

Cherokee County Board of Tax Assessors

Regular Meeting

March 10, 2022

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: February 24, 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-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

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch MH1, Digest Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

VI. Approval of TMA Audit Findings (Marlow's Tavern, Vision Stairways & Millwork, LLC, Krispy Kreme Doughnut Corporation)

VII. Chief Appraisers Report

VIII. Executive Session

IX. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2022

03/10/2022

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N13A-038	MARINELLI BERNARD R	L05(ESC)	OWNERS DECEASED, REMOVE FOR TY 22	01
14N03-048	LEGRAND JASON EMERY	L13(ES1)	REMOVED, FILED ON 13N02-011 H FOR TY 22	01
14N10M-114	RICKS WILLIAM R	L06(ESC)	REMOVE, NO LONGER PRIMARY RESIDENCE FOR TY 22	03
15N04G-001	MEYER ROBERT E	L01(ES3)	REMOVE FOR TY 22, OWNER DECEASED	01
15N13B-010	BELL DANNY	L01(ES3)	REMOVED, FILED ON 91N24A-026 FOR TY 22	01
15N18C-002	CHAPMAN BABBIE	L13(ES1)	REMOVE, NO LONGER PRIMARY RESIDENCE FOR TY 22	01
15N18K-019	WEBB MIRIAM R	L01(ES3)	OWNER DECEASED, REMOVE FOR TY 22	07
15N26A-023	ELLIS BARBARA J	L01(ES3)	REMOVE FOR TY 22, PROPERTY NOW RENTED	01
15N29A-131	FACTOR LESLIE FAY	L01(ES3)	REMOVE FOR TY 22 NO LONGER PRIMARY RESIDENCE	01
21N09-155	MCCONNELL JEFFREY	L13(ES1)	REMOVED, FILED ON 21N09-501 FOR TY 22	01
21N11D-117	BORGEL SUSAN M	L13(ES1)	REMOVE PER OWNER'S REQUEST FOR TY 22	01
21N12H-247	SAMIOS ALEXANDER P	L13(ES1)	REMOVED, FILED ON 21N06E-037 FOR TY 22	01
22N08-060	PIERCE DONALD JR	L13(ES1)	REMOVED, FILED ON 22N08-043	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 3/10/2022

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
14N10M-157	COOLEY THOMAS L TRUST	106(ESC) FOR TY 20 & 21, CHANGED BASE VALUE DUE TO APPEAL	416 CANYON LANE	03	456700



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
3/10/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
HERITAGE ROOF TRUSS INC	01	118701	B	R&R	2021	464,799	464,799	0	30 Day	Tax district changed from 04 to 01.
JORDAN LOGGING	01	128479	B	R&R	2021	290,770	68,010	0	30 Day	In preparation of closing business, TP started selling assets in 2020. TP provided BOS for all assets sold before Jan. 1, 2021. Adjusted 2021 value to reflect disposed items.
CONVERGENCE LLC	03	149922	B	NOD	2021	0	189,454	0	45 Day	TP filed timely 2021 return that was not added properly to 2021 digest.
SARGENT, PATRICK T	01	145170	M	R	2020	30,268	0	0	None	TP provided BOS showing boat sold 5-1-2019.

Rhonda M. Foster

TMA Account Manager

John R. Hill

Chief Appraiser

3/10/2022

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2021

Batch: 1 - Current Year Changes

Meeting Date: Thursday, March 10, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
03N23A-065	LEAPHART, EDWARD WRIG	\$126,200	\$95,100	REMOVED IMPROVEMENT PER 2020 RW DEED FOR 2021	

Gregg D. Boutlier

Steve Swindell

Gregg D. Boutlier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

Prebill MH Appeals

Meeting

03/10/2022

Tax Year:

2022

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
4775	SILVERS DARREN L &	20,697		0 MH REMOVED FROM 2022 PREBILL DIGEST DEMOED IN 2021	7554
1		20,697		0	

Rob T. Webb

Chris Webb

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 3/10/2022

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
KOPMAR, IGOR	02N07 113 5679883		\$0	\$23,758	MH ADDED TO 2022 PREBILL DIGEST EXEMPTION REMOVED
CAPUTO, JOHN & DIRLJE	04N01 056 5327368		\$0	\$8,731	MH ADDED TO 2022 PREBILL DIGEST EXEMPTIONS REMOVED
BAKER, WILLIS JR	04N03 010 5681980		\$46,000	\$0	TNT HOME REMOVED FROM PREBILL DIGEST OWNER FILED HOMESTEAD
MCCRARY, GEORGE LAWRENCE	04N05 021 5257612		\$0	\$22,452	MH ADDED TO 2022 PREBILL DIGEST EXEMPTIONS REMOVED
HERRERA, ELIAS, MARGARITA, &	14N09 035E MH04592		\$0	\$11,129	MH ADDED TO PREBILL DIGEST EXEMPTIONS REMOVED
DENDY, JUDY	15N29 097A 5613576		\$0	\$45,470	MH ADDED TO 2022 PREBILL DIGEST EXEMPTIONS REMOVED
LANKESTER, BERTIE	21N05 209 MH02668		\$1,849	\$0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED IN 2021
JACKSON, KENNETH V C/O PEAC	21N09 578 MH00028		\$4,097	\$0	REMOVED MH FROM PREBILL DIGEST PARCEL DELETED PER RIGHT OF WAY DEED
PAPCIAK, TOMASZ & BARBARA	22N12 080 5462275		\$0	\$12,211	MH ADDED TO 2022 PREBILL DIGEST EXEMPTIONS REMOVED
EDGE, TRISHA L & SPRINGFIELD,	23N10 008 5321722		\$0	\$33,791	MH ADDED TO 2022 PREBILL DIGEST EXEMPTIONS REMOVED

DATE APPROVED BY B.O.A.

Thursday, March 10, 2022

BATCH #: MH1

MEETING DATE: 3/10/2022

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
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LEAD APPRAISER:

[Signature]

CHIEF APPRAISER:

[Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): **2022**

Batch #: **50A.CUYA Approvals (Send New Notice)**

Meeting Date: **Thursday, March 10, 2022**

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -177	REEVES, JEAN K.	\$0	\$456,830	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N03 - -021 C	NAAL GENERAL TRADING LLC	\$0	\$401,600	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N05 - -218	HAVLIK, JOSEPH A. JR. & THU- THUY K. TRUST	\$0	\$234,500	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N06 - -032	LIFORD, SCOTT R. & SHERRIE A.	\$0	\$658,600	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N06 - -148	DOSS, LACELLE	\$0	\$831,310	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N06 - -148 A	DOSS, LACELLE	\$0	\$455,000	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N06 - -148 B	DOSS, LACELLE	\$0	\$455,000	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N08 - -052	VEACH, BRADLEY & LOUISE	\$0	\$654,800	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
03N23 - -099	SMITHWICK FARMS LLC	\$0	\$843,900	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
04N06 - -005 K	IBR FAMILY LLC	\$0	\$235,400	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
04N09 - -027	MERCK, JAMES H. & MYLINDA S.	\$0	\$697,600	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
13N05 - -060	MOORE, AARON DEAN & CHARLOTTE W.	\$0	\$880,660	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
13N07 - -073 C	KELLEY, TOMMY	\$0	\$619,600	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N09 - -018 A	NELSON, ADAM & SUSAN J.	\$0 \$0	\$362,100 \$52,699	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N16 - -065	HUNTER, GREG	\$0	\$411,250 \$16,198	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N19 - -096	FAHRBAUER, ALBERT E.	\$0	\$704,400 \$52,724	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N22 - -098	YORK, MICHAEL ALAN & YORK FAMILY LP	\$0	\$4,279,000 \$191,736	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N25 - -008	FORTNER, BILLY & KATHY H.	\$0	\$470,650 \$16,298	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
15N07C- -019 A	MURDOCK, MICHAEL D. & MATTIE MICHELLE	\$0	\$107,900 \$11,642	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
15N19 - -101	GILLESPIE, W. CURTIS ETUX C/O R. P. GILLESPIE	\$0	\$401,200 \$34,380	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
22N11 - -108	LONG, EARL COTTER & GLEN STEED CO. TRUSTEES	\$0	\$432,000 \$149,033	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N08 - -003 J	BARTLETT, GARRY & SMITH, CARLA & JAY	\$0	\$117,400 \$12,550	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch #: SCC CUYA Continuation

Meeting Date: Thursday, March 10, 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N10 - -106	CHUKKAR FARM INC.	\$0 \$0	\$2,214,100 \$63,514	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
03N03 - -020 B	MORRISON, JOHN E. JR.	\$0	\$1,331,700 \$10,046	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
03N06 - -171 C	HAVLIK, JOSEPH A. JR. & THU- THUY K. TRUST	\$0	\$544,700 \$15,709	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
03N07 - -067	ZISSER, KELLEY	\$0	\$549,570 \$28,901	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
03N16 - -163 A	BAGLEY, BOBBY F. & MAURINE	\$0	\$1,042,400 \$38,432	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
04N03 - -063 A	BROWN, STEPHEN C. & DONNA L.	\$0	\$206,900 \$59,980	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N06 - -100	CLINE, LETTIA ANNE & TRAVIS DAVID	\$0	\$1,069,200 \$112,294	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N06 - -100 A	CLINE, LETTIA ANNE & TRAVIS DAVID	\$0	\$77,600 \$10,653	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N07 - -041 C	SMITH, JIMMY WAYNE & FAITH CARTER	\$0	\$177,200 \$8,765	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N08 - -003	MOSS, DAVID W. & MARGIE ROBIN	\$0	\$509,600 \$5,604	FMV CUV	2021 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N10 - -014 B	CANNADY, RANDY & JULIE	\$0	\$140,600 \$10,864	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N10 - -021	MOORE, R.C. JR.	\$0	\$894,000 \$125,690	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N10 - -021 C	MCFATHER, EDWIN O. JR.	\$0	\$537,500 \$239,699	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N10 - -026	MOORE, R.C. JR.	\$0	\$188,220 \$51,248	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
13N10 - -026 B	MCFATHER, EDWIN O. JR.	\$0	\$75,800	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
13N10 - -029	MOORE, ROBERT C JR. & TERRY L.	\$0	\$267,300	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
14N07 - -019	GOODREAU, CAROL & PUCKETT, NORMAN & DARRYL	\$0	\$215,900	FMV CUV	2014 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
14N07 - -085	GOODREAU, CAROL & PUCKETT, NORMAN & DARRYL	\$0	\$179,200	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
14N13 - -001 A	DOWST, ROBERT S. & DENISE B.	\$0	\$431,800	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
15N27 - -031	RICHARD SMITH ENTERPRISES LLC	\$0	\$954,010	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
22N12 - -063	CHARBONNEAU, BARBRA CHERYL SATTERFIELD & REX	\$0	\$556,740	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022
23N07 - -003	WALKER, RAY & ANGELA	\$0	\$107,300	FMV CUV	2013 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2022

Ricky *7/1/22*

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, March 10, 2022

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N03 - -021 C	NAAL GENERAL TRADING LLC	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -032	LIFORD, SCOTT R. & SHERRIE A.	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -148	DOSS, LACELLE	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -148 A	DOSS, LACELLE	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -148 B	DOSS, LACELLE	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N09 - -027	MERCK, JAMES H. & MYLINDA S.	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -073 C	KELLEY, TOMMY	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -018 A	NELSON, ADAM & SUSAN J.	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N16 - -065	HUNTER, GREG	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -008	FORTNER, BILLY & KATHY H.	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N11 - -108	LONG, EARL COTTER & GLEN STE	2012 APPLICATION FOR 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 February 24, 2022 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Sandy Forrester, Gregg Boutilier, Lee Johnson, Ricky Hitt, Jennifer Hoskins, 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.

Approval of Minutes: Motion by MaryBeth Burnette to approve the February 10, 2022 meeting minutes, seconded by Raymond Gunnin and approved by all Members.

Public Comments: None.

New Business: Motion by MaryBeth Burnette to move Batch E-2, Batch P1, Batch EX-1, Batch MH, Batch MH1, and Batch 5P to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-2, Reinstate Exemptions 2022

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch EX-1, Current Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch MH1, Digest Changes

Batch 5P, Previous Year Changes

IV. Chief Appraiser's Report

Steve reviewed the 2022 Budget report.

Trey and Lee will be attending a WinGap meeting in Macon next week.

Steve presented the Board with a current legislative update.

February 24, 2022 BOA Meeting Minutes

Steve and Trey will be discussing departmental needs for the 2023 Budget Request.

Sonya Little has retired as Tax Commissioner. Dana McKinzie is interim until an election is held.

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

V. Attorney's Report / Executive Session:

Darrell has a tele-meeting with Mr. Flint this afternoon.

Darrell received an email from Homeland Security regarding possible cyber attacks due to current events.

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

Dennis Conway, Chairman

Jenny Thomas, Secretary