

Cherokee County Board of Tax Assessors

Regular Meeting

March 24, 2022

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: March 10, 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

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

VI. Approval of TMA Audit Findings (JM of Howell Mill, LLC d/b/a Jersey Mike's Subs)

VII. Chief Appraisers Report

VIII. Executive Session

IX. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2022

03/24/2022

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N12 - 084D	HENDERSON MARK A	L05(ESC)	REMOVED, PER HENDERSON BETTY PASSING	01
03N17C- 016	MOSER ROSEMARY	L05(ESC)	REMOVED, PER ROSE CALIGIURI PASSING IN 2020	01
03N27 - 049	PEREGO GLORIA	L05(ESC)	REMOVED, PER PEREGO GLORIA PASSED IN 2020	01
03N28 - 041	WILKIE STARLING	L05(ESC)	REMOVED, PER WILKIE STARLING PASSED IN 2020	01
03N28 - 045	JONES DONALD E SR	L08(ES1)	REMOVED, PER JONES DONALD E SR PASSED IN 2021	01
04N09 - 029	SNYDER GENE	L05(ESC)	REMOVED, MOBILE HOME BURNED IN 2021	01
13N02 - 018A	SPIVEY JANICE	L05(ESC)	REMOVED, PER SPIVEY JANICE & WILLIE PASSED	01
14N12C- 260	KROUKAMP ANTHONY	L13(ES1)	REMOVED, PER OTHER HOMESTEAD APPLICATION	03
14N13 - 094	CHAMPION LARRY M	L01(ES3)	REMOVED, PER FILING ON 14N13-173	01
14N15 - 097	MEDFORD RUTH CORNELISON & J ALV	L13(ES1)	REMOVED, PER MEDFORD RUTH C PASSED IN 2020	01
14N16A- 013	CAIN BOBBY J	L05(ESC)	REMOVED, PER CAIN BOBBY J PASSED IN 2021	01
14N16D- 127	SMALLWOOD MATTHEW J	L10(ES5)	REMOVED, PER NO LONGER AT PROPERTY	03
14N17A- 087	RIOS ELANNA FRANCES	L06(ESC)	REMOVED, PER FRANCES WAGNER SOLD PROPERTY	03
14N18A- 075	CAGLE MELBAREE B	L05(ESC)	REMOVED, PER CAGLE MELBAREE B PASSED IN 2020	01
14N19 - 011	MCDOWELL SYBLE A	L01(ES3)	REMOVED, PER MCDOWELL SYBLE A PASSED	01
14N24 - 117	KOHLER ANDREAS R	L01(ES3)	REMOVED, PER FORM REQUEST	01
14N29 - 043C	GALLAHAR FRED	L01(ES3)	REMOVED, PER NO LONGER PRIMARY RES	01
15N02C- 217	RODRIGUEZ ARMANDO	L20(ES5)	REMOVED, PER FILING ON 14N13-171D	01
15N03 - 077	HAMBY SHARON S	L01(ES3)	REMOVED, PER SMITH LORINE K NAME REMOVED OFF PROPERTY	01
15N04B- 360	CARDENAS JAIME E & ISABEL	L13(ES1)	REMOVED, PER OWNER REQUEST	01
15N04E- 187	STEINBAUM BETSY L	L13(ES1)	REMOVED, PER MAILING ADDRESS CHANGE	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N04E-353	LAMEIER STEVEN J & MARY E	L13(ES1)	REMOVED, PER OWNER REQUEST	01
15N04E-400	RHODES MICHAEL TODD	L13(ES1)	REMOVED, PER NO LONGER PRIMARY RES	01
15N04K-015	HINKLE BRUCE E	L13(ES1)	REMOVED, PER OWNER REQUEST	01
15N06C-259	HUANG QIKAI	L13(ES1)	REMOVED, PER MAILING ADDRESS CHANGE	01
15N06D-147	MOSLEY MILKA M	L01(ES3)	REMOVED, PER NO LONGER PRIMARY RES	01
15N07D-009	BOATWRIGHT BENNY EUGENE	L01(ES3)	REMOVED, PER OUT OF STATE MAILING ADDRESS	01
15N07G-250	PHELPS DAVID C	L13(ES1)	REMOVED, PER OWNER REQUEST	01
15N08G-041	HARRIS CHARLES WILLIAM &	L06(ESC)	REMOVED, PER HARRIS CHARLES WILLIAM PASSING	03
15N09E-025	DESRUISSEAU ALIS PATRICIA &	L13(ES1)	REMOVED, PER FORM REQUEST	01
15N11A-003	STEINBACH DEBORAH F	L01(ES3)	REMOVED, STEINBACH DEBORAH F PASSING IN 2019	07
15N11B-080	LILLEY WILLIAM E	L01(ES3)	REMOVED, PER FORM REQUEST	07
15N14D-076	GARCIA JOAQUIN C &	L13(ES1)	REMOVED, PER FORM REQUEST FILED ON 15N15-105	04
15N14L-028	WARD KAREN A	L02(ES3)	REMOVED, FILED ON 15N14L-028	03
15N15C-169	BALTER JUDITH	L01(ES3)	REMOVED, PER FORM REQUEST	01
15N16E-086	BELL DOREEN B TRUSTEE	L07(ESC)	REMOVED, PER FORM REQUEST	04
15N16G-078	BRUNSON DAVID L	L13(ES1)	REMOVED, PER FORM REQUEST FILED ON 15N13A-252	07
15N17C-179	ROBERTS DAVID P & SHERRY R	L01(ES3)	REMOVED, PER NO LONGER PRIMARY RES	07
15N18J-184	THORTON HILL LLC	L13(ES1)	REMOVED, PER FORM REQUEST	01
15N19 - 200	WATSON MARTHA OWEN & PADGETT	L05(ESC)	REMOVED, PER WATSON MARTHA OWEN PASSING IN 2021	01
15N20F-239	ANDERSON ROBERT W &	L03(ES3)	REMOVED, PER FORM REQUEST	04
15N20H-180	DUNKLE JOSEPH R &	L13(ES1)	REMOVED, PER FORM REQUEST	04
15N22G-096	YALVAC MARY JOSEPHINE	L01(ES3)	REMOVED, PER YALVAC MARY JOSEPHINE PASSED IN 2020	01
15N23F-104	CAIFANO PHYLLIS P	L05(ESC)	REMOVED, PER APPEAL RIGHTS LETTER CAIFANO PHYLLIS P PASSE	07


PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N24 - 031	HILBURN JEFFREY W TRUSTEE	L05(ESC)	REMOVED, NO LONGER LIVING AT PROPERTY	01
15N24J- 062	GOLSON AMBER	L13(ES1)	REMOVED, PER REQUEST TO CHANGE MAILING ADDRESS	07
15N24Y- 015	CARTER AUDLEY	L08(ES1)	REMOVED, PER CARTER ANDREA NAME REMOVED FROM PROPER	07
15N27 - 069	SOULES EMERSON C JR & BARBARA	L05(ESC)	REMOVED, PER OWNER RENTING PROPERTY	01
15N28 - 384	MILLER ROBERT D &	L05(ESC)	REMOVED, PER OWNER REQUEST FILING IN FORSYTH COUNTY	01
15N30E- 161	KIM SANG O &	L13(ES1)	REMOVED, PER OWNER REQUEST MOVED TO FORSYTH COUNTY	01
21N05 - 100	DODD THOMAS C &	L01(ES3)	REMOVED, PER APPEAL RIGHTS LETTER DODD THOMAS C PASSIN	01
21N05 - 135A	BAASCH CHRISTIAN BERND	L13(ES1)	REMOVED, FILED ON 15N22H-115	01
21N05 - 185	WILLIAMS DANIEL WADE	L05(ESC)	REMOVED, PER WILLIAMS ORREN W PASSED & NAME REMOVED	01
21N06F- 242	BEDOYA ANGELA MARIA	L01(ES3)	REMOVED, PER CELEDON HERNANDO BELTRAN NAMED REMOVE	01
21N09D- 169	JIMINEZ RAY A	L13(ES1)	REMOVED, PER CHANGE OF MAILING REQUEST	01
21N10A-A019	COPELAND CHRISTOPHER & JEANNE	L13(ES1)	REMOVED, PER NO LONGER PRIMARY RES	01
21N11C- 052	HURLEY CHESTER N & M JOY	L05(ESC)	REMOVED, HURLEY CHESTER N & M JOY PASSED AWAY	01
21N12 - 105	DENISAR WARREN E	L01(ES3)	REMOVED, PER FORM REQUEST	01
91N27 - 001	REDAID ESSIE L & MILFORD C	L06(ESC)	REMOVED, PER REDAID ESSIE L PASSING IN 2021	03
92N04 - 005	PARKER JAMES W & HUGHES TWILA	L05(ESC)	REMOVED, PER PARKER JAMES W PASSING IN 2021	07
92N05A- 244011	ROEDER AUSTIN J	L13(ES1)	REMOVED, FILED ON 15N08F-210	7A
96N00 - 035	HOPKINS JOHNNY U SR- TRUSTEE	L05(ESC)	REMOVED, PER OWNER NO LONGER LIVING AT PROPERTY	05

PROPERTY ID NAME

EXEMPTION

REASON

TAX DIST



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
3/24/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ATLANTA MARTIAL ARTS CENTER	07	107909	B	R&R	2021	9,075	8,939	0	R&R	2021 return did not reflect reported disposals.
MADE 2 MOVE CHIROPRACTIC LLC	01	146013	B	R&R	2021	63,082	630	0	R&R	This account originally forced assessed. TP provided asset listing, and photos of home based office to prove correct value.

Rhonda M. Peterson
TMA Account Manager

Alan R. Hill
Chief Appraiser

3/24/2022

Date Approved By Board

EXEMPT DIGEST CHANGES

Tax Year: 2020-2021

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, March 24, 2022

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
21N06 - -281	DEVELOPMENT AUTHORITY OF	\$98,500	\$98,500	DEEDED TO DEVELOPMENT AUTH. IN 2019 EXEMPT FOR 2020 & 2021



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

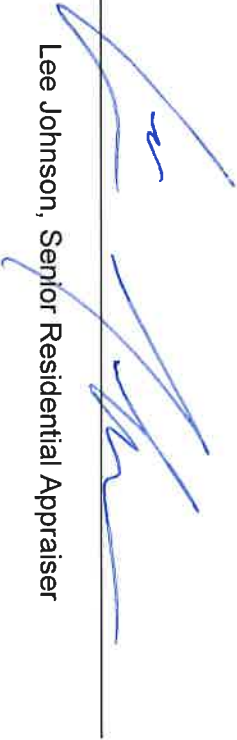
DATE APPROVED BY BOA: Thursday, March 24, 2022

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

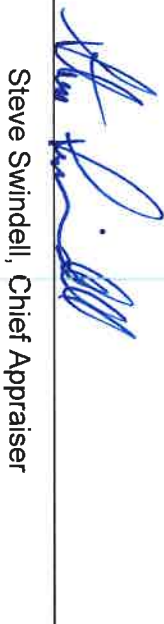
Tax Year: 2021

Meeting Date: 3/24/2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
91N22 - -035 A	THREEWITT ROBERT	\$49,900	\$14,400	ERROR CORRECTION FOR TAX YEAR 2017
91N22 - -035 A	THREEWITT ROBERT	\$58,100	\$19,200	ERROR CORRECTION FOR TAX YEAR 2018
91N22 - -035 A	THREEWITT ROBERT	\$66,700	\$22,400	ERROR CORRECTION FOR TAX YEAR 2019
91N22 - -035 A	THREEWITT ROBERT	\$80,600	\$22,400	ERROR CORRECTION FOR TAX YEAR 2020
91N22 - -035 A	THREEWITT ROBERT	\$82,300	\$22,400	ERROR CORRECTION FOR TAX YEAR 2021



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 3/24/2022

Prebill MH Appeals

Meeting

03/24/2022

Tax Year:

#

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
5681	MULLER MARTIN	11,723	0	MH REMOVED FROM 2022 PREBILL DIGEST MOVED FROM CHEROKEE COUNTY ON 12/04/2021	7555
1		11,723	0		

Marty, P. Miller

Steve van der Vliet

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, March 24, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
14N12 - 016 A	ETOWAH VALE, LLC	\$0	\$1,291,500	FMV	2019 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2022. REMOVED ESV
14N14 - 030	SERONERA SUNRISE PROPERT	\$0	\$212,000	FMV	2013 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2021. REMOVED ESV
14N14 - 030 A	SERONERA SUNRISE PROPERT	\$20,785	\$117,200	FMV	2013 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2021. REMOVED ESV

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch #: 5CC CUYA Continuation

Meeting Date: Thursday, March 24, 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N69 - -070	MCCOY, KAREN ACREE	\$0	\$1,152,900	FMV	2014 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
23N03 - -004	SLAYDEN, PRESTON WAYNE	\$0	\$708,600	FMV	2015 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$58,269	CUV	

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, March 24, 2022

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N12 - -016 A	ETOWAH VALE, LLC	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -030	SERONERA SUNRISE LLC	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -030 A	SERONERA SUNRISE LLC	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser