

Cherokee County Board of Tax Assessors
Regular Meeting
December 9, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: November 22, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Record

Batch E-1, 2021 Dropped Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch EX-1, Current Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Digest Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Certification of Canton TAD #1

VII. Chief Appraiser's Report

VIII. Attorney's Report / Executive Session

IX. Adjournment


E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2021

12/9/2021

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
03N22B-044	CROMER CHRISTOPHER	L13(ES1)	CLAIMS PRIMARY RESIDENCE IN TX	01
14N12D-098	DELITTA GERTRUDE	L02(ES3)	OWNER DECEASED MAY 2020	03
14N21B-034	FLANAGAN JOYCE H	L06(ESC)	OWNER NO LONGER LIVES ON PROPERTY	03
15N15 - 132	HOLMAN BETTY	L08(EL6)	SPOUSE HAS EXEMPTIONS IN GILMER CO	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

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

Meeting Date: 12/9/2021

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
22N20A-023	SANFORD TIMOTHY L	L20(ESS) PROVIDED UPDATED DOCUMENTS	210 LAKESIDE DR	01	241040



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
12/9/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
FIFTH THIRD BANK NA	07	115783	B	R&R	2021	20,116	17,541		None	Leasing company updated lease tax district for 2021 assets.
FIFTH THIRD BANK NA	01	146156	B	NOD	2021	0	2,575		None	Leasing company updated lease tax district for 2021 assets.
MC MEDICAL LLC	01	146177	B	R	2021	56,000	0		None	This was a duplicate acct for acct# 146531.
OUSLEY, BRIAN S	01	122916	M	R	2021	7,525	0		None	TP provided BOS showing boat was sold 4/6/2020.
STEVENSON, MARK T	01	142471	M	R	2021	16,008	0		None	Bartow Co. provided documentation that this boat is being taxed in their county and on their digest.
FONTI, ALEXIS	01	142023	M	R	2021	38,818	0		None	TP provided BOS showing boat sold 6/4/2020.
ASSOCIATED PATHOLOGISTS LLC	07	145745	B	R&R	2021	3,586	3,586		None	Tax district updated from 01 to 07.

Rhonda m Peterson
TMA Account Manager

[Signature]
Chief Appraiser

12/9/2021
Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2021

Batch: 1 - Current Year Changes

Meeting Date: Thursday, December 9, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
91N27 - 013 A	LITTLE, TONY M	\$225,400	\$3,200	CORRECTED ACREAGE FROM .696 TO .01	



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, December 9, 2021

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
22N01 009 A	BEAR MOUNTAIN CHURCH MINI	\$19,600	\$19,600	CHURCH OWNED VACANT LAND SIGNED AFFIDAVIT OF RELIGIOUS USE



Gregg D. Boutlier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, December 9, 2021

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Year

Batch # 5

Current Tax Year Changes

Meeting Date

Thursday, December 9, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
14N30 - -188	HALEY FARMS INC.	\$1,024,000	\$0	FMV	2019 COVENANT REMOVED IN ERROR FOR TAX YEAR 2021; ADDED ESY
		\$0	\$65,282	CUV	

Ricky Z. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Year(s): 2021

Batch # SCB

Conservation Use Breaches

Meeting Date:

Thursday, December 9, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV CUV	FMV CUV	Explanation
14N30 - 188 A	HALEY FARMS INC.	\$0	\$347,500	\$18,107	\$0	2019 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2021. REMOVED ESV

Ricky J. Pitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, December 9, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
13N07 - -073	HOHENSEE, TODD & ROBYN	2015 COVENANT BREACH IN 2019 W/ FULL PENALTIES PAID, RELEASE NOT SIGNED AT TIME OF BREACH. SIGNED RELEASE 11/17/2021 FOR CURRENT TAX YEAR
14N30 - -188 A	HALEY FARMS INC.	APPLACATON 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 22, 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: Darrell Caudill 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 Tommy Mann and approved by all Members.

Approval of Minutes: Motion by Daniel Clifford to approve the November 10, 2021 minutes, seconded by Raymond Gunnin and approved by all Members.

Public Comments: None.

New Business: Motion MaryBeth Burnette to move Batch P1, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

IV. 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

V. Chief Appraiser's Report

Steve reviewed the 2022 Budget report.

The Just Appraised contract was unanimously approved and executed by the BOC last week.

6 employees attended Short Course in Jekyll Island last week.

Our annual Thanksgiving luncheon is today at 11:45 and all are welcome.

Our office will be closed this Thursday, November 25th and Friday, November 26th in observance of Thanksgiving.

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

VI. Attorney's Report / Executive Session:

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

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

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

Attachment D: Board of Assessors Submittal Letter

December [REDACTED], 2021

Robyn A. Crittenden, State Revenue Commissioner
Georgia Department of Revenue
1800 Century Center Boulevard, N.E.
Atlanta, Georgia 30345-3205

Attn: Charles Nazerian, Director
Local Government Services Division
4125 Welcome All Road
Atlanta GA 30349

Re: Certification of City of Canton Tax Allocation District #1 - 2021

Dear Commissioner Crittenden:

Pursuant to OCGA 36-44-10, I hereby certify on behalf of the Cherokee County Tax Assessors that the attached property information is true and correct based on the best information available.

Please feel free to contact me at (678) 493-6120, should you have any questions.

Very truly yours,

Dennis Conway
Chairman, Board of Assessors

Steve Swindell
Chief Appraiser

Date: [REDACTED]

cc: Sonya Little, Cherokee County Tax Commissioner
Annie Fortner, Canton City Clerk

Enclosure: Certified Values of City of Canton TAD Number One Parcels