

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**January 28, 2021**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: January 14, 2021 Meeting**

**IV. Public Comments**

**V. New Business:**

**Consent Agenda:**

**Digest Changes:**

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

**Batch P3**, Appeals Agenda

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3A**, Appeal Changes

**Batch 3P**, 2020 Changes

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes

Commercial/Industrial Department, Gregg Boutilier, Senior Appraiser

**Batch 1P**, 2020 Commercial Digest Changes

**Batch U-P**, 2020 Utility Digest Changes

Rural Department, Trey Stephens, Senior Appraiser

**Batch 5CB**, CUVA Breaches

**Batch 5CR**, CUVA Releases

**VI. Chief Appraisers Report**

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

**VIII. Adjournment**

**BOA Standard Agenda (P1)**  
**1/28/2021**

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ANDERSON, JASON	01	141754	M	R&R	2020	163	163		None	Boat is no longer taxable after working 2020 appeal 143563.
BRAMBLETT, DONALD M	01	142640	M	R	2020	19,780	0		None	Confirmed that boat is located and being taxed by Bartow County.
BRAMBLETT, DONALD M	01	143686	M	R	2020	1,731	0		None	TP provided BOS dated 12/01/2017.
BRAUN AUTOMOTIVE	04	136359	B	R	2019	60,000	0		None	TP provided documentation that this business closed in 2017.
BRAUN AUTOMOTIVE	04	136359	B	R	2020	60,000	0		None	TP provided documentation that this business closed in 2017.
BRITA PHOTOGRAPHY	07	145413	B	R	2020	13,220	0		None	Upon research and information provided by City of Woodstock, business closed on 4/8/2018.
CANTRELL, RYAN M	01	140492	M	R	2020	19,091	0		None	TP provided BOS showing this boat was sold in 2019.
CHILDS, MIKE	01	145763	M	R	2020	37,456	0		None	Confirmed that boat is located and being taxed by Bartow County.
CHUMLEY MIKE G	01	143710	M	R&R	2020	606	606		None	Boat no longer taxable after inactivating Account 142694 for 2020 based on BOS.
CHUMLEY, MIKE G	01	142694	M	R	2020	44,000	0		None	TP provided documentation showing boat registered in FL as of 6/12/2019.
COLLETT, RICKY G	01	137892	M	R	2020	13,390	0		None	TP provided BOS showing this boat sold on 5/16/2019.
DUNN, CHADWICK A	01	137944	M	R	2020	6,500	0		None	TP provided BOS showing boat traded in on 5/28/2019.
HICKORY FLAT AUTOMOTIVE SOLUTIONS	03	146234	B	NOD	2020	0	26,047		45 Day	Processed timely filed 2020 return that was originally processed on wrong account (121799).
HICKORY FLAT HWY AUTOMOTIVE	01	121799	B	R&R	2020	26,047	5,587		30 Day	Timely filed 2020 return filed under 146234 was erroneously processed on this account.
HOLCOMB, JOHN	01	118415	M	R&R	2020	952	952		None	Boat no longer taxable after inactivating Account(s) 118413 and 105558 for 2020 based on BOS.
HOLCOMB, JOHN	01	118416	M	R&R	2020	1,516	1,516		None	Boat no longer taxable after inactivating Account(s) 118413 and 105558 for 2020 based on BOS.
HOLCOMB, JOHN	01	140589	M	R&R	2020	581	581		None	Boat no longer taxable after inactivating Account(s) 118413 and 105558 for 2020 based on BOS.
HOLCOMB, JOHN	01	143798	M	R&R	2020	1,782	1,782		None	Boat no longer taxable after inactivating Account(s) 118413 and 105558 for 2020 based on BOS.
HOLCOMB, JOHN	01	118413	M	R	2020	2,795	0		None	TP provided BOS showing boat sold on 2/3/2015.
HOLCOMB, JOHN	01	105558	M	R	2020	562	0		None	TP provided BOS showing boat sold on 6/23/2019.
HOOVER, RONALD	01	133442	M	R	2020	9,164	0		None	Boat registered to another TP in Paulding County since 5/8/2018.

**BOA Appeals Agenda (P3)**  
**1/28/2021**

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
RAGS RECORDING CO	01	55185	B	R&R	2020	24,623	10,842		None	2020-239	Value Agreement to settle 2020 appeal.
DOUGHERTY MICHAEL D	01	144444	M	R&R	2020	11,389	4,700		None	2020-315	Value Agreement to settle 2020 appeal.
JASON ANDERSON	01	143563	M	R&R	2020	10,320	4,000		None	2020-312	Value Agreement to settle 2020 appeal.
AUTO SERVICE PAL INC	01	143024	B	R&R	2020	72,657	7,083		None	2020-224	Value Agreement to settle 2020 appeal.
JOSEPH RIZZO	01	145134	M	R	2020	111,479	0		None	2020-221	Value Agreement to settle 2020 appeal.
GNC #5032	07	71552	B	R&R	2020	82,738	67,988		None	2020-251	Value Agreement to settle 2020 appeal.
GNC #0189	01	133697	B	R&R	2020	92,303	87,464		None	2020-252	Value Agreement to settle 2020 appeal.

  
 TMA Account Manager

  
 Chief Appraiser

1/28/2021  
 Date Approved By Board

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
LATHREN ERNEST III E	01	144854	M	R	2020	38,527	0	0	None	This account is a duplicate of 136606.
LATHREN, ERNEST E	01	136606	M	R	2019	42,736	0	0	None	TP provided BOS showing boat sold on 3/14/2018.
MARTIN MITCH E	01	105399	M	R	2020	5,860	0	0	None	TP provided 2020 tax bill from Forsyth County.
MARTIN MITCH E	01	125433	M	R	2020	8,392	0	0	None	TP provided 2020 tax bill from Forsyth County.
NORTH GEORGIA VEIN & WELLNESS	03	145439	B	R	2020	56,000	0	0	None	This account is a duplicate of 145785.
NUTIN BUT FUN	07	135078	B	R	2020	45,000	0	0	None	TP provided documentation that this business closed in Feb 2019.
PERSICETTI WILLIAM C	01	142347	M	R	2020	10,963	0	0	None	TP provided BOS showing boat sold on 9/5/2019.
RAPPAPORT CAIN	01	142902	M	R	2020	4,000	0	0	None	TP provided BOS showing boat sold 9-14-2019.
ROBERTS JOSHUA T	01	145491	A	R	2020	94,000	0	0	None	Confirmed that aircraft is taxed in Floyd County for 2020.
TUVELL NIAL JR F	01	145349	M	NOD	2020	0	1,642	0	30 Day	This account was accidentally inactivated on 10/22/2020 agenda.

*Jennifer Hopkins*  
TWA Account Manager

*Steve R. Hill*  
Chief Appraiser

1/28/2021  
Date Approved By Board

# 3A: Residential Appeal Changes

Meeting Date: 01/28/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N18R 020	BROCK ADAM K. PROPERTY TAX CONSULTANTS	656,001	596,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5440 07	
1		656,001	596,600			

*Ruby J. Hall*

*Adam Brock*

**RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes**

**Tax Year: 2021**

**Meeting Date: 01/28/2021**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
04N04C- -024	JOYNER, STEFANIE L.	\$172,600	\$113,870	ERROR CORRECTION FOR TAX YEAR 2020
91N24 - -029	JOHNSTON, JENNIFER E. & NATHAN HARVEY	\$220,600	\$155,000	ERROR CORRECTION FOR TAX YEAR 2020



Ricky Hitt, Senior Residential Appraiser

**DATE APPROVED BY BOA: 01/28/2021**

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Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 1/28/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
GOINS, MICHAEL WAYNE SR	23N08 055 568/896		\$0	\$66,954	ADD TO 2020 PREBILL DIGEST NOD

SENIOR APPRAISER: *Janet Hall*  
CHIEF APPRAISER: *Steve Smith*

**COMMERCIAL / INDUSTRIAL DIGEST CHANGES**

Tax Year: 2020      Batch: 1P- Prior Year Changes      Meeting Date: Thursday, January 28, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N12 - 022	EMMA LANE LLC	\$1,200	\$0	2016=\$800, 2017=\$900, 2018=\$1,200, 2019=\$1,200 2020= \$1,200 RIGHT OF WAY	



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Gregg D. Boutilier, Senior Commercial Appraiser



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Steve Swindell, Chief Appraiser



**UTILITIES DIGEST CHANGES**

Tax Year: 2020

Batch: U-P - Prior Year Changes

Meeting Date: Thursday, January 28, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N26 - -075	ATLANTA GAS LIGHT	\$185,799	\$185,799	BILLED AS PART OF UANGLC-001 IN STATE VALUES
15N12 - 2-03	BELLSOUTH COMMUNICATIONS	\$1,908,906	\$1,908,906	BILLED AS PART OF USNBT-001 IN STATE VALUES



Gregg D. Boutlier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, January 28, 2021

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021      Batch # 5CB      Conservation Use Breaches      Meeting Date: Thursday, January 28, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	
03N13 - -035 A	MILFORD, JOEL R. & BARBARA	\$403,300	\$403,300	\$403,300	FMV	2013 COVENANT RELEASED W/ NO PENALTY (AGE 65 PROVISION) FOR 2021 TY; REMOVED ESV
		\$53,012	\$0	\$0	CUV	


  
 Trey Stephens, Senior Rural Appraiser


  
 Steve Swindell, Chief Appraiser


# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, January 28, 2021

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N13 - -035 A	MILFORD, JOEL R. & BARBARA C.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

## **CHEROKEE COUNTY TAX ASSESSOR'S OFFICE**

### **ADMINISTRATIVE PROTOCOLS AND PROCEDURES DURING PANDEMIC EMERGENCY**

The Cherokee County Tax Assessor's Office continues to assess federal, state and local responses to the Coronavirus (COVID-19) outbreak, and the Cherokee County Tax Assessor's Office will continue operations while complying with public health guidance provided by the Centers for Disease Control and Prevention, the Georgia Department of Public Health, and the local health department. In addition, the Cherokee County Tax Assessor's Office will adhere to the requirements mandated by the State of Georgia and the governing authority of Cherokee County and applicable statutes and ordinances.

In order to mitigate the risk of COVID-19 exposure for all individuals present in the Cherokee County Tax Assessor's Office, the following protocols and procedures are implemented:

#### **A. Admission to the Cherokee County Tax Assessor's Office**

1. All individuals entering the secured areas (excluding the lobbies and elevator) of the Cherokee County Tax Assessor's Office shall be screened for cough, fever, difficulty breathing, shortness of breath, fatigue, muscle or body aches, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, diarrhea, and recent exposure to COVID-19.
2. All individuals presenting with a temperature of 100.4 Fahrenheit degrees or greater shall not be permitted to enter the Cherokee County Tax Assessor's Office.
3. All individuals shall wear a face mask or face covering when entering the Cherokee County Tax Assessor's Office, and all individuals shall continue to wear a face mask or face covering at all times while in the public areas of the Cherokee County Tax Assessor's Office. Public areas include the conference room, reception area, lobby, hallways, corridors, restrooms, elevators and any other area in which members of the public are permitted. Face masks will be provided to those who

3. Cherokee County Tax Assessor's Personnel and Appraisal Staff with a temperature of 100.4 Fahrenheit or greater will not be permitted to enter the Cherokee County Tax Assessor's Office.
4. Frequent handwashing should be performed after being in a public area, sneezing, coughing, or touching eyes, nose, or mouth. Hand sanitizer should be used if handwashing is not readily available.

These protocols and procedures shall remain in effect until amended or removed by the Chief Appraiser.



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Steve Swindell, Chief Appraiser

Cherokee County Tax Assessor's Office

Date: 1/11/2021

**Minutes of Cherokee County  
Board of Tax Assessors Meeting**

January 14, 2021

**Members Present:** Daniel Clifford, Dennis Conway, Mary Beth Burnette and Tommy Mann were present for the meeting.

**Staff Present:** Steve Swindell and Jenny Thomas were present for the meeting.

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

**Call to Order:** MaryBeth Burnette called the meeting to order.

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

**Election of 2021 Officers:** Motion by Daniel Clifford to nominate Dennis Conway as Chairman, seconded by Tommy Mann and approved by all Members. Motion by Tommy Mann to nominate MaryBeth Burnette as Vice Chairman, seconded by Daniel Clifford and approved by all Members.

**Appointment of Secretary:** Motion by Daniel Clifford to appoint Jenny Thomas as secretary, seconded by Tommy Mann and approved by all Members.

**Approval of Minutes:** Motion by Daniel Clifford to approve the December 22, 2020 minutes, seconded by Tommy Mann and approved by all Members.

**Public Comments:** None.

**New Business:** Motion by Daniel Clifford to move Batch E-2, Batch 3A, Batch P1, Batch 1A, Batch 5, Batch 5CB 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 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

- V. Approval of Board Tribute to Larry Berry:** Motion to adopt by Daniel Clifford, seconded by Tommy Mann and approved by all members.
- VI. Approval of 2021 Mobile Home Pre-Bill Digest:** Motion by Daniel Clifford to approve, seconded by Tommy Mann and approved by all Members.
- VII. Chief Appraiser Report:**

2021 Budget Review. There are \$20,000 reductions to the Professional Services/ Legal and Travel lines to reflect the additional 4% raise for staff, which should be implemented in the next pay cycle.

The Board of Commissioners approved the Online Appeals software contract with Spatalest. The software will be active this Appeal season.

Steve shared the newly revised Field Appraiser Manual that all current and future field staff will be required to review and acknowledge.

**Motion by Daniel Clifford to adopt the Field Appraiser Manual, seconded by Tommy Mann and approved by all members.**

Most staff members who tested positive for COVID-19 have returned to work in person.

Our office will be closed Monday, January 18<sup>st</sup> in observance of Martin Luther King Jr. Day.

The next BOA meeting will be Thursday, January 28, 2021 at 9 AM.

**VIII. Executive Session:** None

- IX. Adjournment:** Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by Tommy Mann and approved by all Members.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary