

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**March 25, 2021**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: March 11, 2021 Meeting**

**IV. Public Comments**

**V. New Business:**

Front Office, Becky Parker, Receiver of Records  
**Batch E-1, Dropped Exemptions 2021**

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

Mobile Home Department, Janet Hall, Senior Appraiser  
**Batch MH1, Digest Changes**  
**Batch 2MH, Prebill Appeals**

Rural Department, Trey Stephens, Senior Appraiser  
**Batch 5CB, CUVA Breaches**  
**Batch 5CR, CUVA Releases**

**VI. Discussion and Adoption of the Online Appeal Policy**

**VII. Chief Appraisers Report**

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

**IX. Adjournment**

# BATCH E-1 DROPPED EXEMPTIONS 2021

Meeting Date: 3/25/2021

Tax Dist

PROPERTY ID	NAME	EXEMPTION	REASON	Tax Dist
03N12A-292	ASTEN LAWRENCE	L01(ES3)	APPLIED ON 02N07-162	01
15N02B-612	PURPURA JAY ALAN	L20(ES5)	FILED ON 15N12H-070	01
15N04E-196	RAKER MICHAEL E	L01(ES3)	MOVED TO FLORIDA	01
15N07K-083	DORNELLAS CINDI M	L13(ES1)	FILED ON 14N29-014	01
21N11B-036	NEWELL SUSAN T	L01(ES3)	MOVED TO GILMER COUNTY	01
21N11E-034	TORRES GABRIEL	L13(ES1)	MOVED TO BARTOW COUNTY	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

**BOA Standard Agenda (P1)**  
**3/25/2021**

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
NORTHSIDE HOSPITAL INC	03	143618	B	R	2020	56,000	0	NA	NA	Northside Hospital, Inc. is exempt from personal property taxation as a non-profit. Account was force assessed in error.
DEGIJULI PHILIP J	01	139483	M	R	2020	8,319	0	NA	NA	TP provided bill of sale dated Oct 2019.
SIMMONS MARK A	01	135326	M	R	2020	1,348	0	NA	NA	TP provided bill of sale dated May 2019.
LIONEL J POSTIC PC	07	143543	B	R&R	2020	40,600	3,556	NA	NA	TP provided list of assets owned as of 12/31/2019. Updated forced assessment placed on account.
Z BROTHERS AUTOMOTIVE	07	114202	B	R	2020	8,387	0	NA	NA	This is a duplicate of 143458 - Wilson Automotive. Wilson purchased business in 2019. TP provided cancellation of insurance as of 4/12/2019 as proof that he did not own boat as of 1/1/2020.
GLOVER JOHN T	01	142049	M	R	2020	6,028	0	NA	NA	TP provided cancellation of insurance as of 4/12/2019 as proof that he did not own boat as of 1/1/2020.
KINGS ENTERPRISES LLC	07	142990	B	R	2020	41,285	0	NA	NA	This business closed in 2019.
FULL FOCUS CONSULTING LLC	07	143488	B	R	2020	20,990	0	NA	NA	This is the owner of real property. Personal property is being reported by tenant under 90829.

*John Hester*  
TMA Account Manager

*Alan Powell*  
Chief Appraiser

3/25/2021

Date Approved By Board

**MOBILE HOME DIGEST CHANGES**

**BATCH #: MH1**

**MEETING DATE: 3/25/2021**

**Page 1 of 1**

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
RICHARDSON, RTARA SAMANTH	03N04 053A 5681916		\$66,656	\$0	HOME ADDED TO PRC FOR 734 SEE 03N04 053A)
HIGDON DELORES P & LAUREL L	15N25 004 MH05469		\$20,995	\$0	REMOVED FROM 2021 PREBILL DIGEST MH MOVED TO PRC (SEE 15N25 004) AND ASSESSED AS A HOUSE BEGINNING IN 2021 FORWARD

**SENIOR APPRAISER:**

*Janet Hall*

**CHIEF APPRAISER:**

*Steve Smith*

**DATE APPROVED BY B.O.A.**

Thursday, March 25, 2021

# Prebill MH Appeals - BATCH 2MH

Meeting Date: 03/25/2021

Tax Year: 2021

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2860	ROBINSON MARK ALAN	45,440	21,005	VALUE CHANGE WHEN INFORMATION PROVIDED BY PROPERTY OWNER WAS CONSIDERED WHILE UNDER APPEAL.	5817
4154	POTTS RICKY HORACE	3,083	1,000	\$1000 OVERRIDE DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL.	5816

Senior Appraisal :

*Paul Haw*

Chief Appraiser :

*Steve Hill*

## RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, March 25, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV CUV	Explanation
		Previous CUV	Current CUV	Current CUV	CUV		
04N02 - -002 A	HAMBLY, CAROLYN JEANINE	\$336,700	\$336,700	\$0	CUV	2013 COVENANT BREACHED W/ NO PENALTY (DEATH OF OWNER) FOR 2020 TY; REMOVED ESY	
		\$15,724					

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, March 25, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
04N02 - -002 A	HAMBY, CAROLYN JEANINE	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

March 11, 2021

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

**Staff Present:** Steve Swindell, Trey Stephens, Gregg Boutilier, Crystal Hamby, Janet Hall, Ricky Hitt, Becky Parker, Jennifer Hoskins and Jenny Thomas were present for the meeting.

