

Cherokee County Board of Tax Assessors
Regular Meeting
January 27, 2022

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: January 13, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions 2022

Batch E-2, Reinstate Exemptions 2021

Batch E-1-1, Current Year Changes – Homestead Additions 2021

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Chief Appraisers Report

VII. Executive Session

VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2022

1/27/2022

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
21N10F-095	VORHIES EMILY E	L13(ES1)	REMOVED, FILED ON 03N23-138 FOR TV 22	01


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS - TAX YEAR 2021

1/27/2022

PROPERTY ID	NAME	EXEMPTION	REASON	PER APPEAL RIGHTS LETTER	BASE VALUE	TAX DIST
14N04 - 023*	FRANKLIN SHARON- TRUSTEE	L05(ESC)			312500	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
03N08 - 124	SCOTT KENNY	L20(ESS)	CODE ERROR	204 HERITAGE CREEK TL	01	386600



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
1/27/2022

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	17,541	0	0	None	Leasing company updated lease tax district for 2021 assets.
FIFTH THIRD BANK NA	01	146156	B	NOD	2021	2,575	22,691	0	None	Leasing company updated lease tax district for 2021 assets.
SUNGLASS HUT	01	145451	B	R	2021	75,915	0	0	None	This account is a duplicate account for acct#145582.
CICCOZZI, ANTHONY M	01	142696	M	R	2021	55,500	0	0	None	TP provided BOS showing this boat sold 11/14/2020.
LAWRENCE, BRANDON T	01	144855	M	R	2021	5,716	0	0	None	TP provided BOS showing this boat sold on 2-26-2020.
LAWRENCE, BRANDON T	01	144856	M	R	2021	10,694	0	0	None	TP provided BOS showing this boat sold on 9/4/2020.
SMITH JUSTIN C	01	143968	M	R	2021	35,864	0	0	None	TP provided cancellation of insurance for vessel dated 6-16-2019.
SMITH JUSTIN C	01	143968	M	R	2020	37,699	0	0	None	TP provided cancellation of insurance for vessel dated 6-16-2019.
CARROLL, KEVIN	01	141875	M	R	2020	18,208	0	0	None	TP provided BOS showing boat sold 7/9/2019.
CARROLL, KEVIN	01	141875	M	R	2021	17,029	0	0	None	TP provided BOS showing boat sold 7/9/2019.
LORAE, ANTHONY	01	143838	M	R	2021	44,266	0	0	None	TP provided BOS showing boat sold 12/29/2020.
LORAE, ANTHONY	01	137372	M	R&R	2021	6,346	6,346	0	None	This boat is no longer taxable when not combined with acct# 143838.
MILLER, JARED	01	144038	B	R	2021	22,726	0	0	None	This is a duplicate account of acct# 144972.
MILLER, JARED	01	144038	B	R	2020	24,966	0	0	None	This is a duplicate account of acct# 144972.

Rhonda M. Peterson

TMA Account Manager

Shawn Williams

Chief Appraiser

1/27/2022
Date Approved By Board

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, January 27, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N06 - -139	COX, MELANIE WOFFORD	\$0	\$509,100	FMV	2014 COVENANT BREACHED W/FULL
		\$10,969	\$0	CUV	PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N15 - -073	GROGAN, LEE R. & SUSAN DEC	\$0	\$231,000	FMV	2014 COVENANT BREACHED W/FULL
		\$17,064	\$0	CUV	PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N15 - -074	GROGAN, LEE R. & SUSAN DEC	\$0	\$231,000	FMV	2014 COVENANT BREACHED W/FULL
		\$16,787	\$0	CUV	PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N16 - -089	COX, JOAN W.	\$0	\$1,043,390	FMV	2014 COVENANT BREACHED W/NO PENALTY
		\$23,896	\$0	CUV	DUE TO AGE 65 PROVISION FOR TAX YEAR 2022; REMOVED ESV
03N17 - -023	MORRIS BANK	\$0	\$1,077,700	FMV	2014 COVENANT BREACHED W/NO PENALTY
		\$39,245	\$0	CUV	DUE TO FORECLOSURE FOR TAX YEAR 2022; REMOVED ESV

[Signature]

Ricky Hitt, Senior Rural Appraiser

[Signature]

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, January 27, 2022

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N06 - -139	COX, MELANIE WOFFORD	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N16 - -089	COX, JOAN W.	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -023	MORRIS BANK	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 January 13, 2022 Meeting

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

Staff Present: Steve Swindell, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Terri Jackson, Lee Johnson, Becky Parker, Rhonda Peterson 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.

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

Election of 2021 Officers: Motion by MaryBeth Burnette to nominate Dennis Conway as Chairman, seconded by Tommy Mann and approved by all Members. Motion by Daniel Clifford to nominate MaryBeth Burnette as Vice Chairman, seconded by Raymond Gunnin and approved by all Members.

Appointment of Secretary: Motion by MaryBeth Burnette to appoint Jenny Thomas as secretary, seconded by Raymond Gunnin and approved by all Members.

Approval of Minutes: Motion by MaryBeth Burnette to approve the December 20, 2021 minutes, seconded by Raymond Gunnin and approved by all Members.

Public Comments: None.

New Business: Motion by MaryBeth Burnette to move Batch 3P, Batch P1, Batch 1A, Batch 5CB, Batch 5CC, Batch 5CR and Batch 5P to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Consent Agenda:

Digest Changes:

Residential Appraisal Department, Lee Johnson, Senior Appraiser
Batch 3P, Prior Year Changes

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

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5CB, CUVA Breaches
Batch 5CC, CUVA Continuation
Batch 5CR, CUVA Releases
Batch 5P, Previous Tax Year Changes

- IV. Approval of 2021 Mobile Home Pre-Bill Digest:** Motion by Daniel Clifford to approve, seconded by MaryBeth Burnette and approved by all Members.

V. Chief Appraiser's Report

Steve reviewed the 2022 Budget report.

Steve presented Becky Parker with a 20 Years of Service award.

Legislative Session opened Monday.

Steve met with delegation members at the Bluffs last Wednesday.

Personnel reviews have begun and should be completed by the end of January.

Steve and Dennis thanked Daniel Clifford for his 12 years of service on the Board of Assessors.

The office will be closed on Monday, January 17, 2022 in observance of Martin Luther King Jr Day.

The next meeting will be Thursday, January 27, 2022 at 9:00 AM.

VI. 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