

Cherokee County Board of Tax Assessors
Regular Meeting
October 28, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: October 14, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions 2021

Batch E-1-1, Homestead Additions 2021

Batch E-2, Reinstate Exemptions – Tax Year 2021

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P4, Certify to BOE Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, 2021 Current Year Changes

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Batch 3A-1, Additional Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Tax Year Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

Batch 5P, Previous Tax Year Changes

VI. Chief Appraiser's Report

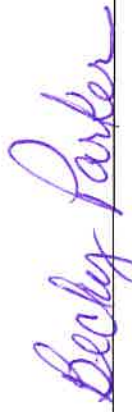
VII. Attorney's Report / Executive Session

VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2021

10/28/2021

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N19 - 169	WOODALL J C	L05(ESC)	J C WOODALL DECEASED	01
15N23F- 113	VATALARO JEFFREY DAVIS	L05(ESC)	REMOVED ESC ONLY TULAH VATALARO LIVES ON 15N23F-113	07
21N06 - 137	CAMP GLOVER D	L05(ESC)	GLOVER D & JOY ANN CAMP DECEASED	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS - TAX YEAR 2021

10/28/2021

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
03N01B-065	GENZMAN GLORIA (LIFE EST)	L05(ESC)	REMOVED IN ERROR	134300	02
14N15B-002	WHITE HUGH G	L05(ESC)	ADD EXEMPTIONS BACK NAME CHANGED IN ERROR	129600	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES - HOMESTEAD ADDITIONS - 2021

Meeting Date: 10/28/2021

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
15N22J-031	BURNEY SANDRA SHELTON	L05(ESC) PROVIDED UPDATED DOCUMENTS	203 SWEETBRIAR CLUB DR	01	530000
15N25D-041	CALOCA PETRONILA	L07(ESC) PROVIDED UPDATED DOCUMENT	716 ST JAMES PL	04	199520



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
10/28/2021

Taxpayer	Tax District	Account Type	Account	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WHEELING, JOSH D	01	M	144825	R	2020	19,016	0	0	None	Per DNR error, account was created listing John Wheeling as owner. Mr. Wheeling is a mechanic at the marina. Confirmed with DNR Mr. Wheeling does not own boat.
WHEELING, JOSH D	01	M	144825	R	2021	18,587	0	0	None	Per DNR error, account was created listing John Wheeling as owner. Mr. Wheeling is a mechanic at the marina. Confirmed with DNR Mr. Wheeling does not own boat.
WHEELING, JOSH D	01	M	144826	R	2020	12,327	0	0	None	Per DNR error, account was created listing John Wheeling as owner. Mr. Wheeling is a mechanic at the marina. Confirmed with DNR Mr. Wheeling does not own boat.
WHEELING, JOSH D	01	M	144826	R	2021	11,972	0	0	None	Per DNR error, account was created listing John Wheeling as owner. Mr. Wheeling is a mechanic at the marina. Confirmed with DNR Mr. Wheeling does not own boat.
PREMIER FITNESS SOURCE LLC	07	B	143567	R	2021	38,415	0	0	None	This is a duplicate account of 143514.
ALPINE BAKERS INC	01	B	58652	R&R	2021	395,199	395,199	0	None	Address change, updated tax district from 04 to 01.
TOYOTA MOTOR MFG CANADA INC	03	B	138707	R&R	2021	5,215	10,429	0	45 Day	Correction made to timely filed 2021 return.
TOYOTA MOTOR MFG INDIANA INC	03	B	133645	R&R	2021	10,429	17,050	0	45 Day	Correction made to timely filed 2021 return.
ROBERTS, WADE N	01	M	140154	R	2021	52,496	0	0	None	TP provided BOS showing boat sold on 10/30/2020.
PARALITICCI, RAUL	01	M	121038	R	2021	17,866	0	0	None	TP provided BOS showing boat sold on 8/8/2020.
MAS TEC NORTH AMERICA INC	04	B	143428	R	2021	33,595	0	0	None	This is a duplicate account of number 141256.
WOODSTOCK DENTAL CARE PC	07	B	145986	R	2021	639,746	0	0	None	This is a duplicate account of account number 130192.
1ST CHOICE DENTAL CARE	07	B	130192	R&R	2021	389,238	639,746	0	45 Day	Processed timely filed 2021 return originally assessed under 145986 (duplicate).
BELCO PLUMBING SERVICES INC	01	B	112001	R	2021	46,557	0	0	None	TP provided final IRS tax return for year 2020.
PEEK GERALD F	01	M	141210	R	2021	62,190	0	0	None	TP provided bill of sale dated 2/13/2020.
TYLER BULMAN	01	B	146179	R	2021	29,406	0	0	None	TP provided documentation showing equipment tagged through TCO.

Jennifer Hoskins
TMA Account Manager

Chris ...
Chief Appraiser

10/28/2021

Date Approved By Board

Certify to BOE Agenda (P4)
10/28/2021

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
CAPITAL CITY STUCCO INC	Capital City Stucco Inc 611 E Main ST Canton, GA 30114-2807 jeff@capitalcitystucco.com	3	137603	2021	2021-6102	230,035	No change, certify to BOE.

Jennifer Hoskins
TMA Account Manager

10/28/2021

Date Approved By Board

Steve Kennerly
Chief Appraiser

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2021

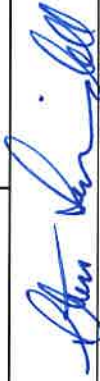
Batch: 1 - Current Year Changes

Meeting Date: Thursday, October 28, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N16G- 025C29	AAFIYAH ENTERPRISES LLC	\$0	\$161,800	MISSED DEED	
15N16G- 025C30	AAFIYAH ENTERPRISES LLC	\$0	\$158,000	MISSED DEED	
15N16G- 025C31	PAINTING SPECIALTY COMP	\$0	\$158,000	MISSED DEED	
15N16G- 025C32	SPERLINGS PROPERTIES LLC	\$0	\$161,800	MISSED DEED	



Gregg D. Boutilier, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

EXEMPT DIGEST CHANGES

Tax Year: 2021 Batch: EX-1 - Current Year Changes Meeting Date: Thursday, October 28, 2021

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N18E- -005	NORTH GEORGIA COMMUNITY	\$147,400	\$147,400	PER VOTER REFERENDUM PASSED IN 2020
21N12A- -074 A	NORTH GEORGIA COMMUNITY	\$24,500	\$24,500	PER VOTER REFERENDUM PASSED IN 2020
91N21 - -069	HABITAT FOR HUMANITY-NOR	\$2,800	\$2,800	PER VOTER REFERENDUM PASSED IN 2020
91N21A 006 A	HABITAT FOR HUMANITY	\$100	\$100	PER VOTER REFERENDUM PASSED IN 2020



Gregg D. Boufilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2021

Meeting Date: 10/28/2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
91N09 - A-003	GARCIA MAXIMILLIANO SR.	\$201,780	\$177,280	ACREAGE ADJUSTED FOR SPLIT
91N09 - A-003 A	OLD TIN ROOF PROPERTIES LLC	\$0	\$35,080	PARCEL CREATED FROM 91N09 A003


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10/28/2021

3A: Residential Appeal Changes

Meeting Date: 10/28/2021

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N12 026	MISTY RIDGE APARTMENTS 1 LLC	159,250	144,150	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6766	03
14N12 027	MISTY RIDGE APARTMENTS 1 LLC	158,040	143,040	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6767	03
14N12 031	MISTY RIDGE APARTMENTS 1 LLC	163,350	147,750	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6769	03
14N12 032	MISTY RIDGE APARTMENTS 1 LLC	173,580	156,980	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6770	03
14N12 033	MISTY RIDGE APARTMENTS 1 LLC	152,750	138,650	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6772	03
14N12 034	MISTY RIDGE APARTMENTS 1 LLC	170,890	155,090	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6771	03
14N12 035	MISTY RIDGE APARTMENTS 1 LLC	149,180	135,380	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6773	03
14N12 036	MISTY RIDGE APARTMENTS 1 LLC	149,160	135,360	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6774	03
14N12 037	MISTY RIDGE APARTMENTS 1 LLC	169,300	153,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6776	03
14N12 038	MISTY RIDGE APARTMENTS 1 LLC	168,500	153,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6777	03
14N12 039	MISTY RIDGE APARTMENTS 1 LLC	149,160	135,360	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6778	03
14N12 040	MISTY RIDGE APARTMENTS 1 LLC	151,400	137,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6779	03
14N12 041	MISTY RIDGE APARTMENTS 1 LLC	167,700	152,300	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6780	03
14N12 046	MISTY RIDGE APARTMENTS 1 LLC	172,150	155,950	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6781	03
15N17C 014	ARSAAN LLC	168,330	158,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6883	07
95N03 024	MURRAY JAMES V & EQUITAX PROPERTY TAX ADVI	137,900	100,300	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6826	06
16		2,560,640	2,302,410			

3A-1

Meeting Date: 10/28/2021

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N22B 020	LUNSFORD ERNEST KENNETH	1,253,900	1,190,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	6685 01	
15N02B 166	PECORARO MICHAEL THE STALLINGS-RIBAR GROUP	718,890	690,090	VALUE AGREEMENT (NO NOTICE REQUIRED) -2ND APPEAL	7357 01	
2		1,972,790	1,880,090			



Two handwritten signatures in blue ink are present at the bottom of the page. The first signature is a cursive name, and the second is a stylized signature.

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, October 28, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
03N26 - -016	GAYTON, MARK WESLEY & PA	\$135,500	\$80,200	\$0	\$0	FMV	CUV	NAME & ACREAGE CHANGE FOR TAX YEAR 2021
14N30 - -186 D	TORRENCE, NINA D. & CLAYTO	\$660,600	\$618,200	\$0	\$0	FMV	CUV	ERROR IN LAND FOR TAX YEAR 2021
15N14 - -251	PAREDES, BRANDON J. VELGR	\$105,100	\$105,100	\$0	\$0	FMV	CUV	CORRECTION OF TAX DISTRICT FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR TAX YEAR 2021
15N18 - -171	NEESE, FORD D.	\$678,440	\$678,440	\$0	\$0	FMV	CUV	CORRECTION OF TAX DISTRICT FROM 07-WOODSTOCK TO 01-COUNTY FOR TAX YEAR 2021
22N01 - -009	JORDAN, RICHARD C.	\$187,700	\$172,500	\$0	\$0	FMV	CUV	NAME CHANGE AND ACREAGE SPLIT FOR TAX YEAR 2021
22N01 - -009 A	BEAR MOUNTAIN CHURCH MI	\$0	\$19,600	\$0	\$0	FMV	CUV	PARCEL CREATED FOR TAX YEAR 2021

Ricky C. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

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

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N02 - -094 D	MAGNESS, AUDREY GRIZZLE	\$32,443	\$733,400 \$0	FMV CUV	2015 COVENANT BREACHED W/ NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2021; REMOVED ESV
02N02 - -094 G	MAGNESS, AUDREY GRIZZLE	\$0 \$5,622	\$161,900 \$0	FMV CUV	2015 COVENANT BREACHED W/ NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2021; REMOVED ESV
03N12 - -115	SAMS, HARRIETT WYNELL	\$0 \$64,499	\$1,761,800 \$0	FMV CUV	2013 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER FOR TAX YEAR 2021; REMOVED ESV
14N29 - -028	LINGEFELT, DAVID & ANGELA	\$0 \$21,825	\$445,300 \$0	FMV CUV	2013 COVENANT BREACHED W/ FULL PENALTY FOR TAX YEAR 2021; REMOVED ESV

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, October 28, 2021

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N02 - -094 D	MAGNESS, AULREY GRIZZLE	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY.
02N02 - -094 G	MAGNESS, AUDREY GRIZZLE	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N12 - -115	SAMS, HARRIETT WYNELL	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -026 A	GOOD, LORRAINE F.	2016 COVENANT BREACH IN 2019 W/ FULL PENALTIES PAID, RELEASE NOT SIGNED AT TIME OF BREACH. SIGNED RELEASE 10/20/201 FOR CURRENT TAX YEAR
14N29 - -028	LINGEFELT, DAVID & ANGELA B.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, October 28, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	FMV	Current CUV	FMV	CUV	CUV	
15N18 - -171	NEESE, FORD D.	\$683,910	\$0	\$683,910	\$0	FMV	CUV	CORRECTION OF TAX DISTRICT FROM 07- WOODSTOCK TO 01-COUNTY FOR TAX YEAR 2020
15N18 - -171	NEESE, FORD D.	\$656,986	\$0	\$656,986	\$0	FMV	CUV	CORRECTION OF TAX DISTRICT FROM 07- WOODSTOCK TO 01-COUNTY FOR TAX YEAR 2019
15N18 - -171	NEESE, FORD D.	\$602,300	\$0	\$602,300	\$0	FMV	CUV	CORRECTION OF TAX DISTRICT FROM 07- WOODSTOCK TO 01-COUNTY FOR TAX YEAR 2018

Ricky T. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the October 14, 2021 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson and Jenny Thomas were all present for the meeting.

Attorney: Whit Frost of Roach, Caudill & Frost LLP were present for the meeting.

Call to Order: Dennis Conway called the meeting to order at 9:00am.

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

Approval of Minutes: Motion by MaryBeth Burnette to approve the September 23, 2021 minutes, seconded by Tommy Mann and approved by all Members.

Public Comments: None.

New Business: Motion Daniel Clifford to move Batch E-1, Batch E-1-1, Batch E2, Batch P1, Batch P3, Batch P4, Batch 1, Batch 1A, Batch 1H, Batch 1P, Batch EX-1, Batch 3, Batch 3A, Batch 3P, Batch MH1, Batch 5, Batch 5B, Batch 5CB, Batch 5CR and Batch 5P to the 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 Records

Batch E-1, Dropped Exemptions 2021

Batch E-1-1, Homestead Additions

Batch E-2, Reinstate Exemptions – Tax Year 2021

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, BOA Appeals Agenda

Batch P4, Certify to BOE Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, 2021 Current Year Changes

Batch 1A, Commercial Appeal Changes

Batch 1H, Certify to Hearing Officer

Batch 1P, Prior Year Changes

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Digest Changes
Batch 5, Current Tax Year Changes
Batch 5B, Certify to BOE
Batch 5CB, CUVA Breaches
Batch 5CR, CUVA Releases
Batch 5P, Previous Tax Year Changes

- V. Motion by MaryBeth Burnette to approve the 2022 Tax Management Associates Audit List, seconded by Raymond Gunnin and approved by all Members.**
- VI. Motion by MaryBeth Burnette to approve the 2021 State Utilities Digest, seconded by Tommy Mann and approved by all Members.**
- VII. Motion by Dan Clifford to reschedule the November 11th meeting to Wednesday, November 10, 2021, seconded by MaryBeth Burnette and approved by all Members.**
- VIII. Chief Appraiser Report:**

Steve reviewed the final 2021 and new 2022 Budget reports.

Trey Stephens has officially made the transition to the role of explicitly Deputy Chief, which resulted in other staff changes. Ricky Hitt is the new Rural, CUVA and Mobile Homes Senior Manager and Lee Johnson is the new Residential Senior Manager. Interviews for the newly open Residential Lead position will begin this afternoon, which will ultimately result in 3 open Field Appraiser positions.

Steve, Trey and Ricky attended the annual WinGap Conference in Savannah last week.

Steve and Trey will be attending the GAAO Fall Business Meeting in Brasstown Bald next week.

We had onsite document shredding take place the last week of September.

Steve presented a video created by Just Appraised explaining the logistics of their deed processing operation.

Steve will be on vacation October 20, 2021 – October 27, 2021.

The next meeting will be Thursday, October 28, 2021 at 9:00 AM.

IX. Attorney's Report / Executive Session:

- IV.** Motion by Daniel Clifford to move to Executive Session, seconded by Raymond Gunnin and approved by each Board Member.
- V.** Motion by Daniel Clifford to adjourn Executive Session and to re-enter Regular Meeting, seconded by Tommy Mann and approved by each Board Member.
- VI.** **Motion by Daniel Clifford to accept the Value Agreement presented in Executive Session, seconded by MaryBeth Burnette and approved by each Board Member.**
- VII. Adjournment:** Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by Tommy Mann and approved by all Members.

Dennis Conway, Chairman



Jenny Thomas, Secretary