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

**Call to Order:** Dennis Conway called the meeting to order at 9:00 a.m.

**Adoption of Agenda:** Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Daniel Clifford and approved by each Board Member.

**Approval of Minutes:** Motion by Daniel Clifford to approve the February 25, 2021 minutes, seconded by MaryBeth Burnette and approved by each Board Member.

**Public Comments:** None.

**New Business:** Motion by MaryBeth Burnette to move Batch E-1, Batch P1, Batch MH1, Batch MH2, Batch 5CB, Batch 5CR and Batch 5P to consent agenda and follow staff recommendations, seconded by Tommy Mann and verbally approved by each Board Member.

### I. New Business:

#### **Consent Agenda:**

Front Office, Becky Parker, Receiver of Records

**Batch E-1**, Dropped Exemptions 2021

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes

**Batch MH2**, Prebill Appeals

Rural Department, Trey Stephens, Senior Appraiser

**Batch 5CB**, CUVA Breaches

**Batch 5CR**, CUVA Releases

**Batch 5P**, Previous Year Changes

### II. Chief Appraiser Report:

2021 Budget Review

2022 Budget Proposal Report review.

**Motion by MaryBeth Burnette to approve the 2022 Budget Proposal, seconded by Daniel Clifford and verbally approved by each Board Member**



Steve presented a Legislation update at the WinGap Business Meeting in Macon this week.

The Department of Revenue approved an online appeal link for 2021 notices.

The residential Senior Clerk position is expected to be filled internally, which will create an external job positing.

The next meeting will be on March 25, 2021 at 9:00am.

**III. Attorney's Report / Executive Session:**

Motion by Daniel Clifford to move to Executive Session, seconded by MaryBeth Burnette and verbally approved by each Board Member.

Motion by MaryBeth Burnette to re-enter Regular Meeting, seconded by Daniel Clifford and verbally approved by each Board Member.

**IV. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Daniel Clifford and verbally approved by each Board Member.

---

Dennis Conway, Chairman

---

Jenny Thomas, Secretary

## **Cherokee County Board of Tax Assessors Online Tax Appeals Policy**

The Cherokee County Board of Tax Assessors provides this policy as guidance for appropriate utilization of technology relative to online tax appeals for designated classes of property and the management of said systems.

### **I. Purpose of Online Tax Appeals Policy**

It is the intent of the Cherokee County Board of Tax Assessors to use online tax appeal products in order to simplify the tax appeal process while allowing citizens and the appraisal staff to analyze and share accurate data concerning property located and appraised within Cherokee County, Georgia. Citizens may obtain detailed assessment information independently and gain a better understanding of property values and associated valuation trends.

The Cherokee County Board of Tax Assessors establishes guidelines and procedures for appropriate use of online tax appeals and to improve appraisal and appeal operations.

### **II. Implementation of Online Tax Appeals**

Appraisal staff will identify hardware and software to be used for online tax appeals and determine whether said products can be incorporated into the property assessment and appeal process for certain designated classes of property located within Cherokee County, Georgia. Appraisal staff will establish and continually update ongoing appraisal staff development in support of any use of technology associated with any online tax appeals system. Appraisal staff will identify, document and evaluate processes within the online tax appeal system that need improvement to maximize productivity and assessment benefits from technology investments in software and hardware used in online tax appeals. Appraisal staff will determine an appropriate timeline for data entry associated with any online tax appeals product.

Appraisal staff shall develop a comprehensive and ongoing implementation process to evaluate, review and effectuate online appeal technology that may be best suited for use in assessments of various classes of property in Cherokee County, Georgia.

All online tax appeals software and/or hardware purchase orders shall be approved by the Cherokee County Board of Tax Assessors.

Nothing contained herein shall be interpreted to abrogate or affect any provision or obligation of the laws of the State of Georgia or as specifically outlined in O.C.G.A §§ 48-5-306 and 48-5-311.

### **III. Current Online Property Tax Appeals Modules**

#### **Real Property**

The Cherokee County Board of Tax Assessors will accept initial, electronic, online real property appeals exclusively using the Spatialest Appeals module accessible to citizens from the Cherokee County, Georgia website [www.cherokeega.com](http://www.cherokeega.com) beginning on May 17, 2021 using the initial online property appeals link : (<https://appeals.spatialest.com/ga-chokeee>)

### **IV. Disclaimer**

Appraisal staff make every effort to produce accurate, updated tax assessment information. The Cherokee County Board of Tax Assessors makes no warranties of any kind, express or implied, for the use of any online property tax appeals hardware or software, including any associated assessment data. The Cherokee County Board of Tax Assessors will not be responsible for any damages a user suffers, including loss of data, delay, service interruption or exposure to any material associated with any online property tax appeal module. Use of any information obtained via the internet is for the convenience of the user and use of any online tax appeal module and associated data is at each user's own risk.

**Adopted : March 25, 2021**