

Cherokee County Board of Tax Assessors
Regular Meeting
January 14, 2021

- I. Call to Order**
- II. Adopt Agenda**
- III. Election of 2021 Officers**
- IV. Appoint Secretary**
- V. Approve Minutes: Dec 22, 2020 Meeting**
- VI. Public Comments**
- VII. New Business:**

Consent Agenda:
Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-2, Reinstate Exemptions 2020

Residential Appraisal Department, Ricky Hitt, Senior Appraiser
Batch 3A, Appeal Changes

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda

Commercial Appraisal Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser
Batch 5, Current Year Changes
Batch 5CB, CUVA Breaches
Batch 5CR, CUVA Releases

- VIII. Board Tribute to Larry Berry**
- IX. Approval of 2021 Mobile Home Pre-Bill Digest**
- X. Chief Appraisers Report**
- XI. Executive Session**
- XII. Adjournment**

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2020

Meeting Date: 1/14/2021

MAP & PARCEL	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE
21N11C-190	RODRIGUEZ VILMA	ESC(L05)	REMOVED IN ERROR	146,100



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

3A: Residential Appeal Changes

Meeting Date: 01/14/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N06 157	FAN LI - TRUSTEE OF 168 TRUST GEORGIA TAX APPEALS, LLC	254,740	254,740	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5169	01
03N18 050	SACKELLARES JOHN D &	614,870	571,370	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4000	01
15N24C 243	KAPLAN JACK B. & LILLIE M. GEORGIA TAX APPEALS, LLC	227,930	220,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5154	01
94N04 038	ARTHUR DAVID S. & JULIE B. GEORGIA TAX APPEALS, LLC	404,180	374,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5156	02
4		1,501,720	1,420,310			


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BOA Standard Agenda (P1)
1/14/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
DR RICHARD SCHILO	07	143571	B	R&R	2020	39,365	10,106	10,106	30 day	Business provided requested information for reassessment.


TMA Account Manager


Chief Appraiser

1/14/2021
Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 01/14/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 068	BELLS FERRY LLC PROPERTY TAX CONSULTANTS	1,313,400	724,400	RESOLVED 2ND APPEAL VIA VALUE AGMT (NO NEW NOTICE RQD) #54	4968 01	
15N05 144F-7	EAGLE DRIVE CENTRE LLC JM MUDD REALTY ADVISORS L	720,740	662,540	RESOLVED 2ND APPEAL VIA VALUE AGMT (NO NEW NOTICE RQD) #54	5391 01	
15N10 012 A	CARRIAGE WOODSTOCK LLC THE STALLINGS-RIBAR GROUP	7,599,900	7,375,200	RESOLVED 2ND APPEAL VIA VALUE AGMT (NO NEW NOTICE RQD) #54	5077 07	
		9,634,040	8,762,140			
3						





RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, January 14, 2021

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
04N06 - -005 G	VERT, LLC	\$376,200 \$0	\$235,400 \$0	FMV CUV	ERROR IN CONVERSION; CORRECTED ERROR FOR 2020 TY


 Steve Swindell, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, January 14, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	CUV	CUV	
03N07 - -011	NIX, CARROLL	\$109,000	\$7,370	\$109,000	\$0	FMV	CUV	2014 COVENANT BREACHED DUE TO AGE 65 PROVISION; REMOVED ESV FOR 2021 TY
03N18 - -015	BRANNON, ROGER L. TRUSTEE:	\$580,500	\$7,417	\$580,500	\$0	FMV	CUV	2018 COVENANT BREACHED W/ FULL PENALTY FOR 2020 TY; REMOVED ESV FOR 2020 TY
14N19 - -092	SMITH, BESSIE W.	\$277,200	\$16,805	\$277,200	\$0	FMV	CUV	2014 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER; REMOVED ESV FOR 2021 TY


 Trey Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

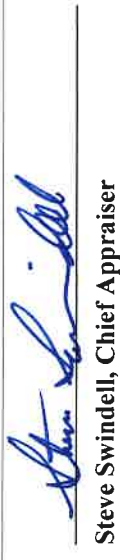
Tax Year(s): 2021

Meeting Date: Thursday, January 14, 2021

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N07 - -011	NIX, CARROLL	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N18 - -015	BRANNON, ROGER L. TRUSTEE: R	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N19 - -092	SMITH, BESSIE W.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


 Trey Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		2606	3,695,930	35,938,571	39,634,501
	Taxable	2606	3,695,930	35,938,571	39,634,501
02		9	4,310	69,809	74,119
	Taxable	9	4,310	69,809	74,119
03		16	8,054	76,554	84,608
	Taxable	16	8,054	76,554	84,608
04		8	2,188	42,020	44,208
	Taxable	8	2,188	42,020	44,208
05		3	387	16,638	17,025
	Taxable	3	387	16,638	17,025
06		2	748	23,013	23,761
	Taxable	2	748	23,013	23,761
07		1	0	52,250	52,250
	Taxable	1	0	52,250	52,250
		2645	<< GRAND TOTALS >>		39,930,472

\$15,972,188.80 @ .40

Mr. J. B. Smith
1/13/2021
David C. Johnson

CHEROKEEGA\jhall

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01/13/2021 16:54 | CHEROKEE COUNTY
SSWIND\1 | YEAR-TO-DATE BUDGET REPORT

FOR 2021 12

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11550000 TAX ASSESSOR	1,397,953	41,939	1,439,892	375,452.58	.00	1,064,439.42	26.1%
11550000 511100 REGULAR EMPLOYE	0	0	0	4,907.27	.00	-4,907.27	100.0%*
11550000 511115 PERFECT ATTENDA	19,800	0	19,800	3,420.00	.00	16,380.00	17.3%
11550000 511200 PART TIME/TEMP	8,320	0	8,320	1,881.04	.00	6,438.96	22.6%
11550000 511300 OVERTIME	355,318	0	355,318	99,660.11	.00	255,657.89	28.0%
11550000 512101 GROUP INSURANCE	1,486	0	1,486	434.86	.00	1,051.14	29.3%
11550000 512102 GROUP INSURANCE	9,683	0	9,683	2,475.75	.00	7,207.25	25.6%
11550000 512103 GROUP INSURANCE	3,390	0	3,390	950.68	.00	2,439.32	28.0%
11550000 512104 GROUP INSURANCE	878	0	878	252.84	.00	625.16	28.8%
11550000 512105 GROUP INSURANCE	279	0	279	79.60	.00	199.40	28.5%
11550000 512106 EMPLOYEE ASSIST	88,416	2,600	91,016	22,087.00	.00	68,929.00	24.3%
11550000 512200 SOCIAL SECURITY	20,678	608	21,286	5,165.54	.00	16,120.46	24.3%
11550000 512300 MEDICARE	0	0	0	3,047.74	.00	-3,047.74	100.0%*
11550000 512402 RETIREMENT CONT	225,004	6,710	231,714	52,382.90	.00	179,331.10	22.6%
11550000 512403 DEFINED BENEFIT	229,650	0	229,650	36,035.00	.00	193,615.00	15.7%
11550000 521200 PROFESSIONAL	64,000	-20,000	44,000	1,662.50	.00	42,337.50	3.8%
11550000 521214 PROF SVCS - LEG	10,000	0	10,000	75.00	.00	525.00	12.5%
11550000 522118 DISPOSAL-SHREDD	4,257	0	4,257	2,559.60	.00	7,440.40	25.6%
11550000 522202 VEHICLE MAINTEN	6,910	0	6,910	2,106.40	.00	-2,106.40	100.0%*
11550000 522203 VEHICLE REPAIRS	53,700	0	53,700	1,866.31	.00	3,734.24	12.3%
11550000 523200 RENTAL OF EQUIP	17,100	0	17,100	225.00	.00	5,043.69	.4%
11550000 523201 CELL PHONE	40,658	-20,000	20,658	35.00	.00	17,065.00	.2%
11550000 523250 POSTAGE	3,780	0	3,780	6,543.10	.00	14,112.90	31.7%
11550000 523400 PRINTING AND BI	13,600	0	13,600	3,050.00	.00	730.00	80.7%
11550000 523500 TRAVEL	18,200	0	18,200	5,600.00	.00	8,000.00	41.2%
11550000 523600 DUES AND FEES	20,000	0	20,000	2,639.53	.00	15,560.47	14.5%
11550000 523700 EDUCATION AND T	1,404	0	1,404	2,975.37	.00	17,024.63	14.9%
11550000 531100 GENERAL SUPPLIE	127,727	0	127,727	126.72	.00	1,277.28	9.0%
11550000 531270 GASOLINE	2,500	0	2,500	5,679.00	79,124.77	42,923.23	66.4%
11550000 531400 BOOKS AND PERIO	75,330	0	75,330	.00	.00	2,500.00	.0%
11550000 531660 NON ASSET COMPU	11,517	0	11,517	25,526.24	.00	49,803.76	33.9%
11550000 531700 OTHER SUPPLIES	0	0	0	4,615.92	.00	6,901.08	40.1%
11550000 581200 CAPITAL LEASE P	2,832,138	11,857	2,843,995	674,043.36	79,124.77	2,090,826.87	26.5%
11550000 582200 CAPITAL LEASE I	2,832,138	11,857	2,843,995	674,043.36	79,124.77	2,090,826.87	26.5%
TOTAL TAX ASSESSOR	2,832,138	11,857	2,843,995	674,043.36	79,124.77	2,090,826.87	26.5%
TOTAL GENERAL FUND	2,832,138	11,857	2,843,995	674,043.36	79,124.77	2,090,826.87	26.5%
TOTAL EXPENSES	2,832,138	11,857	2,843,995	674,043.36	79,124.77	2,090,826.87	26.5%

29.04%