

Cherokee County Board of Tax Assessors
Regular Meeting
May 26, 2022

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: May 12, 2022 Meeting**
- 4. Public Comments**
- 5. New Business:**

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2022
Batch E-2, Reinstate Exemptions
Batch E-1-1, Current Year Changes
2022 Homestead Exemption Additions

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

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, 2022 Digest Changes
Batch 3A, Appeal Changes

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1, Current Year Changes
Batch 1P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Tax Year Changes
Batch 5A, Rural Appeal Changes
Batch 5CA, CUVA Approvals
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

- 6. Chief Appraiser's Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2022

05/26/2022

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
14N16E-068	LAWRENCE BETTY M	L06(ESC)	OWNER DECEASED 10/21	03
15N19C-148	HAEZEBROUCK JOSEPH V	L03(ES3)	OWNER FILED ON 15N19C-179 FOR TY 22	04



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

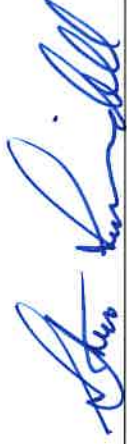
E-2 REINSTATE EXEMPTIONS

05/26/2022

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
02N01 - 112	MCELYEA TRAVIS EARL	L13(ES1)	REMOVED IN ERROR	233050	01
14N10E- 139	MAONTICUP KRISTYN TRUSTEE	L02(ES3)	REMOVED IN ERROR	436200	03
14N22F- 022	HEALY MARY S TRUSTEE	L06(ESC)	REMOVED IN ERROR	365475	03
15N18F- 012	ROBERTSON WILLIAM CLARK	L01(ES3)	REMOVED IN ERROR	94700	07



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 5/26/2022

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
14N15A- 270	STOKES THOMAS	L08(EL6)	CORRECTED EXEMPTION CODE	502 CRESTED HAWK RII03		331100
15N08L- 135	LAMONT CYNTHIA L	L20(ES5)	CORRECTED EXEMPTION CODE	536 GARDENVIEW RD 03		166600
21N10 - 006	HOGAN JOHN		FOR TY 17,18,19 CHANGED BASE VALUE TO 180,500	6989 MCCURLEY RD 01		180500



 Becky Parker, Senior Appraiser



 Steve Swindell, Chief Appraiser

2022 HOMESTEAD EXEMPTION ADDITIONS

HOMEDATE	PARCEL_NO	HOMEEEXEMPT	LASTNAME
1/2/2022	15N18P 145	L13	ADAMS JULIE PARTIN
1/2/2022	14N23B 073	L06	ADAMS KATHERINE L
1/2/2022	04N03D 065	L01	ALTWIES MICHAEL A &
1/2/2022	15N26E 003	L05	BENNETT LOUIS CLIFFORD JR TRUSTEES
1/2/2022	21N12B 224	L13	BENTLEY JEFFREY RANDALL
1/2/2022	03N14 085	L13	BOAN JIMMIE THOMAS &
1/2/2022	15N18B 161	L01	BOSTON KENNETH R
1/2/2022	03N12A 110	L13	BROCKRIEDE HUNTER
1/2/2022	15N22 103	L20	BROOKS RONNIE V & JACQUELYNE
1/2/2022	14N12E 186	L13	BROWN-WESTBROOK THOMAS L &
1/2/2022	14N02A 119	L20	BURGOS-CANDELARIA RAMON LUIS &
1/2/2022	92N04A 014	L13	BURNS JOSEPH FRANKLIN
1/2/2022	22N08B 049	L05	CAMPBELL KEVIN &
1/2/2022	15N03B 272	L01	CASPERSEN JOHN V
1/2/2022	14N22D 200	L06	CATHA PEGGY J
1/2/2022	14N13 083	L13	CHAMBERS TONNY
1/2/2022	15N16E 009	L13	CONNELL SUSIE
1/2/2022	15N08D 146	L05	CRAWFORD JOY &
1/2/2022	14N20B 114	L06	D'ANTONIO JOHN C & D'ANTONIO JO ANN &
1/2/2022	03N24B 014	L05	DAVIS HAROLD L & JEAN L
1/2/2022	21N06D 138	L05	DRANZEK DANIEL M &
1/2/2022	04N02 025 A	L08	DUNN BRANAN L & ELIZABETH A
1/2/2022	22N02A 011	L05	DUYSER CONNIE LOUISE
1/2/2022	15N11F 027	L13	EARNEST HEATHER MARIE &
1/2/2022	15N18R 226	L05	ENGELKE WARREN L &
1/2/2022	03N07 058 G	L13	EVERSOLE SHANE L
1/2/2022	21N11D 444	L13	FAIZAL SHAHINA &
1/2/2022	14N22F 056	L06	FALLON VICTOR
1/2/2022	15N11E 126	L13	FARMER MICHAEL W &
1/2/2022	15N23B 061	L05	FOWLER HOWARD E CO TRUSTEE &
1/2/2022	14N20A 522	L06	FRIES CHARLES J V IV TRUSTEES
1/2/2022	21N07A 081	L05	GALLAGHER MICHAEL A &
1/2/2022	15N19C 179	L07	HAEZEBROUK DEBORAH LEE
1/2/2022	15N07E 086	L13	HIDALGO INDIRA
1/2/2022	15N08L 048	L06	HORNE SANDRA
1/2/2022	03N24D 008	L13	HUDALLA SHANE AARON
1/2/2022	15N05C 163	L13	KHAN SOHAIL YOUSUF
1/2/2022	14N24 052	L01	KING DANNY R
1/2/2022	15N19B 326	L20	LABASI PHILIP G &
1/2/2022	14N16E 080	L06	LINDSEY DIANA R
1/2/2022	15N02A 050	L13	MARTIN DARRYL &
1/2/2022	14N20 182	L05	MCCALL JESSE PHILIP &

1/2/2022	15N02F	154	L13	MCLAUGHLIN NOAH J &
1/2/2022	14N10A	196	L06	MILLER SHELBY JACK &
1/2/2022	94N05	025	L13	MURPHY MARSHAL T
1/2/2022	15N11C	262	L08	NELSON TODD J &
1/2/2022	03N17B	012	L13	POOL SUZANNE
1/2/2022	15N10D	178	L05	SKOPEK RONALD W
1/2/2022	22N02A	117	L05	SMITH MARIE ANNETTE
1/2/2022	15N13	166 E	L01	SMITH RANDY &
1/2/2022	15N18R	230	L05	STIER WILLIAM J &
1/2/2022	14N22D	177	L02	STOWERS RENITA LYNNE
1/2/2022	15N16J	517	L07	SUCHODOLSKI KAZIMIERZ
1/2/2022	14N14A	064	L13	SWICK JAMES MARK JR &
1/2/2022	14N15B	020	L20	SYERS TONYA RENEE
1/2/2022	15N06C	296	L13	TERRY SEMAJ DEWAYNE
1/2/2022	15N19B	188	L07	TORTORICI ANTHONY
1/2/2022	15N15	458	L01	TOWNSEND VICTORIA N
1/2/2022	02N04A	041	L01	WENGRYNIUK JOSEPH J
1/2/2022	15N05L	036	L05	WILLIAMS HERBERT E &
1/2/2022	15N19B	179	L07	WILLIAMS MARY ANN &
1/2/2022	14N27B	035	L13	ZUNIGA-MOLLENEDO ELIZABETH

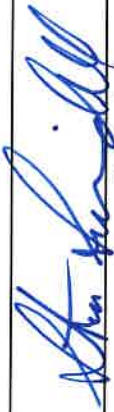

 Becky Parker, Senior Appraiser


 Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
5/26/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BRADLEY MELISSA S	01	135704	B	R	2020	14,134	0	NONE	NO	Tp provided BOS showing this boat sold on 5/23/2019.
BRADLEY MELISSA S	01	135704	B	R	2021	13,396	0	NONE	NO	Tp provided BOS showing this boat sold on 5/23/2019.

Rhonda M. Peterson
 TMA Account Manager


 Chief Appraiser

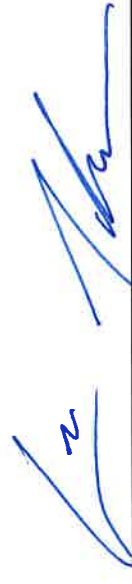
 5/26/2022
 Date Approved By Board


RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2022

Meeting Date: 05/26/2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N24 - -190	WELICKY KELLY	\$1,673,700	\$1,180,000	SB346 OVERRIDE MISSED IN ERROR - SEND 45 DAY NOTICE
91N02 - C-007 B	BURMS REAL ESTATE LLC	\$0	\$27,000	PARCEL SPLIT FROM 91N02 C007A AS A RESULT OF AN APPEAL - SEND 45 DAY NOTICE


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 05/26/2022

3A: Residential Appeal Changes

Meeting Date: 05/26/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N10A 034	RIFKIN SHELDON H &	597,900	570,700	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	7722 03	
14N10B 111	ABROMS SUSAN &	516,400	464,000	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	7623 03	
14N10E 170	SELBY RICHARD L	545,400	537,300	CORRECTED PER FIELD CHECK	7591 03	
15N18D 469	UNDISCLOSED LLC	457,200	443,000	CORRECTED PER FIELD CHECK	7563 07	
21N12B 303	ALEXANDER KATIE	275,920	256,520	CORRECTED PER FIELD CHECK	7592 01	
91N02 C007 A	BURNS REAL ESTATE LLC	80,000	80,000	PARCEL SPLIT - NEW PARCEL IS 91N02 C007B	7562 03	
		2,472,820	2,351,520			
		6				

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2022 Batch: 1 - Current Year Changes Meeting Date: Thursday, May 26, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
03N01 - 087 BB	CHEROKEE COUNTY DEVEL	\$13,635,900	\$13,665,900	CORRECTED DEV. AUTHORITY ERROR	
14N23 - 005 B	CHEROKEE COUNTY DEVEL	\$27,031,900	\$27,011,299	CORRECTED DEV. AUTHORITY ERROR	
15N12 - 176	SCC GROUP X	\$552,510	\$467,000	CORRECTED TO 299C VALUE FOR TAX YEAR 2021	

Handwritten signature in red ink

Handwritten signature in blue ink

Gregg D. Boutilier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020 Batch: 1P- Prior Year Changes Meeting Date: Thursday, May 26, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N12 - 176	SCC GROUP X	\$472,110	\$467,000	CORRECTED TO 2019 299C VALUE TAX YEAR 2020	

[Red Signature] → *[Blue Signature]*

Gregg D. Boutilier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, May 26, 2022

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
02N08 - -006 F	ALLGOOD BRIAN CHILDS & ME	\$61,100	\$0	\$0	\$0	FMV	CUV	PARCEL DELETED AND COMBINED WITH 02N08 006C FOR TAX YEAR 2022
04N02 - -017	HARRIS STEVE & SUSAN J.	\$33,300	\$0	\$0	\$0	FMV	CUV	PARCEL DELETED AND COMBINED WITH 04N02 015 FOR TAX YEAR 2022
13N07 - -026	HAMILTON JOHN M & SARAH C	\$327,500	\$0	\$298,300	\$0	FMV	CUV	ACREAGE CORRECTED FOR TAX YEAR 2022 (SEND 45 DAY NOTICE)
14N01 - -053 B	POPE, LINDA	\$154,300	\$29,892	\$228,000	\$29,892	FMV	CUV	ADDED IMPROVEMENT FROM 14N01 053C FOR TAX YEAR 2022 (SEND 45 DAY NOTICE)
14N01 - -053 C	GISSENDANNER, AMBER NICO	\$222,100	\$28,892	\$148,400	\$29,892	FMV	CUV	MOVED IMPROVEMENT TO 14N01 053B FOR TAX YEAR 2022 (SEND 45 DAY NOTICE)
14N18A - -075	CAGLE, LAWRENCE MACK JR.	\$0	\$0	\$182,600	\$0	FMV	CUV	CORRECTED NAME FOR TAX YEAR 2022 (SEND 45 DAY NOTICE)
15N05 - -146	RADCHUK, VYACHESLAV	\$0	\$0	\$29,410	\$0	FMV	CUV	CORRECTED NAME FOR TAX YEAR 2022 (SEND 45 DAY NOTICE)
15N06 - -145	MOUNT VERNON VENTURES L	\$0	\$0	\$59,000	\$0	FMV	CUV	CORRECTED NAME FOR TAX YEAR 2022 (SEND 45 DAY NOTICE)

Ruby T. Hill

Steve Hill

5A: Rural Appeal Changes

Meeting Date: 05/26/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04 106 A	DREHOFF JACOB &	1,158,900	638,200	IMP DELETED. 5/2022 BLAKE	7672 01	
02N08 006 C	ALLGOOD BRIAN CHILDS	706,600	748,500	OTHER PARCEL DELETED AND COMBINED WITH PARCEL	7580 01	
03N12 038 G	BRILL STEVEN DOUGLAS	1,198,400	751,900	BOE OVERRIDE VALUE REMOVED IN ERROR. 5/2022 BLAKE	7795 01	
04N02 015	HARRIS STEVE & SUSAN J	314,270	334,470	OTHER PARCEL DELETED AND COMBINED WITH PARCEL	7566 01	
14N30 089 F	TAGH LLC	327,200	289,900	10% ADD DECREASE FOR FLOOD PLAIN. SEND 30 DAY NOTICE. 5/2022 BLAKE	7579 01	
		3,705,370	2,762,970			

Rich T. Hoto

Shirley D. Dill

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

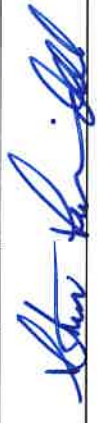
Batch #: 5CA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, May 26, 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
04N02 - -004 A	LUSK, LEE	\$0 \$0	\$68,496 \$415,700	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022 (SEND NEW 45 DAY NOTICE)
04N02 - -008	LUSK, LEE	\$0 \$0	\$266,600 \$49,374	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022 (SEND NEW 45 DAY NOTICE)
04N02 - -018 B	LUSK, LEE	\$0 \$0	\$241,000 \$24,963	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022 (SEND NEW 45 DAY NOTICE)
14N13 - -057 B	DAVIS, CAROL L. & HOMER J.	\$0 \$0	\$114,600 \$10,397	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022 (SEND NEW 45 DAY NOTICE)
14N13 - -059	PAYNE, STANLEY W. & BONNIE S.	\$0 \$0	\$283,450 \$8,753	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022 (SEND NEW 45 DAY NOTICE)
15N22 - -155	LOOBY, BRIAN W. & JULIE ANN	\$0 \$0	\$821,270 \$4,417	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022 (SEND NEW 45 DAY NOTICE)



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, May 26, 2022

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N09 - -026	KENNAMER JUNE DAVIS CANN	\$0 \$20,875	\$397,700 \$0	FMV CUV	2021 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2022. REMOVED ESV
15N13 - -160	COX, LAUREN M.	\$0 \$11,791	\$181,700 \$0	FMV CUV	2014 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2022: REMOVED ESV



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES


Tax Year(s): 2022

Meeting Date: Thursday, May 26, 2022

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N09 - -026	KENNAMER JUNE DAVIS CANNON	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N13 - -160	COX, LAUREN M.	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 May 12, 2022 Meeting

Members Present: Dennis Conway, MaryBeth Burnette, Raymond Gunnin and Tommy Mann were present for the meeting.

Staff Present: Steve Swindell, Trey Stephens, Sandy Forrester, Gregg Boutilier, Lee Johnson, Ricky Hitt, Becky Parker, Rhonda Peterson and Jenny Thomas were present for the meeting.

Additional Staff Present: Sarina Gilleland, Kimberly Millsap, Dan Clifford, Mike Cotra, Brad Cole, Logan Bobo, Ben Wheeler, Bill Welch, Terri Jackson, Sam Traylor, Sonya McGill, David Smith and Hali Waters.

Attorney: Darrell Caudil of Roach, Caudill & Frost LLP was present for the meeting

1. **Call to Order:** Dennis Conway called the meeting to order.
2. **Approval to Amend Agenda:** Motion by MaryBeth Burnette to amend the agenda with addition of 9.1, seconded by Tommy Mann and approved by all Members.
 - 2.1 **Adoption of Amended Agenda:** Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Tommy Mann and approved by all Members.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the April 14, 2022 meeting minutes, seconded by Tommy Mann and approved by all Members.
4. **Public Comments:** None.
5. **New Business:** Motion by Tommy Mann to move Batch E-1, Batch E-4, Batch P1, Batch 1, Batch 1P, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CR and Batch 5P to consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2022
Batch E-4, Homestead Denials

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

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1, Current Year Changes
Batch 1P, Prior Year Changes

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

6. **Adoption of Dept. of Revenue Adopted & Finalized 2022 Values for CUVA District #2 & FLPA District #2:** Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.
7. **Approval of 2022 New Homestead Exemptions:** Motion by MaryBeth Burnette to approve, seconded by Mark Young and approved by each Board Member.
8. **Approval of 2022 Real Property Notice List:** Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.
9. **Approval of 2022 Personal Property Notice List:** Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.
- 9.1 **Approval of Freeport Inventory Exemption List:** Motion by MaryBeth Burnette to approve, seconded by Raymond Gunnin and approved by each Board Member.

10. Chief Appraiser's Report:

Steve reviewed the 2022 Budget report.

Steve presented a spreadsheet with 2022 digest numbers to the Board.

Steve presented the following sales ratios for May 12, 2022:

Sales Ratios 5/12/2022					
<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	6914	0.3927	0.9818	0.0565	1.0023
Agricultural	444	0.3928	0.9820	0.0526	1.0055
Commercial	121	0.3885	0.9713	0.0491	1.0305
Industrial	20	0.3887	0.9718	0.0144	1.0023
Overall	7502	0.3927	0.9818	0.056	1.0083

Spatialest will be releasing values online this Saturday the 14th. Mailed notices will go out on Monday the 16th.

People attending CAVEAT next week: Trey, Gregg, Dennis, MaryBeth, Tommy and Raymond.

The next meeting will be Thursday, May 26, 2022 at 9:00 AM.

11. Attorney's Report / Executive Session:

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

Motion by MaryBeth Burnette to re-enter Regular Meeting, seconded by Tommy Mann and verbally approved by each Board Member.

12. Adjournment: Motion by Tommy Mann to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary