

Cherokee County Board of Tax Assessors
Regular Meeting
October 22, 2020

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: October 08, 2020 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Record
Batch E-1, Current Year 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

Mobile Home Department, Janet Hall, Senior Appraiser
Batch MH1, Digest Changes

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, 2020 Appeal Changes
Batch 1B, Certify to BOE
Batch 1H, Certify to Hearing Officer
Batch U1, 2020 Utility Digest Changes
Batch U-P, 2018 & 2019 Utility Digest Changes

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

Rural Department, Trey Stephens, Senior Appraiser
Batch 5, 2020 Digest Changes
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch 5CB, CUVA Breaches
Batch 5CR, CUVA Releases

VI. Chief Appraiser's Report

VII. Attorney's Report/Executive Session

VIII. Adjournment

BATCH E-1 DROPPED EXEMPTIONS 2020

Meeting Date: 10/22/2020 TAX YEAR 2020

PROPERTY ID	NAME	EXEMPTION	REASON	CITY CODE
15N29 - 037	GOLDBERG ARNOLD I	ESC(L05)	DECEASED	01
22N06 - 159	ROOT PAUL W	ES5(L20)	APPLIED ON PARCEL 22N06-083	01
91N13 - 020 A	CARLTON CHRISTOPHER L	EL6(L15)	EXEMPTIONS WERE FOR PREVIOUS OWNER	03

Becky Parker

Becky Parker, Senior Appraiser

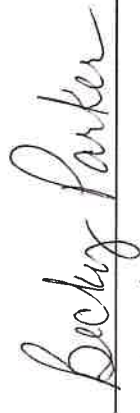
Steve Swindell

Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 10/22/2020

PROPERTY ID	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	CITY CODE
03N06 - 202	SELLARS WILLIAM M JR	ESC(L05WRONG CODE APPLIED CHANGED FROM L01 TO L05		517,200	01
13N06 - 133	MCMICHAEL TAYLOR	ES1(L13GRANTED EXEMPTION PER UPDATED DOCS		340,450	01
14N07 - 163	SLOAN DAVID LYNN	ES3(L01WRONG CODE APPLIED CHANGED FROM L13 TO L05		240,400	01
14N10C- 041	PHILLIPS NICOLE	EL6(L15GRANTED EXEMPTION PER UPDATED DOCS		359,900	03
15N02 - 134	SANDERS MARY B	ESC(L05GRANTED EXEMPTION PER UPDATED DOCS		122,300	01
15N09A- 062	MISERENDIO TAMMY K	EL6(L08GRANTED EXEMPTIONS PER UPDATED DOCS		175,900	01
15N18B- 112	SMITH ESTELLE(LIFE ESTATE)	ESC(L05WRONG CODE APPLIED CHANGED FROM L13 TO L05		305,200	07
15N20A- 214	STEINMETZ ERIC A	ESC(L07WRONG CODE APPLIED CHANGED FROM L13 TO L07		292,800	04
15N20F- 347	PARRISH ELLY R	ES3(L01WRONG CODE APPLIED CHANGED FROM L07 TO L01		292,700	04
15N21 - 123 B	HEKMAN PHILLIP H	ES3(L01SCHOOL TAX APPLIED FOR CHANGED CODE FROM L13 TO L01		449,100	01
15N22B- 068	LORCH ZACHARY JOSEPH	ES1(L13EXEMPTION CODE WAS NOT ADDED		132,300	01
15N29A- 157	BROOKS DUSTIN	ES1(L13WRONG CODE USED FOR EXEMPTION CHANGE L12 TO L13		178,100	01
22N20A- 027	HOLLAND CHARLOTTE ARMSTRONG	ESC(L05WRONG CODE USED CHANGED FROM ES1(L13) TO ESC(L05)		157,700	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2020

Meeting Date: 10/22/2020

MAP & PARCEL	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	City Code
03N22A- 011	CORN MARTHA LOUISE	ESC(L05)	HOUSE REBUILT A YEAR AFTER FIRE	342,300	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
10/22/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
CORDALE INC	07	103826	B	R	2020	35,672	0	0	None	Business moved out of Cherokee County.
LA BAMBA MEXICAN BAR & GRILL	01	133587	B	R&R	2020	26,360	28,822	0	30 Day	processed late 2020 return.
NORTH GEORGIA VEIN & WELLNESS	03	145349	B	R	2020	56,000	0	0	None	This account is a duplicate of Account No. 145785.
ROBERTS, BRIAN E	01	145135	M	R&R	2020	9,919	500	0	None	Reworked account based on information provided from tax payer.
ROBERTS, BRIAN E	01	131339	M	R	2020	2,435	0	0	None	Boat reported sold in 2017.
SALON LAFAYE	01	143615	B	R	2020	45,065	0	0	None	This account is a duplicate of Account No. 111395.
PROFESSIONAL HEALTHCARE SOLUTIONS	07	109703	B	R&R	2020	6,601	9,738	0	30 Day	Processed late 2020 return.
SCHOEN INSULATION SERVICES INC	01	38606	B	R&R	2020	11,116,874	10,209,149	0	30 Day	Reworked 2020 return based on new PILOT agreement TP entered into in 2019. Applied applicable percentage to 2019 additions per the terms of the agreement.


