

Cherokee County Board of Tax Assessors
Regular Meeting
May 27, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: May 13, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-2, Reinstatement Exemptions

Batch E-1-1, Current Year Changes, Homestead Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, Residential Digest

Batch 3A, Residential Appeal Changes

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch EX-1, Additional Current Year Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5, Current Year Changes

Batch 5-1, Current Year Changes, Amended

Batch 5CA, CUVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVA Continuation

Batch 5CD, CUVA Denials

Batch 5CR, CUVA Releases

VI. Chief Appraiser's Report

VII. Attorney's Report / Executive Session

VIII. Adjournment

E-2 REINSTATE EXEMPTIONS

05/27/2021

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
03N05 - 010	FRADY GEORGE L	L05(ESC)	REMOVED IN ERROR	455300	01
03N15 - 029	COLLINS NATHANIEL JAMES	L13(ES1)	PROVIDED DOCS OF PRIMARY RESIDENCE	210700	01
14N03 - 118 A	CLEMENS KELLY J	L01(ES3)	REMOVED IN ERROR, USES PO FOR SECURITY	0	01
14N06 - 101	MENDEL MONIKA E	L05(ESC)	USES DAUGHTER'S ADDRESS TO ASSIST WITH BILLS	0	01
14N22D- 149	TRACEY GWENDOLYN	L06(ESC)	MAILING ADDRESS GOES TO SISTER WHO HANDLES BILL	0	03
14N23B- 111	FREE MARY JANE	L13(ES1)	REMOVED IN ERROR	0	03
15N11G- 020	ROSS RAYMOND W	L01(ES3)	PROVIDED DOCS OF PRIMARY RESIDENCE	122500	07
15N14K- 034	GAYNOR JANICE E	L07(ESC)	PROVIDED DOCS OF PRIMARY RESIDENCE	131100	04
15N17F- 144	WAGNER JONATHAN PAUL-TRUSTEE	L13(ES1)	MAILING ADDRESS GOES TO TRSU COMPANY, STILL RES	0	07
15N19 - 130	CASTLEBERRY JERRY	L05(ESC)	REMOVED IN ERROR, TEMPORALY SENT MAIL TO GIRL	0	01
15N24K- 170	MARTINEZ KATHLEEN D	L05(ESC)	PER POA(DAUGHTER) PROVIDED UTILITIE BILLS	236400	07
15N25 - 087	BLACKWELL PEGGY A	L08(EL6)	REMOVED IN ERROR	0	01
21N01 - 032	PITNER BETTY JO	L01(ES3)	REMOVED IN ERROR	0	01
21N12B- 398	MEADERS MYTRLE P	L05(ESC)	REMOVED IN ERROR	0	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES - HOMESTEAD ADDITIONS

Meeting Date: 5/27/2021


PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N01A- 150	BUTTERWORTH CHARLES	L05(ESC)	UPDATED DRIVERS LICENSE PROVIDED	378 CARMICHAEL CR	01	412200
02N04A- 072	SYCKS ZACHARY ALTON	L13(ES1)	PROVIDED UPDATED LICENSE	804 MOUNT GLEN LN	01	236600
02N04C- 120C	CORSINI DONALD	L05(ESC)	PICKED UP HOUSE	1672 ROCK SPRINGS LN	01	379400
02N07 - 042 A	WELBORN MICHAEL W	L01(ES3)	PROVIDED UPDATED DRIVERS LICENSE	620 GANTT RD	01	528500
03N01B- 172	PATTON DIANA	L01(ES3)	UPDATED DRIVERS LICENSE PROVIDED	107 MOUNT MORIAH RD	02	282200
03N04 - 053	RICHARDSON THOMAS RA	L01(ES3)	UPDATED DRIVERS LICENSE PROVIDED	255 MARKS WY	01	373200
03N11C- 117	HUGHIE OVIE	L05(ESC)	PROVIDED UPDATED DOCUMENTS	329 ELLINGTON DR	01	313900
03N11E- 201	BURGESS SHERRI E	L01(ES3)	UPDATED DRIVERS LICENSE PROVIDED	304 LARK LN	01	291910
03N24D- 010	LEE SAMUEL S	L20(ESS)	APPLIED AFTER APRIL 1	125 REGISTRY LN	01	570000
04N01A- 076	PERULERO JOHANA L ADA	L13(ES1)	PROVIDED UPDATED LICENSE & GREEN CARD	563 MARION SPENCE RD	02	268100
04N07 - 007	SPERIN ANDYLENE	L05(ESC)	INFORMED OF WHICH BUILDING TO HOMEST	2383 SPERIN RD	01	272400
14N10A- 117	WEBSTER NANCY W	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	220 BALSAM DR	03	304700
14N10C- 041	PHILLIPS NICOLE	L08(EL6)	DATA ENTRY ERROR	100 LAUREL CANYON TL	03	359900
14N10C- 111	BARNES GREGG KERRY	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	220 LONGLEAF CT	03	424600
14N10J- 072	COMER DONALD M	L06(ESC)	PROVIDED UPDATED DRIVERS LICENSE	433 HORIZON TL	03	558700
14N10L- 002	WINDON JAMES	L02(ES3)	UPDATED DRIVERS LICENSE PROVIDED	712 LAUREL CANYON PW	03	460400
14N12E- 078	GERMAN STEPHEN	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	503 BLACK CANYON PK	03	393500
14N12F- 024	SHIRLEY KIM L	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	243 RIVER GREEN AV	03	165960
14N12H- 064	RODRIGUEZ MARGARITA	L06(ESC)	UPDATED DRIVERS LICENSE PROVIDED	226 PATTI PL	03	251800
14N12K- 091	BEAUSEIGNEUR ADAM SET	L20(ESS)	LETTER STATING 100% PROVIDED	109 OAKVIEW PASSAGE	03	192400

BATCH E-1-1

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
14N13A- 022	CRISTAL ALAN BRUCE	L05(ESC)	PROVIDED UPDATED DOCUMENTS	205 BRIDLE RIDGE CT	01	398700
14N15C- 349	SCHREANE CARMEN M	L20(ESS)	UPDATED DRIVERS LICENSE PROVIDED	413 MORNING MIST TL	03	374000
14N20B- 120	CHACHA CARLOS	L02(ES3)	DATA ENRTY ERROR	141 ROLLING HILLS PL	03	352700
14N21 - 065 A	PAYNE MARY RUTH	L05(ESC)	HOUSE PICKED UP FOR TY 2021	350 FRED BISHOP DR	01	286500
14N21B- 032	LABOSSIERE DESTINY ELAI	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	656 SUNFLOWER DR	03	242100
14N23D- 059	SCHORK JOSEPH F	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	404 STRATFORD ESTATES	01	988000
14N29 - 014	DORNELLAS CINDI M	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	150 SCOTT TRIAL	01	268200
14N29 - 028	LINGEFFELT DAVID	L13(ES1)	REMOVED HOME	3166 CUMMING HW	01	159700
14N30A- 028	BACZKOWSKI SUSAN P	L05(ESC)	UPDATED DRIVERS LICENSE PROVIDED	220 SWEETBRIAR LN	01	230800
15N04A- 293	PENNINGTON GARY W	L01(ES3)	APPROVED AFTER NOTICES MAILED	2115 SUMMERCHASE DR	01	270350
15N04B- 080	COOPER CINDY P	L01(ES3)	PROVIDED DIVORCE DECREE	140 VICTORIA STATION	01	173060
15N04D- 044	FOX GLENDA F	L05(ESC)	PROVIDED UPDATED DRIVERS LICENSE	1721 INDIAN RIDGE DR	01	247760
15N06J- 153	BOENING BO BRANTLEY	L20(ESS)	VA LETTER PROVIDED	303 WILSHIRE PASS	01	243500
15N08H- 102	WRIGHT CHRISTOPHER BAI	L13(ES1)	PROVIDED UPDATED LICENSE	220 WILD FLOWER LN	03	176800
15N08J- 091	GIBSON ASHLEIGH	L13(ES1)	PROVIDED UPDATED LICENSE	424 LITTLE RIVER RD	03	256100
15N11 - 074101	MCMILLIAN JACKIE H	L05(ESC)	UPDATED DRIVERS LICENSE PROVIDED	101 THE CROSSINGS LN	07	163600
15N12A- 075	TOWNER LAUREN GAIL	L05(ESC)	PROVIDED UPDATED DOCUMENTS	1811 YORKSHIRE DR	01	227130
15N12J- 238	HAMMOND DAVID JAMES	L13(ES1)	PROVIDED UPDATED DRIVER LICENSE	415 CHANDLER LN	07	486300
15N15F- 055	NEWMAN BRIDGET	L07(ESC)	PROVIDED CERTIFICATE OF NATURALIZATION	530 WENTWORTH CT	04	220200
15N17G- 070	BOGGS PATRICIA A	L20(ESS)	REMOVAL LETTER PROVIDED	434 HATHAWAY AV	07	418500
15N18J- 184	LI HUA	L13(ES1)	PROVIDED REMOVAL LETTER	906 WEST OAKS DR	03	185600
15N18R- 148	HUTCHISON KEVIN J	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	2604 BOULDER WY	07	386800
15N19C- 004	GOSS KEVIN	L13(ES1)	PROVIDED UPDATED LICENSE	260 HARMONY LAKE DR	04	310300

BATCH E-1-1

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
15N22 - 091 B	FREESE LEON	L01(ES3)	HOUSE PICKED UP FOR TY 2021	3056 TRICKUM RD	01	515400
15N24C- 027	DIBLE JON S.	L01(EL3)	UPDATED DRIVERS LICENSE PROVIDED	208 OVERLOOK DR	01	141300
15N24D- 297	BUCKNOR CLIFBURKE G	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	234 WEATHERSTONE POIN	07	234400
15N24F- 049	HUBBARD SUSAN K	L01(ES3)	UPDATED DRIVERS LICENSE PROVIDED	403 CITRONELLE DR	07	180234
15N24F- 220	RODDY DARCI ANN	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	607 DAHOMA TL	07	246900
15N24T- 115	RATZ SHIRLEY	L05(ESC)	UPDATED DRIVERS LICENSE PROVIDED	285 BALABAN CR	07	252420
15N26B- 0557	POWLEY BARBARA T	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	255 CARRINGTON WY	01	175780
15N30B- 050	SHELTON MICHAEL STEPH	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	117 BELLEHAVEN DR	01	341000
15N30C- 313	ZIVAN RANDY	L05(ESC)	PROVIDED UPDATED DOCUMENTS	134 MOUNTAINSIDE DR	01	445800
15N30L- 162	WINNETTE JAMES W	L05(ESC)	PROVIDED UPDATED DOCUMENTS	149 FOXTAIL RD	01	500400
21N06F- 274	BELL CHARLIE JR	L20(ESS)	DRIVER LICENSE AND DD-214 PROVIDED	108 REUNION PL	01	330700
21N09D- 004	JULIAN-GARCIA JUAN	L13(ES1)	PROVIDED UPDATED GREEN CARD	107 BLACK OAK TRL	01	245450
21N11E- 448	RAMSEY BOBBY	L13(ES1)	PROVIDED REMOVAL LETTER	301 BUCKPASSER CT	01	289800
21N11H- 200	LEWIS CHERRY B	L01(ES1)	UPDATED DRIVERS LICENSE PROVIDED	210 SABLE TRACE DR	01	224800
21N12B- 350	BROWNE DAVID C	L20(ESS)	PROVIDED VA LETTER	2488 JACKIE MOORE CIR	01	224800
22N06b- 053	LOPITZ SANDRA DIETZ	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	143 SPRING LAKE	01	360000
91N17A- 013A	HERNANDEZ JOSE	L13(ES1)	PROVIDED RESIDENCY CARD	371 SCOTT MILL RD	03	90200


 Becky Parker, Senior Appraiser


 Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

5/27/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BOYER KEITH L	01	137836	M	R	2020	34,212	0		None	Boat is reported to Bartow County.
DREAM BODY INC	01	143887	B	R	2020	30,140	0		None	This account is a duplicate of 145602.
CI ENTERPRISES GLOBAL LLC	01	138678	B	R	2020	248,825	0		None	This account is a duplicate of 145642. Ownership change.
SIMPLY SOUTHERN RESTAURANT	01	21944	B	R	2020	39,315	0		None	Business reported closed in 2019.
SLX AIR LLC	01	137340	A	R	2019	200,000	0		None	Aircraft reported sold in 2018.
SLX AIR LLC	01	137340	A	R	2020	200,000	0		None	Aircraft reported sold in 2018.
WALTON EDWARD G	01	136924	M	R	2020	22,220	0		None	Boat is reported to Pickens County.


TMA Account Manager


Chief Appraiser


5/27/2021
Date Approved By Board


RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2021

Meeting Date: 05/27/2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N16F- -064	HSBA2 LLC	\$160,420	\$160,000	NAME CHANGE & SB 346 FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
15N16E- -226	COBB, ANDREAL	\$228,640	\$225,040	ERROR CORRECTION FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
15N24C- -131	106PIONEERDR LLC	\$213,830	\$213,830	NAME CHANGE FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
22N12A- -052	MEEHAN, STEPHEN D & LISA W	\$70,000	\$446,000	IMPROVEMENT MOVED FROM 22N12A 052 A FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
22N12A- -052 A		\$446,000	\$0	PARCEL CREATED IN ERROR FOR TAX YEAR 2021
22N12A- -053	SNIDER, REGINA LOUISE	\$435,100	\$435,100	NAME CHANGE FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)


Ricky Hitt, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 05/27/2021

3A: Residential Appeal Changes

Meeting Date:

05/27/2021

Tax Year:

2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N10C 118 A	LAUREL CANYON COMMUNITY	141,600	100	ADJUSTED LAND FOR GREEN SPACE	5867	03
15N06A 133	DEWESE THOMAS	167,040	154,140	ADJUSTED FOR EXTREME DEPRECIATION	5879	01
21N11G 053	EISELE STEPHEN &	294,900	314,800	VALUE INCREASE PER OWNER REQUEST	5821	01
22N16 08046	HUNTINGTON DALE A	113,600	104,400	ADJUSTED FOR EXTREME DEPRECIATION	5868	01
22N16 12007	PASCHALL NORMAN W. J WILSON	20,000	13,000	ADJUSTED LAND VALUE	5845	01
22N16 12008	PASCHALL NORMAN W. J WILSON	20,000	13,000	ADJUSTED LAND VALUE	5846	01
6		757,140	599,440			

Paul T. Hester

Alan R. Hill

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 5/27/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
SMITH, JASON	03N21 046		\$65,440	\$60,440	MH SPACES WERE MOVED TO 03N21 046B & 03N21 046C DUE TO SPLIT
MARTIN, CHARLES	03N21 046B		\$47,100	\$49,600	MH SPACE ADDED AFTER 03N21 046 WAS SPLIT FOR THE 2021 TAX YEAR.
CHASTAIN, ROBERT E	03N21 046C		\$63,000	\$65,500	MH SPACE ADDED AFTER 03N21 046 WAS SPLIT FOR THE 2021 TAX YEAR.
WEILCH, KATINA	04N09 023 5681949		\$0	\$13,980	MH ADDED TO 2021 PREBILL DIGEST NO EXEMPTIONS
WEILCH, KATINA	04N09 023		\$53,060	\$40,260	REMOVED MH FROM 2021 REAL PROPERTY DIGEST EXEMPTION REMOVED
ELLIS, TRACEY L C/O GREEN TRE	15N05 136 MH02464		\$3,310	\$0	REMOVED MH FROM 2021 PREBILL DIGEST DEMOED OCTOBER 2020
HANSBERRY, LYNNE SUSAN C/O	15N05 136 MH02463		\$12,199	\$0	REMOVED MH FROM 2021 PREBILL DIGEST DEMOED OCTOBER 2020
LUCERO, PAUL STEVEN	15N05 137 MH03951		\$12,815	\$0	REMOVED MH FROM 2021 PREBILL DIGEST DEMOED OCTOBER 2020
NORTH GA COMMUNITY HOUSIN	15N05 140 MH03427		\$2,844	\$0	REMOVED MH FROM 2021 PREBILL DIGEST DEMOED OCTOBER 2020
KINGS CARPENTRY LLC (THE)	22N12 014 5461907		\$0	\$22,068	ADDED MH TO 2021 PREBILL DIGEST HOMESTEAD REMOVED
KINGS CARPENTRY LLC (THE)	22N12 014 5461907		\$77,538	\$55,470	REMOVED MH FROM REAL PROPERTY DIGEST NO EXEMPTIONS

DATE APPROVED BY B.O.A.

Thursday, May 27, 2021

BATCH #: MH1

MEETING DATE: 5/27/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
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SENIOR APPRAISER: *James Hill*

CHIEF APPRAISER: *Jim Hill*

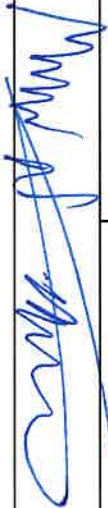
COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2021

Batch: 1 - Current Year Changes

Meeting Date: Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N12 - 124	ST. THOMAS SQUARE LTD	\$2,836,850	\$2,669,140	CORRECTED 299 FROM 2020 SEND NEW 45 DAY NOTICE	



Gregg D. Boutlier, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

EXEMPT DIGEST CHANGES

Tax Year: 2021

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N16L-319 B	CHEROKEE WATER & SEWAGE	\$100	\$100	EXEMPT PER PUBLIC PROPERTY



 Gregg D. Boutilier, Sr. Commercial Appraiser



 Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, May 27, 2021

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N04 - -120 C	CORSINI, DONALD & CORSINI,	\$46,500	\$379,400	FMV	NOD: HOUSE WAS NOT PREVIOUSLY VALUED IN SYSTEM; ADDED STRUCTURE FOR 2021 TY. SEND NEW 45-DAY NOTICE
03N04 - -009 G	HARMONY OAKS TRAIL HOA, I	\$48,410	\$4,910	FMV	ADJUSTMENT FOR HOA LEFT OFF IN ERROR; CORRECTED FOR 2021 TY; SEND NEW 45-DAY NOTICE
03N29 - -021	SHIRLEY, THOMAS W. & SHERR	\$236,800	\$260,300	FMV	PER MAPPING DEPT., ACREAGE ADJUSTED FROM 4.38 AC TO 4.94 AC FOR 2021 TY; SEND NEW 45-DAY NOTICE
13N01 - -001	DEBORD, JOE M.	\$749,430	\$476,430	FMV	HOUSE ON INCORRECT PARCEL. MOVED STRUCTURE FROM THIS PARCEL TO 13N01-001B FOR 2021 TY; SEND NEW 45-DAY NOTICE
13N01 - -001 B	REEVES, JEFFREY M. & REEVES	\$50,100	\$323,100	FMV	HOUSE ADDED TO THIS PARCEL FOR 2021 TY FROM 13N01-001; SEND NEW 45-DAY NOTICE
14N02 - -049 A	JONES, MARY ALICE P. & JONE	\$354,500	\$364,400	FMV	CORRECTIVE DEED FILED; 14N02-049D INTENDED AS EASEMENT; ADDED ACREAGE BACK TO THIS PARCEL FOR 2021 TY; SEND NEW 45-DAY NOTICE
14N02 - -049 D	PUCKETT, GARRY ROY	\$22,500	\$0	FMV	CORRECTIVE DEED FILED; THIS PARCEL INTENDED AS EASEMENT; DELETED AND ADDED BACK TO 14N02-049A FOR 2021 TY
14N21 - -065	BISHOP, CHARLES E.	\$290,500	\$49,300	FMV	HOUSE ON INCORRECT PARCEL. MOVED STRUCTURE FROM THIS PARCEL TO 14N21-065A FOR 2021 TY; SEND NEW 45-DAY NOTICE
14N21 - -065 A	PAYNE, MARY RUTH	\$45,300	\$286,500	FMV	HOUSE ADDED TO THIS PARCEL FOR 2021 TY FROM 14N21-065; SEND NEW 45-DAY NOTICE
21N11 - -026	CAMBRON, CHARLINE	\$26,600	\$10,300	FMV	DATA ENTRY ERROR IN LAND VALUATION; CORRECTED FOR 2021 TY; SEND NEW 45-DAY NOTICE
21N12 - -005 A	MADDOX, JANE TUCKER	\$71,400	\$60,700	FMV	LAND ADJUSTMENT REMOVED IN ERROR FOR 2021 TY; CORRECTED; SEND NEW 45-DAY NOTICE

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
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 Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5-1 Current Tax Year Changes (Amended)

Meeting Date: Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
14N24 - -280 B	GHORLEY, LEIGH	\$59,500 \$0	\$59,500 \$0	FMV CUV	NAME CORRECTION FOR 2021 TY; PARCEL WAS INCORRECTLY IN THE NAME OF FRANCES HARDIN LANNING (ESTATE); SEND NEW 45-DAY NOTICE
14N24 - -280 C	HARDIN, FRANCES LANNING (ES	\$581,500 \$0	\$581,500 \$0	FMV CUV	NAME CORRECTION FOR 2021 TY; PARCEL WAS INCORRECTLY IN THE NAME OF GHORLEY, LEIGH; SEND NEW 45-DAY NOTICE

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N13 - -049 A	J & L ROLLING HILLS RANCH, LLC	\$175,000 \$0	\$175,000 \$10,038	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY; SEND NEW 45-DAY NOTICE
23N02 - -015 A	CLEGHORN, DAVID ANTHONY	\$0 \$0	\$64,900 \$24,176	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TAX YEAR; SEND NEW 45-DAY NOTICE


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # SCB

Conservation Use Breaches

Meeting Date:

Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N09 - -064	JONES, CAROLE DE LA CRUZ T	\$310,600 \$14,410	\$310,600 \$0	FMV CUV	2018 COVENANT BREACHED W/ FULL PENALTY FOR 2021 TY; REMOVED ESV; SEND NEW 45-DAY NOTICE
14N19 - -067 F	BROWN, LAURA L.	\$465,000 \$9,829	\$465,000 \$0	FMV CUV	2017 COVENANT BREACHED W/ FULL PENALTY FOR 2021 TY; REMOVED ESV; SEND NEW 45-DAY NOTICE
21N05 - -164	HUGHES, R.A. ESTATE (JIM HU	\$268,600 \$15,989	\$268,600 \$0	FMV CUV	2013 COVENANT BREACHED W/ NO PENALTY DUE TO AGE 65 PROVISION; REMOVED ESV FOR 2021 TY; SEND NEW 45-DAY NOTICE



Trey Stephens, Senior Rural Appraiser



Steve Swindell, Chief Appraiser


RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, May 27, 2021

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		Explanation
		Previous CUV:	Previous CUV:	Current CUV	Current CUV	
04N06 - 005 H	IBR RENOVATIONS, LLC	\$0	\$0	\$235,400	\$16,388	2020 CONTINUATION APPLIED/GRANTED FOR 2021 TY; NO NOTICE REQUIRED



 Trey Stephens, Senior Rural Appraiser



 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, May 27, 2021

Batch # SCD CUVA Denials

Map and Parcel	Current FMV	Appeal Number	Owner's Name	Explanation
13N05 - -062 C	\$140,400		BYESS, JERRY & BYESS, CAROLY	2021 COVENANT APPLIED/DENIED DUE TO LACK OF QUALIFYING USE; NO NOTICE REQUIRED; DENIAL LETTER MAILED



 Terry Stephens, Senior Rural Appraiser



 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, May 27, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N09 - -064	JONES, CAROLE DE LA CRUZ TRU	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
13N05 - -062 C	BYESS, JERRY & BYESS, CAROLY	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N19 - -067 F	BROWN, LAURA L.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
23N02 - -015 A	CLEGHORN, DAVID ANTHONY	2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

May 13, 2021

Members Participating via Teleconference in accordance with the OCGA 50-14-1 (g) Open Meetings Act due to the COVID-19 pandemic: Dennis Conway

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Brenda Faucett, Sandy Forrester, Janet Hall, Ricky Hitt, Jennifer Hoskins, Becky Parker 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 at 9:00 a.m.

Adoption of Agenda: Motion by Tommy Mann to adopt the meeting agenda, seconded by Daniel Clifford and verbally approved by each Board Member.

Approval of Minutes: Motion by Daniel Clifford to approve the April 22, 2021 minutes, seconded by Tommy Mann and verbally approved by each Board Member.

Public Comments: None.

New Business: Motion by Daniel Clifford to move Batch E-4, 2021 Homestead Exemption Report, Batch 3P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CD, Batch 5CR and Batch 5P to the consent agenda and follow staff recommendations, seconded by Tommy Mann and verbally approved by each Board Member.

I. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-4, Homestead Denials

2021 Homestead Exemption Report

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3P, Prior Year Changes

Mobile Home Department, Janet Hall, Senior Appraiser

Batch MH1, Digest Changes Agenda

Rural Department, Trey Stephens, Senior Appraiser

Batch 5CA, CUVAs Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVAs Continuation

Batch 5CD, CUVAs Denials

Batch 5CR, CUVAs Releases

Batch 5P, Previous Tax Year Changes

- II. Adoption of Dept. of Revenue Adopted & Finalized 2021 Values for CUVA District #2 & FLPA District #2:** Motion by Tommy Mann to approve, seconded by Daniel Clifford and verbally approved by each Board Member.
- III. Approval of 2021 Real Property Notice List:** Motion by Daniel Clifford to approve, seconded by Tommy Mann and verbally approved by each Board Member.
- IV. Approval of 2021 Personal Property Notice List:** Motion by Tommy Mann to approve, seconded by Daniel Clifford and approved by each Board Member.
- V. Employee Service Recognition -** Brenda Faucett; 5 years, Jenny Thomas; 5 years and Ricky Hitt; 15 years.

VI. Chief Appraiser's Report

2021 Budget Review

See Attached: Sales Ratio data as of May 13, 2021.

Steve, Trey, MaryBeth and Dennis attended the 2022 Budget Meeting with members of the County Management and Finance on May 6th.

Steve and Trey attended the annual Chamber of Commerce luncheon on May 12th.

Virtual CAVEAT is next Monday through Friday from 9am – 12pm.

Steve has been appointed to the GAAO Board through November, if not indefinitely.

The next meeting will be Thursday, May 27, 2021 at 9 AM.

- VII. Attorney's Report / Executive Session:** Motion by Daniel Clifford to move to Executive Session, seconded by Tommy Mann and approved by each Board Member.
- VIII. Executive Session Adjournment:** Motion by Daniel Clifford to adjourn the Executive Session, seconded by Raymond Gunnin and verbally approved by each Board Member.
- IX. Adjournment:** Motion by Daniel Clifford to adjourn the regular meeting, seconded by Raymond Gunnin and verbally approved by each Board Member.

Dennis Conway, Chairman

Jenny Thomas, Secretary