

Cherokee County Board of Tax Assessors
Regular Meeting
December 10, 2020

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: November 23, 2020 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Record

Batch E-1, 2020 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, Appeals Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Digest Changes

Batch 1A, Appeal Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3A, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5, Current Digest Changes

VI. Discussion of Rescheduling Dec 21, 2020 Meeting due to CAVEAT

VII. Chief Appraiser's Report

VIII. Attorney's Report/Executive Session

IX. Adjournment

BATCH E-1 DROPPED EXEMPTIONS 2020

Meeting Date: 12/10/2020

TAX YEAR 2020

PROPERTY ID

NAME

EXEMPTION

REASON

CITY CODE

15N13F-108

CORSO DOMINIC

EL6(L08)

OWNERS DECEASED

01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 12/10/2020

PROPERTY ID	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	CITY CODE
15N24X-033	WILLIAMS MICKEY S	ESS(L20)	GRANTED EXEMPTION, UPDATED DOCS	354,600	07
21N12D-263	GANMILL PEGGY A	ESC(L05)	GRANTED EXEMPTION, UPDATED DOCS, HEIR TO PROPERTY	174,100	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2020

Meeting Date: 11/12/2020

MAP & PARCEL	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE
21N05 - 075	DAVIDSON, LYDIA	ES1	REMOVED IN ERROR, REINSTATE 2018-FORWARD	


Amber Lumpkin

Becky Parker, Senior Appraiser
Amber Lumpkin

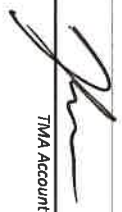

Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
12/10/2020

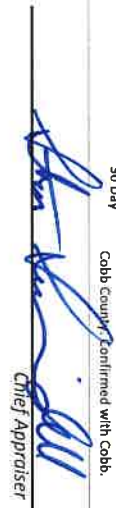
Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ANGELFIRE 7 BRQ,LLC	02	149437	B	R&R	2020	37,280	6,945		None	Reworked account based on information provided from tax payer.
BRYAN CHARLES A	01	143694	B	R	2020	10,502	0		None	Business reported sold on 11/15/2017.
BRYAN CHARLES A	01	137147	B	R	2020	6,118	0		None	Business reported sold on 7/24/2019.
CROWE, JUSTIN D	01	141939	M	R	2020	35,000	0		None	Boat is reported to Forsyth County.
CYCHOSZ, CHANDLER R	01	144381	M	R	2020	10,781	0		None	Boat was sold prior to 2020.
DUNKIN DONUTS	01	143662	B	R&R	2020	52,920	381,142	381,142	30 Day	Processed late 2020 return for additional assets.
DUNKIN DONUTS	07	146157	B	R&R	2020	0	437,683	437,683	45 Day	Processed late 2020 return.
DUNKIN DONUTS	03	137754	B	R	2020	31,402	0		None	Business reported sold prior to 2020.
DUNKIN DONUTS	03	146158	B	NOD	2020	0	36,868	36,868	45 Day	Processed late 2020 return.
DUNKIN DONUTS & BASKIN ROBBINS	01	137692	B	R	2020	20,392	0		None	Business reported sold prior to 2020.
DUNKIN DONUTS & BASKIN ROBBINS	07	137693	B	R	2020	35,704	0		None	Business reported sold prior to 2020.
DUNKIN DONUTS & BASKIN ROBBINS	01	146159	B	NOD	2020	0	24,452	24,452	45 Day	Processed late 2020 return.
DUNKIN DONUTS & BASKIN ROBBINS	07	146160	B	NOD	2020	0	60,879	60,879	45 Day	Processed late 2020 return.
DUNKIN DONUTS PC 356627	01	149651	B	R&R	2020	52,920	459,520	459,520	30 Day	Processed late 2020 return.
DUNKIN DONUTS PC357384	01	143644	B	R&R	2020	71,830	446,408	446,408	30 Day	Processed late 2020 return.
FIFTH THIRD BANK NA	07	115783	B	R&R	2020	86,962	954		30 Day	Leasing company: split of assets by Jurisdiction.
FIFTH THIRD BANK NA	01	146156	B	NOD	2020	0	86,962		30 Day	Leasing company: split of assets by Jurisdiction.
FUSA MARKETING	07	145562	B	R&R	2020	51,310	51,310		30 Day	Updated Tax district from Unincorporated county to City of Woodstock.
FUSA MARKETING	07	145564	B	R&R	2020	4,638	4,638		30 Day	Updated Tax district from Unincorporated county to City of Woodstock.
KATZENSTEIN, ADAM	01	143819	M	R	2020	129,729	0		None	This boat is reported to Bartow Co.
LEVINSON, LYNN M	01	132399	M	R	2020	20,000	0		None	Boat owner provided proof this boat is located and taxed in South Carolina
LAWIEWAR, DANIEL	01	142221	M	R	2020	15,806	0		None	This boat is reported to Bartow Co.
HYDER ROBERT H	01	139744	M	R	2020	5,340	0		None	Boat reported sold on 8/2/2019.

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
HESTER GROUNDS & GARDEN INC	01	57691	B	R&R	2020	20,539	23,054	2521	30 Day	Received late return, updated new reportings.
INTERIONS AT FUN FINDS & DESIGN	03	143642	B	R&R	2020	13,025	770		None	Reworked account based on information provided from tax payer.
LEE JIMMY R	01	140946	M	R	2020	1,800	0		None	Boat reported sold on 6-6-2019.
MIRANDA ERICK J	01	144981	M	R	2020	5,394	5,394		None	Boat reported sold on 5-21-2019.
ORR PROTECTION SERVICES INC	03	133668	B	R&R	2019	594,946	168,502		30 Day	TP provided documentation that majority of inventory assessed during audit was reported to Cobb County. Confirmed with Cobb.

TMA Account Manager



12/10/2020
Date Approved By Board



Chief Appraiser

BOA Appeals Agenda (P3)
12/10/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
MA455A LLC	01	146123	A	R&R	2020	125,000	30,000	-	None	2020-5802	Signed Value Agreement.
SAMS EAST INC	07	136338	B	R&R	2020	8,576,146	8,325,091	-	None	2020-254	Signed Value Agreement.
WAL-MART STORES EAST LP	03	25406	B	R&R	2020	7,378,250	7,144,694	-	None	2020-253	Signed Value Agreement.
WAL-MART STORES EAST LP	01	111483	B	R&R	2020	7,724,507	7,547,106	-	None	2020-256	Signed Value Agreement.
WAL-MART STORES EAST LP	07	111557	B	R&R	2020	8,359,971	8,052,611	-	None	2020-255	Signed Value Agreement.
WAL-MART STORES EAST LP	04	136171	B	R&R	2020	7,274,617	6,997,019	-	None	2020-257	Signed Value Agreement.
VULCAN CONSTRUCTION MATERIALS KLLC	01	79386	B	R&R	2020	5,471,363	4,616,661	-	None	2020-320	Signed Value Agreement.

TMA Account Manager



Chief Appraiser



12/10/2020

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020

Batch: 1 - Current Year Changes

Meeting Date: Thursday, December 10, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
14N22 - 006 BB	BLUFFS 3 LLC	\$3,896,200	\$3,349,300	CORRECTED PER FIELD CHECK	

Gregg D. Boutlier

Steve Swindell

Gregg D. Boutlier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

TP
3

1A: Commercial Appeal Changes

Meeting Date: 12/10/2020

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N17 060 A	CAPITAL INVESTMENT AND	2,519,300	2,000,000	VALUE AGREEMENT PRIOR TO SETTLEMENT CONFERENCE NO NOTICE REQUIRED	5262 03	
14N27 107	ADVESCO LLC GEORGIA TAX APPEALS, LLC	832,900	823,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	5171 01	
91N02 F001	HEWATT MARVIN ENTERPRISES INC JIM NASH	700,793	662,993	VALUE AGREEMENT (NO NOTICE REQD). 2ND APPEAL	5388 03	
		4,052,993	3,486,193			

Mark A. Nash

Steve Kimball

3A: Residential Appeal Changes

Meeting Date: 12/10/2020

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N05A 105	ZAVODNY AUDREY D LIVING TRUST	336,200	318,825	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	3042 01	
1		336,200	318,825			



RURAL PROPERTY DIGEST CHANGES

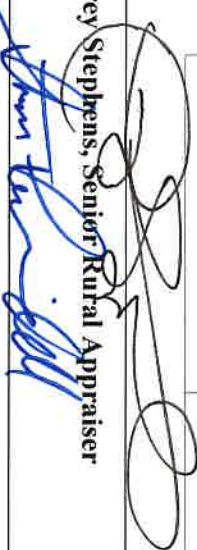
Tax Year(s): 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, December 10, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
21N11 - -026	CAMBRON, CHARLINE	\$10,300 \$0	\$10,000 \$0	FMV CUV	DELETED 21N11-0264 AND COMBINED W/ THIS PARCEL. ADDITIONAL NEGATIVE ADJUSTMENTS MADE FOR 2020 TY. NO NEW NOTICE
21N11 - -026 A	CAMBRON, CHARLINE	\$7,800 \$0	\$0 \$0	FMV CUV	THIS PARCEL DELETED AND COMBINED W/ 21N11-026 FOR 2020 TY

Trey Stephens, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the November 23, 2020 Meeting

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

Staff Present: Steve Swindell, Trey Stephens 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 9:00am.

Adoption of Agenda: Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Daniel Clifford and approved by all Members.

Approval of Minutes: Motion by MaryBeth Burnette to approve the November 12, 2020 minutes, seconded by Daniel Clifford and approved by all Members.

Public Comments: None.

New Business: Motion by Daniel Clifford to move Batch E-1-1, Batch P3, Batch MH-1, Batch 1, Batch 3, Batch 3A, Batch 5, Batch 5A, Batch 5CB and Batch 5CR 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-1-1, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P3, Appeals

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH-1, Current Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Commercial Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, Digest Changes

Batch 3A, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5, 2020 Digest Changes

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

Chief Appraiser Report:

Steve reviewed the current Budget Report.

Steve and Trey had a meeting with the financial staff Canton, Holly Springs and Woodstock last week.

The 2020 Caveat conference has been rescheduled as a 4-hour teleconference. Short Course will continue as planned.

Steve and Trey have been communicating with a potential Exemption E-filing software company called Just Appraised. They should receive more information this week in regards to pricing.

Steve attended the VPotus event at the Bluffs on Friday.

Mr. Cooper asked Steve to inform the Board that he is still working on salary increases.

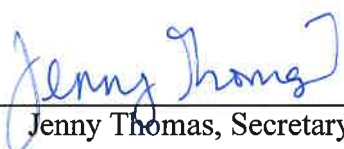
The office will be closed November 26th and November 27th for Thanksgiving.

The office Thanksgiving luncheon is today at 11:30 and all are welcome to attend.

The next meeting will be Thursday December 10, 2020 at 9:00 AM.

- I. Attorney's Report / Executive Session:** None
- II. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Daniel Clifford and approved by all Members.

Larry Berry, Chairman



Jenny Thomas, Secretary