

Cherokee County Board of Tax Assessors
Regular Meeting
November 22, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: November 10, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

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

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Chief Appraiser's Report

VII. Attorney's Report / Executive Session

VIII. Adjournment

BOA Standard Agenda (P1)
11/22/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
EARLY, WILLIAM	01	143744	M	R	2021	41,521	0	0	None	TP provided bill of sale dated 6/8/2017.
EARLY, WILLIAM	01	143744	M	R	2020	43,636	0	0	None	TP provided bill of sale dated 6/8/2017.
HEITZEL ZACHERY S	01	132863	M	R	2021	17,113	0	0	None	TP provided bill of sale dated 5/19/2020.
SWAN COUNSELING & COACHING LLC	03	145813	B	R	2021	13,100	0	0	None	TP leases this space and all assets. TP provided documentation showing all assets and inventory owned by Cognitive Development LLC.
CORNERSTONE RETAINING WALLS LLC	02	146250	B	R	2021	36,525	292	292	None	Account originally forced. TP provided asset listing and documentation to verify that this is a home based business.
AUNTIE ANNES	04	145787	B	R&R	2021	64,373	64,373	0	None	Tax district change from 07 to 04.
PADGETT, DAVID L	01	145058	M	R	2021	7,068	0	0	None	TP provided bill of sale showing boat sold 5/29/2020.
MARTIN, KEITH L	01	139954	M	R	2020	2,845	0	0	None	TP provided bill of sale showing boat sold 2/26/2019.
MARTIN, KEITH L	01	139954	M	R	2021	2,770	0	0	None	TP provided bill of sale showing boat sold 2/26/2019.
SUPERIOR STAIRS & RAIS LLC	07	146207	B	R&R	2021	41,965	12,053	12,053	45 Day	Account originally forced. TP provided asset listing and documentation needed to update value.
COPAN COFFEE ROASTERS LLC	01	143481	B	R&R	2021	84,134	84,134	0	None	Tax district change from 07 to 01.
MAS TEC NORTH AMERICA INC	04	143428	B	R	2020	33,595	0	0	None	This is a duplicate account of number 141256. Removing for prior year.
MAXWELL CONSTRUCTION GROUP INC	03	145427	B	R&R	2021	229,635	229,635	0	None	TP provided documentation showing this business was at new location as of 1-1-2021. Tax district change from 04 to 03.

Jennifer Hobelina
TMA Account Manager

Chief Appraiser

11/22/2021

Date Approved By Board

5A: Rural Appeal Changes

Meeting Date: 11/22/2021

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
23N03 001 G	SLAYDEN PRESTON M &	667,200	525,000	SETTLEMENT CONFERENCE ON 11/03/2021 SETTLED AT \$525,000 ON 11/09/2021. 299C APPLIES. 11/2021 BLAKE	6076 01	
		667,200	525,000			

Paul T. White

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # SCB

Conservation Use Breaches

Meeting Date: Monday, November 22, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV CUV	FMV CUV	Explanation
02N01 - -008 A	HALEY FARMS INC.	\$0	\$673,940	\$0	FMV CUV	2019 COVENANT BREACHED W/ FULL PENALTY FOR TAX YEAR 2021; REMOVED ESV
04N04 - -032	FITTS, JOHN S. & KATHLEEN M.	\$0	\$1,133,470	\$0	FMV CUV	2016 COVENANT BREACHED W/ FULL PENALTY FOR TAX YEAR 2021; REMOVED ESV
14N30 - -188	HALEY FARMS INC.	\$0	\$1,024,000	\$0	FMV CUV	2019 COVENANT BREACHED W/ FULL PENALTY FOR TAX YEAR 2021; REMOVED ESV
		\$65,282	\$0			



Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Monday, November 22, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -008 A	HALEY FARMS INC.	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N04 - -032	FITTS, JOHN S. & KATHLEEN M.	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -188	HALEY FARMS INC.	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY


 Ricky Hitt, Senior Rural Appraiser

 Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the November 10, 2021 Meeting

Members Present: Dennis Conway, MaryBeth Burnette, Daniel Clifford and Raymond Gunnin 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: Abigail Roach 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 October 28, 2021 minutes, seconded by Daniel Clifford and approved by all Members.

Public Comments: None.

New Business: Motion MaryBeth Burnette to move Batch E-1-1, Batch E2, Batch P1, Batch 3, Batch 3A, Batch MH1, Batch 5, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

IV. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

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

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

- V. Motion by MaryBeth Burnette to approve the 2022 NADA Mobile Home Values, seconded by Raymond Gunnin and approved by all Members.**

VI. Chief Appraiser's Report

Steve reviewed the 2022 Budget report.

Steve attended the Executive Leadership meeting last week where Geoff Morton was preparing the annual report, as well as a county signage update and a new Employee Appraisal form.

Several Appraisers attended a CamaCloud and Tablet meeting with various neighboring counties in Gainseville earlier this week.

Stuart Hobgood with DOR came to review our 4th quarter statistics last week.

Motion by MaryBeth Burnette to approve the revised Deed Processing contract with Just Appraised, seconded by Raymond Gunnin and approved by all Members.

Steve has a Zoom meeting with Eric Lopez of ACCG this afternoon.

Our office will be closed tomorrow in observance of Veteran's Day.

Our annual Thanksgiving luncheon will be on Monday, November 22nd and all are welcome.

The next meeting will be Monday, November 22, 2021 at 9:00 AM.

VII. Attorney's Report / Executive Session: None

- IV. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary