A	CHERRY GROVE FARM, LLC	\$68,000 \$0	\$68,000 \$13,780	FMV CUV	2020 COVENANT APPLIED/GRANTED FOR 2020 TAX YEAR: NEW NOTICE
23N03 - 0-01T	TICKANETLEY TIMBER, LLC	\$430,000 \$0	\$638,458 \$0	FMV CUV	2020 QUALIFIED TIMBER PROPERTY APPROVED BY DEPARTMENT OF REVENUE; ADJUSTED VALUE PER DOR VALUATION

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser



## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, October 8, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N24 - -280	HARDIN, FRANCIS LANNING	\$0 \$38,273	\$849,330 \$0	FMV CUV	2014 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER. DEATH CERTIFICATE/LETTERS OF TESTAMENTARY PROVIDED; ESV REMOVED FOR 2020 TY

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Meeting Date: Thursday, October 8, 2020

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N07 - -024	SHAW, SUSAN A.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N24 - -280	HARDIN, FRANCIS LANNING	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, October 8, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N27 - -080	WHEELER, BARBARA	\$765,800 \$0	\$633,400 \$0	FMV CUV	PER MAPPING, ACREAGE CORRECTED FOR 2018 TY
14N27 - -080	WHEELER, BARBARA	\$765,800 \$0	\$633,400 \$0	FMV CUV	PER MAPPING, ACREAGE CORRECTED FOR 2019 TY

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00  
Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UANEMC					
BALL GROUND 002	1,888	47,212	47,212	18,885	<u>18,885</u>
CANTON 003	23,731	593,266	593,266	237,306	<u>237,306</u>
NELSON - CHEROKEE 005	709	17,716	17,716	7,086	<u>7,086</u>
COUNTY UNINCORPORATED 001	0	13,060,437	13,060,437	5,224,175	<u>5,224,175</u>
<b>Company Total</b>	26,328	13,718,631	13,718,631	5,487,452	<u>5,487,452</u>

\*\*\*\*\* NOTICE TO THE TAXPAYER \*\*\*\*\*

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

PROPERTY TAX COMPLIANCE  
AT&T CORPORATION  
1010 PINE ST  
SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: ~~40.00~~

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UANTT					
COUNTY UNINCORPORATED 001	0	215,703	277,238	110,895	<u>110,895</u>
<b>Company Total</b>	0	215,703	277,238	110,895	<u>110,895</u>

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: ~~40.00~~

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UANGLC					
BALL GROUND 002	62,393	1,559,824	1,559,824	623,930	623,930
CANTON 003	397,873	9,946,817	9,946,817	3,978,727	3,978,727
HOLLY SPRINGS 004	189,060	4,726,502	4,726,502	1,890,601	1,890,601
NELSON - CHEROKEE 005	15,528	388,198	388,198	155,279	155,279
WALESKA 006	12,541	313,532	313,532	125,413	125,413
WOODSTOCK 007	327,955	8,198,874	8,198,874	3,279,550	3,279,550
COUNTY UNINCORPORATED 001	3,007,865	75,196,637	75,196,637	30,078,655	30,078,655
<b>Company Total</b>	4,013,215	100,330,384	100,330,384	40,132,154	40,132,154

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(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
\_\_\_\_\_  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

ATT PROPERTY TAX GROUP  
BELLSOUTH TELLCOMMUNICATIONS,  
LLC  
1010 PINE ST  
SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: ~~40.00~~

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
USNBT					
BALL GROUND 002	0	1,993	2,570	1,028	1,028
CANTON 003	0	2,129	2,745	1,098	1,098
HOLLY SPRINGS 004	0	273,292	352,393	140,957	140,957
NELSON - CHEROKEE 005	0	245	316	126	126
WOODSTOCK 007	0	2,980,999	3,843,817	1,537,527	1,537,527
COUNTY UNINCORPORATED 001	0	11,787,680	15,199,497	6,079,799	6,079,799
<b>Company Total</b>	0	15,046,338	19,401,338	7,760,535	7,760,535

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

CBeyond COMMUNICATIONS,LLC  
100 CONGRESS AVE STE 1900  
AUSTIN TX 78701-2750

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UCNBC-001					
COUNTY UNINCORPORATED 001	0	1,357	2,376	950	<u>950</u>
<b>Company Total</b>	0	1,357	2,376	950	<u>950</u>

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Larry Berry

(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020

Date of Notice

(Signature) Chairman,  
County Board of Tax Assessors



Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UCNEMC					
CANTON 003	0	1,172,652	1,172,652	469,061	<u>469,061</u>
HOLLY SPRINGS 004	0	2,421,356	2,421,356	968,542	<u>968,542</u>
WOODSTOCK 007	0	10,902,710	10,902,710	4,361,084	<u>4,361,084</u>
COUNTY UNINCORPORATED 001	0	55,119,223	55,119,223	22,047,689	<u>22,047,689</u>
<b>Company Total</b>	0	69,615,941	69,615,941	27,846,376	<u>27,846,376</u>

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors



CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

DALTON UTILITIES  
PO BOX 869  
DALTON GA 30722-0869

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: ~~40.00~~

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UDNEMC					
COUNTY UNINCORPORATED 001	0	1,101,538	1,101,538	440,615	<u>440,615</u>
<b>Company Total</b>	0	1,101,538	1,101,538	440,615	<u>440,615</u>

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(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

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CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

DUKENET COMMUNICATIONS LLC  
PO BOX 7467  
CHARLOTTE NC 28241-7467

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
DNNCL					
WOODSTOCK 007	0	81,454	109,349	43,740	<u>43,740</u>
<b>Company Total</b>	0	81,454	109,349	43,740	<u>43,740</u>

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors



CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

ELLIJAY TELEPHONE COMPANY  
PO BOX O  
ELLIJAY GA 30540-0055

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UENTC					
COUNTY UNINCORPORATED 001	0	641,113	684,644	273,858	<u>273,858</u>
<b>Company Total</b>	0	641,113	684,644	273,858	<u>273,858</u>

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\_\_\_\_\_  
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10/08/2020  
Date of Notice



CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

GA NORTHEASTERN RAILROAD CO  
INC  
10752 DEERWOOD PARK BLVD  
JACKSONVILLE FL 32256-4849

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: ~~40.00~~

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UGNNRR					
BALL GROUND 002	0	808,912	808,912	323,565	323,565
CANTON 003	0	780,737	780,737	312,295	312,295
HOLLY SPRINGS 004	0	442,681	442,681	177,072	177,072
NELSON - CHEROKEE 005	0	52,570	52,570	21,028	21,028
WOODSTOCK 007	0	775,082	775,082	310,033	310,033
COUNTY UNINCORPORATED 001	0	2,661,140	2,661,140	1,064,456	1,064,456
<b>Company Total</b>	0	5,521,122	5,521,122	2,208,449	2,208,449

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors



CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

GC PIVOTAL, LLC  
7900 TYSONS ONE PL STE 1450  
MCLEAN VA 22102-5973

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: ~~40.00~~

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
GCNPV					
WOODSTOCK 007	0	423	583	233	233
<b>Company Total</b>	0	423	583	233	233

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**In addition to the taxes, a penalty of 10% will also be assessed due to your return not having been filed on time.**

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Larry Berry  
(Print Name) Chairman,  
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\_\_\_\_\_  
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10/08/2020  
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Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UGNPC					
BALL GROUND 002	134,053	3,351,311	3,351,311	1,340,524	<u>1,340,524</u>
CANTON 003	1,052,447	26,311,202	26,311,202	10,524,481	<u>10,524,481</u>
HOLLY SPRINGS 004	151,370	3,784,256	3,784,256	1,513,702	<u>1,513,702</u>
NELSON - CHEROKEE 005	165	4,130	4,130	1,652	<u>1,652</u>
WALESKA 006	19,576	489,369	489,369	195,748	<u>195,748</u>
WOODSTOCK 007	723,820	18,095,538	18,095,538	7,238,215	<u>7,238,215</u>
COUNTY UNINCORPORATED 001	4,049,396	101,234,896	101,234,896	40,493,958	<u>40,493,958</u>
<b>Company Total</b>	6,130,827	153,270,702	153,270,702	61,308,281	<u>61,308,281</u>

\*\*\*\*\* NOTICE TO THE TAXPAYER \*\*\*\*\*

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

Department of Revenue Proposed County Equalization Ratio: 40.00  
 County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CANTON							
Personal Property Acct. #145968	0	GU001 Surveillance Cameras	Z	1,000	1,000	400	<u>400</u>
<b>District Total</b>				1,000	1,000	400	<u>400</u>
COUNTY UNINCORPORATED 001							
14N21-079	0	Keithburg 44/12 KV S/S Lot		9,000	9,000	3,600	<u>3,600</u>
15N20-377	0	Sawnee E.M.C. #8 46/12 KV S/S Lot		10,000	10,000	4,000	<u>4,000</u>
<b>District Total</b>				19,000	19,000	7,600	<u>7,600</u>
<b>Company Total</b>				20,000	20,000	8,000	<u>8,000</u>

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Larry Berry  
 (Print Name) Chairman,  
 County Board of Tax Assessors

\_\_\_\_\_  
 (Signature) Chairman,  
 County Board of Tax Assessors

10/08/2020  
 Date of Notice

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

GEORGIA TRANSMISSION CORP  
2100 E EXCHANGE PL  
TUCKER GA 30084-5342

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UONNNP					
BALL GROUND 002	0	224,527	224,527	89,811	<u>89,811</u>
CANTON 003	0	343,413	343,413	137,365	<u>137,365</u>
HOLLY SPRINGS 004	0	950,108	950,108	380,043	<u>380,043</u>
NELSON - CHEROKEE 005	0	1,358,997	1,358,997	543,599	<u>543,599</u>
WOODSTOCK 007	0	12,507,462	12,507,462	5,002,985	<u>5,002,985</u>
COUNTY UNINCORPORATED 001	0	30,184,392	30,184,392	12,073,757	<u>12,073,757</u>
<b>Company Total</b>	0	45,568,899	45,568,899	18,227,560	<u>18,227,560</u>

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UMNCI					
CANTON 003	0	56,673	56,673	22,669	<u>22,669</u>
HOLLY SPRINGS 004	0	223	223	89	<u>89</u>
WOODSTOCK 007	0	93,523	93,523	37,409	<u>37,409</u>
COUNTY UNINCORPORATED 001	0	1,988	1,988	795	<u>795</u>
<b>Company Total</b>	0	152,407	152,407	60,963	<u>60,963</u>

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

PROPERTY TAX DEPT  
MCIMETRO ACCESS TRANSMISSION  
SERVICES CORP  
PO BOX 2749  
ADDISON TX 75001-2749

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UMNATS					
CANTON 003	0	849,135	849,135	339,654	<u>339,654</u>
WOODSTOCK 007	0	1,700	1,700	680	<u>680</u>
COUNTY UNINCORPORATED 001	0	2,236	2,236	894	<u>894</u>
<b>Company Total</b>	0	853,071	853,071	341,228	<u>341,228</u>

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Larry Berry  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice

CHEROKEE COUNTY BOARD OF ASSESSORS  
 2780 MARIETTA HWY STE 200  
 CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
 Public Utility Operating Properties  
 Tax Year 2020  
 Prepared on: 05-Oct-2020

NELSON BALLGROUND TELEPHONE  
 COMPANY  
 525 JUNCTION RD  
 MADISON WI 53717-2152

Department of Revenue Proposed County Equalization Ratio: 40.00  
 County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UNNBGT					
BALL GROUND 002	5,157	135,636	145,617	58,247	<u>58,247</u>
COUNTY UNINCORPORATED 001	23,430	616,229	661,576	264,630	<u>264,630</u>
<b>Company Total</b>	28,587	751,865	807,193	322,877	<u>322,877</u>

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Larry Berry  
 (Print Name) Chairman,  
 County Board of Tax Assessors

10/08/2020  
 Date of Notice

\_\_\_\_\_  
 (Signature) Chairman,  
 County Board of Tax Assessors

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

CO DUFF PHELPS LLC  
NETWORK TELEPHONE, LLC  
PO BOX 2629  
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UNNNTC					
WOODSTOCK 007	344	8,609	16,984	6,794	<u>6,794</u>
<b>Company Total</b>	344	8,609	16,984	6,794	<u>6,794</u>

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(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

10/08/2020  
Date of Notice



CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

SAWNEE ELECTRIC MEM CORP  
543 ATLANTA RD  
CUMMING GA 30040-2701

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
USNEMC					
CANTON 003	0	75,700	75,700	30,280	<u>30,280</u>
HOLLY SPRINGS 004	0	5,476,187	5,476,187	2,190,475	<u>2,190,475</u>
COUNTY UNINCORPORATED 001	0	25,738,078	25,738,078	10,295,231	<u>10,295,231</u>
<b>Company Total</b>	0	31,289,965	31,289,965	12,515,986	<u>12,515,986</u>

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County Board of Tax Assessors

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(Signature) Chairman,  
County Board of Tax Assessors

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Date of Notice

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

CO DUFF PHELPS LLC  
WINDSTREAM GEORGIA  
COMMUNICATIONS CORPORATION  
PO BOX 2629  
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UGNTES					
CANTON 003	246,988	3,435,429	5,769,892	2,307,957	<u>2,307,957</u>
HOLLY SPRINGS 004	94,300	1,311,644	2,202,940	881,176	<u>881,176</u>
WALESKA 006	35,050	487,513	818,791	327,516	<u>327,516</u>
COUNTY UNINCORPORATED 001	234,212	3,257,724	5,471,432	2,188,573	<u>2,188,573</u>
<b>Company Total</b>	610,550	8,492,310	14,263,055	5,705,222	<u>5,705,222</u>

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\_\_\_\_\_  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

10/08/2020  
\_\_\_\_\_  
Date of Notice

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2020  
Prepared on: 05-Oct-2020

CO DUFF PHELPS LLC  
WINDSTREAM KDL, LLC  
PO BOX 2629  
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
WSNKDL					
COUNTY UNINCORPORATED 001	3,826	85,161	85,161	34,064	<u>34,064</u>
<b>Company Total</b>	3,826	85,161	85,161	34,064	<u>34,064</u>

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CHANGE OF ASSESSMENT NOTICE  
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CO DUFF AND PHELPS  
WINDSTREAM NUVOX, LLC  
PO BOX 2629  
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 40.00  
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
WSNNV					
COUNTY UNINCORPORATED 001	27	669	1,371	548	<u>548</u>
<b>Company Total</b>	27	669	1,371	548	<u>548</u>

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Larry Berry

(Print Name) Chairman,  
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10/08/2020

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(Signature) Chairman,  
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Department of Revenue Proposed County Equalization Ratio: 40.00  
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Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
UNNZG					
CANTON 003	0	2,233	2,233	893	<u>893</u>
HOLLY SPRINGS 004	0	292,447	292,447	116,979	<u>116,979</u>
WOODSTOCK 007	0	467,920	467,920	187,168	<u>187,167</u>
COUNTY UNINCORPORATED 001	0	4,231,191	4,231,191	1,692,476	<u>1,692,476</u>
<b>Company Total</b>	0	4,993,791	4,993,791	1,997,516	<u>1,997,516</u>

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Larry Berry  
\_\_\_\_\_  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

10/08/2020  
\_\_\_\_\_  
Date of Notice

## Board of Tax Assessors Meeting

### Minutes of the September 24, 2020 Meeting

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

**Staff Present:** Steve Swindell and Kimberly Millsap 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 9:00am.

**Adoption of Agenda:** Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Tommy Mann.

**Approval of Minutes:** Motion by MaryBeth Burnette to approve the September 10, 2020 minutes, seconded by Tommy Mann and approved by all Members.

**Public Comments:** None.

**New Business:** Motion by MaryBeth Burnette to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch P4, Batch MH1, Batch EX-1, Batch 1, Batch 1A, Batch 1B, Batch 1H, Batch U1, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 5, Batch 5A, Batch 5B and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

#### IV. New Business:

##### **Consent Agenda:**

##### **Digest Changes:**

Front Office, Becky Parker, Receiver of Record

**Batch E-1**, Dropped Exemptions

**Batch E-1-1**, Current Year Changes

**Batch E-2**, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

**Batch P3**, 2020 Appeals

**Batch P4**, Certify to BOE

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch EX-1**, Current Year Changes

**Batch 1**, Current Year Changes

**Batch 1A**, 2020 Appeal Changes

**Batch 1B**, Certify to BOE

**Batch 1H**, Certify to Hearing Officer

**Batch U1**, Utilities Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser  
**Batch 3**, Digest Changes  
**Batch 3A**, Appeal Changes  
**Batch 3A-1**, Appeal Changes, Additional  
**Batch 3B**, Certify to BOE

Rural Department, Trey Stephens, Senior Appraiser  
**Batch 5**, Current Year Changes  
**Batch 5A**, Appeal Changes  
**Batch 5B**, Certify to BOE  
**Batch 5CR**, CUVA Releases

**I. Chief Appraiser Report:**

Steve reviewed the final 2020 Budget report.

The 2019 three-year Digest Review has been completed and submitted to the Department of Revenue. The 2020 Digest has been submitted to the Department of Audits.

2020 BOE hearings have begun via teleconference and the process is going well.

2020 tax bills have been mailed and we have experienced no conversion related problems.

Several staff members are on vacation this week. Steve will be out of the office for the next Board meeting.

Dennis requested that the Board consider sending a letter to Mr. Cooper to address the lack of employee salary increases.

The next meeting will be Thursday, October 8, 2020 at 9:00 AM.

**II. Attorney's Report / Executive Session: None**

**III. Adjournment:** Motion by Mary Beth Burnette to adjourn the Regular Meeting, seconded by Dennis Conway and approved by all Members.

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Larry Berry, Chairman

  
Kimberly Millsap, Secretary