 TMA Account Manager


 Chief Appraiser


10/22/2020
 Date Approved By Board

BOA Appeals Agenda (P3)
10/22/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
DAVIS KNOLES GARNER	01	142039	M	R&R	2020	17,000	10,950		None	2020-219	Signed Value Agreement.
LAW OFFICE OF JENNY C SMITH LLC	07	143517	B	No Change	2020	16,600	16,600		None	2020-318	Signed Appeal Withdrawal.
MEADOWBROOK TREATS IN	04	140864	B	R&R	2020	329,033	264,247		None	2020-244	Signed Value Agreement.
MEADOWBROOK TREATS INC	01	145465	B	No Change	2020	265,885	265,885		None	2020-245	Signed Appeal Withdrawal.



TMA Account Manager

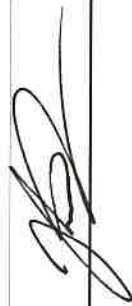


Chief Appraiser

10/22/2020
Date Approved By Board

Certify to BOE Agenda (P4) 10/22/2020

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
KELLOGG CREEK BOAT AND RV STORAGE	KELLOGG CREEK BOAT AND RV STORAGE 1450 KELLOGG CREEK RD ACWORTH, GA 30102 Danielle@marriettamarine.net	01	144039	2020	2020-307	75,300	Certify to BOE
PRIMROSE SCHOOL OF TOWNE LAKE PKWY	PRIMROSE SCHOOL OF TOWNE LAKE PKWY 401 SHERWOOD DR WOODSTOCK, GA 30188 Rdaltor235@gmail.com	01	30023	2020	2020-222	82,211	Certify to BOE
SMART BUILDERS SOLUTIONS LLC	SMART BUILDER SOLUTIONS LLC 110 VILLAGE TRL, STE 215 WOODSTOCK, GA 30188 Mbray@brayandjohnson.cim	07	145408	2020	2020-302	20,990	Certify to BOE
SOUTHERN BUSINESS CONSULTING	SOUTHERN BUSINESS CONSULTING DAVID W RICH 341 EAST MAIN ST, STE: 202 CANTON, GA 30114 David.rich@southernfirm.com	03	145435	2020	2020-317	43,455	Certify to BOE



TMA Account Manager

Chief Appraiser

10/22/2020

Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 10/22/2020

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
WATSON, DIANNE	14N22A 025 001 MH04688		\$1,000	\$0	REMOVE FROM 2020 PREBILL DIGEST NO VALUE
KIMBRELL, PATRICIA LYNN	15N02A 032 MH06584		\$71,200	\$71,468	MH05765 BURNED 09 2019 & REPLACED WITH MH06584 12 2019

SENIOR APPRAISER: *Jamie Hall*
CHIEF APPRAISER: *John Russell*

1A: Commercial Appeal Changes

Meeting Date: 10/22/2020

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 041	COLE MT CANTON GA LLC PARADIGM TAX GROUP	16,285,860	14,824,000	VALUE AGREEMENT (NO NOTICE RQD)	5405 01	
14N16B 046	CANTON COVE PROPERTIES LLC RYAN, LLC	8,190,777	7,699,000	VALUE AGREEMENT (NO NOTICE RQD)	5362 03	
14N23 092	SUNTRUST BANK RYAN, LLC	1,213,340	1,089,873	VALUE AGREEMENT (NO NOTICE RQD)	5371 03	
14N23 096	CATAHOULA LAND COMPANY IV LLC SMITH & HOWARD, PC	1,405,100	1,400,819	VALUE AGREEMENT (NO NOTICE RQD)	5384 03	
14N23A 022 C	PERLIS NEASE CANTON LLC RYAN, LLC	5,568,900	5,100,000	VALUE AGREEMENT (NO NOTICE RQD)	5367 03	
14N24 012 A	WALDEN CROSSING - RYAN, LLC	26,576,300	25,624,500	VALUE AGREEMENT (NO NOTICE RQD)	5372 03	
15N04 066	CC EAGLE WATCH LLC RYAN, LLC	5,467,000	4,500,000	VALUE AGREEMENT (NO NOTICE RQD)	5365 01	
15N05 144 L	TOWNE LAKE MEMORY CARE LLC RYAN, LLC	5,000,200	4,338,500	VALUE AGREEMENT (NO NOTICE RQD)	5411 01	
15N11 010 C	BRANCH BANKING & TRUST COMPANY RYAN, LLC	809,800	756,085	VALUE AGREEMENT (NO NOTICE RQD)	5370 07	
15N13 008 G	CATAHOULA LAND COMPANY LLC SMITH & HOWARD, PC	735,800	735,800	VALUE AGREEMENT (NO NOTICE RQD)	5385 03	
15N13 089	ABF HORIZON LLC	511,660	450,000	VALUE AGREEMENT (NO NOTICE)	4546 01	
15N13A 037	STEPHENSON JOSEPH W &	805,800	733,278	VALUE AGREEMENT (NO NOTICE RQD)	5331 03	
15N25D 049C14	ICON PROPERTIES INC MARVIN F POER & COMPANY	69,665	54,124	VALUE AGREEMENT (NO NOTICE RQD)	4756 04	
15N25D 049C16	ICON PROPERTIES INC MARVIN F POER & COMPANY	57,565	46,433	VALUE AGREEMENT (NO NOTICE RQD)	4758 04	
15N25D 049C17	ICON PROPERTIES INC MARVIN F POER & COMPANY	70,465	55,634	VALUE AGREEMENT (NO NOTICE RQD)	4759 04	
15N25D 049C18	ICON PROPERTIES INC MARVIN F POER & COMPANY	72,365	56,978	VALUE AGREEMENT (NO NOTICE RQD)	4760 04	
15N25D 049C19	ICON PROPERTIES INC MARVIN F POER & COMPANY	80,665	67,530	VALUE AGREEMENT (NO NOTICE RQD)	4761 04	
15N25D 049C20	ICON PROPERTIES INC MARVIN F POER & COMPANY	98,765	87,365	VALUE AGREEMENT (NO NOTICE RQD)	4762 04	
15N26 154 T	CATAHOULA LAND COMPANY III LLC SMITH & HOWARD, PC	1,031,330	1,031,330	VALUE AGREEMENT (NO NOTICE RQD)	5387 01	
15N26 155 E	SUNTRUST BANK RYAN, LLC	980,000	921,200	VALUE AGREEMENT (NO NOTICE RQD)	5369 04	

1A: Commercial Appeal Changes

Meeting Date: 10/22/2020 Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N06 039	SIARAM CORPORATION RYAN, LLC	7,239,900	6,956,822	VALUE AGREEMENT (NO NOTICE RQD)	5368 01	
91N21 131	190 JTP ST LLC EQUITAX PROPERTY TAX ADVI	697,892	664,600	VALUE AGREEMENT (NO NOTICE RQD)	5016 03	
22		82,969,149	77,193,871			

Mr. J. [Signature]

John [Signature]

1B: Commercial Certify to BOE

Meeting Date: 10/22/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N02 F001	HEWATT MARVIN ENTERPRISES INC .JIM NASH	700,793	662,993	CERTIFY TO BOE (2ND APPEAL)		5388:03
		700,793	662,993			

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1H

Meeting Date: 10/22/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 068	BELLS FERRY LLC PROPERTY TAX CONSULTANTS	1,313,400	1,062,500	CERTIFY TO HEARING OFFICER (2ND APPEAL)	4968	01
1		1,313,400	1,062,500			

Murray K. Burt

Steve Sunbell

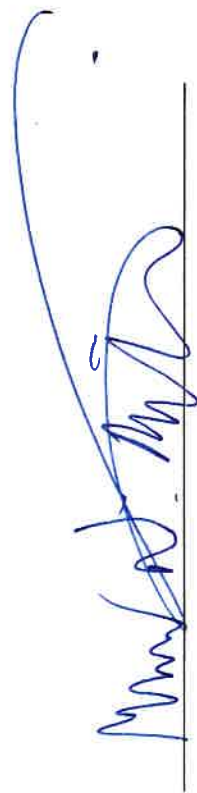
UTILITIES DIGEST CHANGES

Tax Year: 2020

Batch: U1 - Current Year Changes

Meeting Date: Thursday, October 22, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
UMNAT - -007	MCI METRO ACCESS TRANS	\$1,700	\$1,700	CORRECTED CITY CODE FROM 003 TO 007



Gregg D. Boutilier Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, October 22, 2020

Page 1 of 1

UTILITIES DIGEST CHANGES

Tax Year: 2018 + 2019

Batch: U-P - Prior Year Changes

Meeting Date: Thursday, October 22, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
UMNATS- -007	MCI METRO ACCESS TRANS SERV	\$300	\$300	CORRECTED CITY CODE FROM 003 TO 007 FOR TAX YEAR 2018
UMNATS- -007	MCI METRO ACCESS TRANS SERV	\$400	\$400	CORRECTED CITY CODE FROM 003 TO 007 FOR TAX YEAR 2019



 Gregg D. Boutilier, Sr. Commercial Appraiser



 Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, October 22, 2020

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2020

Meeting Date: 10/22/2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
04N04C- -006 A	990 OCR LLC			CHANGE TAX DISTRICT FROM 01 (COUNTY) TO 02 (BALL GROUND) FOR TAX YEAR 2020 (NO NOTICE REQUIRED)
15N18P- -201	FOXDALE PROPERTIES LLC			CHANGE TAX DISTRICT FROM 01 (COUNTY) TO 07 (WOODSTOCK) FOR PARCELS 15N18P 201-258 FOR TAX YEAR 2020 (NO NOTICE REQUIRED)
22N17 - -010	DALEY, JASON & NICOLE LYNDIE	\$569,300	\$440,000	SB 346 FOR TAX YEAR 2020



Ricky Hitt, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10/22/2020

3A: Residential Appeal Changes

Meeting Date: 10/22/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N16C 066	XCELL INVESTMENTS OF GEORGIA EQUITAX PROPERTY TAX ADVI	98,020	95,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	5021 01	
15N16A 075	FREEMPORT TITLE & GUARANTY INC REAL ESTATE WORKS 4 Y	170,530	170,530	VALUE AGREEMENT - NO NOTICE REQUIRED	4840 01	
21N10A A095	ADKINS JOHN WESLEY EQUITAX PROPERTY TAX ADVI	544,726	544,726	VALUE AGREEMENT (NO NOTICE REQUIRED)	5018 01	
21N10C 058	FREEMPORT TITLE & GUARANTY INC REAL ESTATE WORKS 4 Y	144,530	144,530	VALUE AGREEMENT - NO NOTICE REQUIRED	4839 01	
		957,806	954,786			

4




3B: Residential Certify to BOE

Meeting Date: 10/22/2020 Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N23C 133	MLMH III LLC PROPERTY TAX CONSULTANTS	224,220	214,720	CERTIFY TO BOE (2nd APPEAL)	5441:01	
15N23C 329	MLMH II LLC PROPERTY TAX CONSULTANTS	206,290	202,890	CERTIFY TO BOE (2nd APPEAL)	5439:01	
2		430,510	417,610			

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RURAL PROPERTY DIGEST CHANGES


Tax Year(s): 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, October 22, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N13 - -171 G	DONNELLY, LAUREN	\$260,300 \$0	\$256,200 \$0	FMV CUV	INCORRECT DATA; SQ FT. CORRECTION FOR 2020 TY; NEW NOTICE
15N15 - -068	HOLLY SPRINGS SRMIX, LLC	\$0 \$0	\$0 \$0	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 - -071 B	DD HSP, LLC	\$0 \$0	\$0 \$0	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 - -079	MD CHEROKEE PROPERTY, LL	\$0 \$0	\$0 \$0	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 - -079 A	MD CHEROKEE PROPERTY, LL	\$0 \$0	\$0 \$0	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
15N18 - -051	FOXDALE PROPERTIES, LLC	\$0 \$0	\$0 \$0	FMV CUV	NO CHANGE IN VALUE; PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07-WOODSTOCK FOR 2020 TY
15N22 - -091 C	GRIFFIN, GREGORY A. & GRIFFI	\$0 \$0	\$67,600 \$0	FMV CUV	NEW PARCEL CREATED FOR 2020 TY PER APPEAL/SPLIT; NEW NOTICE
15N22 - -091 D	FIDELIS SIGNATURE HOMES C	\$0 \$0	\$73,500 \$0	FMV CUV	NEW PARCEL CREATED FOR 2020 TY PER APPEAL/SPLIT; NEW NOTICE
15N24 - -033	PARK AT CAMDEN, LLC	\$0 \$0	\$0 \$0	FMV CUV	NO CHANGE IN VALUE; PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07-WOODSTOCK FOR 2020 TY
15N24 - -033 B	PARK AT CAMDEN, LLC	\$0 \$0	\$0 \$0	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
15N24 - -034	PARK AT CAMDEN, LLC	\$0 \$0	\$0 \$0	FMV CUV	NO CHANGE IN VALUE; PER CITY OF WOODSTOCK, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 07- WOODSTOCK FOR 2020 TY
22N06 - -013	KARAMPELAS, DEAN T.	\$112,000 \$0	\$0 \$0	FMV CUV	PARCEL DELETED/COMBINED W/ 22N06-019 FOR 2020 TY
22N06 - -021 B	PHILLIPS, HOMER DEAN JR. & P	\$41,300 \$0	\$0 \$0	FMV CUV	PARCEL DELETED/COMBINED W/ 22N06-021C FOR 2020 TY
22N06 - -021 D	PHILLIPS, HOMER DEAN JR. & P	\$32,600 \$0	\$0 \$0	FMV CUV	PARCEL DELETED/COMBINED W/ 22N06-021C FOR 2020 TY



 Trey Stephens, Senior Rural Appraiser

 Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 10/22/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N13 089	SILEX REALTY GROUP LLC	592,260	467,260	VALUE AGREEMENT WITH 299C WITH VALUE OF \$467,260. *****NO NOTICE REQUIRED.*****	4863	01
14N23C 031 A	FORREST PARK PRESERVE LLC ALTUS GROUP, GREG BANDEME	207,000	206,200	CORRECTION PER OFFICE REVIEW.	4739	01
2		799,260	673,460			




5B: Rural Certify to BOE

Meeting Date: 10/22/2020

Tax Year: 2021

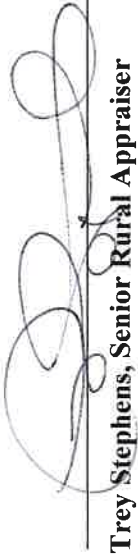
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N12 149 K	WAGNER MATTHEW L. & HAP RICHARDSON	1,407,500	1,353,100	2ND APPEAL. CERT TO BOE.	4208 01	
03N13 010 C	HIAZI YASSER & ANNE GEORGIA TAX APPEALS, LLC	777,764	805,164	2ND APPEAL. CERT TO BOE. 2018 299C REMOVED AS A RESULT OF 2020 APPEAL.	5158 01	
04N01 036	TUTTLE JARED	304,500	280,000	2ND APPEAL. CERT TO BOE.	4820 01	
04N09 001 B	JONES EDWARD B. &	244,300	244,300	2ND APPEAL. CERT TO BOE	2920 01	
21N11 026	CAMBRO CHARLINE	10,300	10,300	2ND APPEAL. CERT TO BOE.	3033 01	
21N11 026 A	CAMBRO CHARLINE	9,300	9,300	2ND APPEAL. CERT TO BOE.	3034 01	
6		2,753,664	2,702,164			




RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, October 22, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
13N07 - -070	CARTOON, RICHARD & CARTO	\$41,000 \$6,024	\$41,000 \$0	FMV CUV	2017 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER FOR 2020 TY


 Trey Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Meeting Date: Thursday, October 22, 2020

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
04N06 - -005 K	DELFINO, JOSEPH WILLIAM & DE	2020 COVENANT RELEASED BEFORE 2020 TAX BILL PAID; NO PENALTY
13N07 - -070	CARTOON, RICHARD & CARTOON	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the October 8, 2020 Meeting

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

Staff Present: Trey Stephens and Jenny Thomas were all 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 and approved by all Members.

Approval of Minutes: Motion by Daniel Clifford to approve the September 24, 2020 minutes, seconded by MaryBeth Burnette and approved by all Members.

Public Comments: None.

New Business: Motion by Daniel Clifford to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch P4, Batch 1, Batch 1-1, Batch 1A, Batch 1B, Batch MH1, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 5, Batch 5A, Batch 5B, Batch 5CA, Batch 5CB, Batch 5CR and Batch 5P to consent agenda and follow staff recommendations, seconded by MaryBeth Burnette 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

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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

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Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes

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

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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

I. Deputy Chief Appraiser Report:

Trey reviewed the final 2020 Budget report, which closed at 95.6% for the year. The 2021 Budget reflects the Board of Commissioners approved 4% employee pay increase.

The Board has composed a letter to Jerry Cooper regarding an additional 2021 pay increase for the Tax Assessor's office. The letter will be officiated and signed during the October 22, 2020 BOA meeting.

Steve will be back from vacation tomorrow, October 9th.

Dan Clifford will not be out of town and unable to attend the next BOA meeting.

The next meeting will be Thursday, October 22, 2020 at 9:00 AM.

II. Attorney's Report / Executive Session: None

III. Adjournment: Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by Dennis Conway and approved by all Members.

Larry Berry, Chairman

Jenny Thomas, Secretary