

Cherokee County Board of Tax Assessors
Regular Meeting
February 10, 2022

- I. Call to Order**
- II. Adopt Agenda**
- III. Approve Minutes: January 27, 2022 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 2022

Batch E-1-1, Current Year Changes – Homestead Additions 2022

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P4, Certify to BOA

Residential Department, Lee Johnson, Senior Appraiser

Batch 3P, Prior Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

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

02/10/2022

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N04B- 117	FEYERABEND ROBERT J	L13(ES1)	OWNER MOVED TO SC FOR TY 22	01
03N07 - 056	DARBY JENNIE RUTH	L05(ESC)	OWNER RENTING PROPERTY FOR TY 22	01
03N11 - 084	BURRUS ROBERT	L05(ESC)	REMOVED FOR TY 22, OWNER DECEASED	01
03N23A- 012	DOBSON MARY MRS & EZRA	L05(ESC)	REMOVED FOR TY 22, OWNERS DECEASED	01
15N04B- 417	RAHMAN JAVED A	L13(ES1)	REMOVED, FILED ON 15N26L-066	01
15N10B- 122	PATEL KALPESH K	L13(ES1)	REMOVED, FILED ON 15N17F-377	07



Becky Parker, Senior Appraiser

Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

02/10/2022

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N21B-034	FLANAGAN JOYCE H	L06(ESC)	FOR TY 2021 PROVIDED UPDATED DOCUMENTS	195600	03
15N16E-142	O'KONSKI WILLIAM GREGORY TR	L07(ESC)	FOR TY 2021 REMOVED IN ERROR	145100	04



Becky Parker, Senior Appraiser

Steve Swindell, Chief Appraiser

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

Meeting Date: 6/24/2021

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
03N24A-007	COLEMAN G STANLEY	L01(ES3) CODE LEFT OFF IN ERROR FOR TY 2021	545 HICKS RD	01	107700



Becky Parker, Senior Appraiser

Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/10/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
HICKS, BRENNEN L	01	144670	M	R	2021	29,815	0	0	None	Upon confirmation with Dawson Co, this boat is located and being taxed in their county.
STOCKBRIDGE, GARY B	01	142475	M	R	2020	4,531	0	0	None	TP provided BOS showing boat was sold 5/17/2019.
DODD, PATRICK	01	134600	M	R	2021	10,389	0	0	None	TP provided BOS showing boat was sold 7/12/2020.
KATZENSTEIN, ADAM	01	139777	M	R	2021	2,597	0	0	None	Upon confirmation with Bartow Co, this boat is located and being taxed in Bartow Co.
KATZENSTEIN, ADAM	01	139778	M	R	2021	7,390	0	0	None	Upon confirmation with Bartow Co, this boat is located and being taxed in Bartow Co.
CHEROKEE GOLF CARTS LLC	01	141481	B	R	2021	81,065	0	0	None	TP provided documentation of business located and being taxed in Bartow County for 2021.
JAID STABLES LLC	01	144036	B	R&R	2021	60,260	17,061	0	30 Day	This account was originally forced, TP provided documentation and pictures of business as well as asset listings to prove true value.
CHAMLEE, RODNEY	01	118731	M	R	2020	7,212	0	0	None	TP provided BOS showing boat sold 8/7/2018.
WINDSONG PROPERTIES LLC	01	146382	B	R	2021	33,044	0	0	None	TP provided documentation showing this business was sold 5/30/2019.

Rhonda M. Peters
TMA Account Manager

Chief Appraiser

2/10/2022

Date Approved By Beard

**Certify to BOE Agenda (P4)
2/10/2022**

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.
HF MARINE INC	HF MARINE INC 3760 SIXES RD CANTON, GA 30114	1	144031	2021	2021-6592	72,805	No change, certify to BOE.

Rhonda M. Peterson
TMA Account Manager

Chief Appraiser

2/10/2022

Date Approved By Board

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2021

Meeting Date: 02/10/2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
21N09D- -041	SPIVA MICHAEL K	\$157,200	\$137,400	ERROR CORRECTION FOR TAX YEAR 2017
21N09D- -041	SPIVA MICHAEL K	\$169,100	\$147,700	ERROR CORRECTION FOR TAX YEAR 2018
21N09D- -041	SPIVA MICHAEL K	\$176,900	\$154,800	ERROR CORRECTION FOR TAX YEAR 2019
21N09D- -041	SPIVA MICHAEL K	\$203,120	\$173,420	ERROR CORRECTION FOR TAX YEAR 2020
21N09D- -041	SPIVA MICHAEL K	\$226,820	\$198,220	ERROR CORRECTION FOR TAX YEAR 2021



Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 02/10/2022

Page 1 of 1



Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date: 02/10/2022 Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14 207 A	DR INVESTMENTS LLLP THE STALLINGS-RIBAR GROUP	1,834,200	1,573,076	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE) 2ND APPEAL	7304 4A	
1		1,834,200	1,573,076			

Murray P. Smith

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, February 10, 2022

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
.03N11 - -087 A	EAST CHEROKEE ESTATES LLC	\$0 \$11,554	\$650,320 \$0	FMV CUV	2015 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2022; REMOVED-ESY

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, February 10, 2022

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N11 - -087 A	EAST CHEROKEE ESTATES LLC	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 27, 2022 Meeting

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

Staff Present: Steve Swindell, Sandy Forrester, Brad Cole, Crystal Hamby, Blake McFarland, 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: MaryBeth Burnette called the meeting to order.

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

Approval of Minutes: Motion by Tommy Mann to approve the January 13, 2022 meeting minutes, seconded by Raymond Gunnin and approved by all Members.

Public Comments: None.

New Business: Motion by Raymond Gunnin to move Batch E-1, Batch E-2, Batch E-1-1, Batch P1, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Consent Agenda:

Digest Changes:

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IV. Chief Appraiser's Report

Steve reviewed the 2022 Budget report.

The Board of Commissioners appointed Mark Young as our new Board of Assessor member at their January 18, 2022 meeting.

Steve and Trey attended the annual Chamber of Commerce luncheon last week.

Trey attended the annual State of the County meeting at the Bluffs yesterday.

Steve announced that our office is fully staffed.

Steve presented the following sales ratios:

Sales Ratios 01/27/2022

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med(100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	6728	0.332	0.8300	0.1465	1.0057
Agricultural	673	0.2626	0.6565	0.495	1.1883
Commercial	95	0.3737	0.9343	0.2012	1.117
<u>Industrial</u>	<u>13</u>	<u>0.3311</u>	<u>0.8278</u>	<u>0.1994</u>	<u>1.1806</u>
Overall	7509	0.3301	0.08253	0.1753	1.0244

The next meeting will be Thursday, February 10, 2022 at 9:00 AM.

V. Attorney's Report / Executive Session: None

VI. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Tommy Mann and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary