

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

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: October 27, 2022 Meeting**
- 4. Public Comments**
- 5. New Business:**

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Batch 1B, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Current Year Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Tax Year Changes

Batch 5A, Rural Appeal Changes

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

- 5. Approval of 2022 State Utilities Digest at 40% Level of Assessment**
- 6. Chief Appraiser's Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 10/13/2022

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
21N12H-095	KORNEGAY DERRICK	L20(ES5)	ADDED FOR TY 22, PROVIDED CORRECT DOCUMENTS	247 OAK GROVE WAY	01	293570



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

11/10/2022

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
02N01 - 116	CLEGG MARGRET SAPP LIFE ESTA	L05(ESC)	FOR TY 22 ADD BACK ESC REMOVED IN ERROR	555790	01
03N18 - 156	BERGER GUNNAR WILHELM	L13(ES1)	FOR TY 21 & 22, ADDED HS BACK REMOVED IN ERROR	959000	01
15N24 - 031	HILBURN JEFFREY W TRUSTEE	L05(ESC)	REMOVED IN ERROR, ADD FOR TY 22	348300	01
21N07 - 013 F	ADAMS MARGARET ALICE (LIFE E	L01(ES3)	REMOVED IN ERROR DUE TO COMBINE, TY 22	319100	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
11/10/2022

Account Type	Account	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
01	147293	M	R	2022	\$1,838.00	\$0.00	None	ACCOUNT ADDED IN ERROR FOR 2022. ACCOUNT 143686 FOR SAME BOAT WAS PREVIOUSLY DEACTIVATED PER TP RETURN FILED
01	142660	M	R	2022	31,421	\$0.00	None	TP provided bill of sale dated 9/10/2021.
01	140493	M	R	2022	2,220	\$0.00	None	This account was only taxable when combined with 142660.
01	149944	B	R&R	2022	57,470	\$57,470.00	None	Tax district correction from 07 to 01.
03	25976	B	R&R	2022	148,175	\$148,175.00	None	Tax district correction from 07 to 01.
03	150489	B	NOD	2022	\$0.00	\$180,271.00	45 Day	Business filed late return for 2022
01	149039	M	R	2022	\$10,277.00	\$0.00	None	TP provided documentation showing insurance canceled on 8/23/2021, boat sold in Sept of 2021.
07	143458	B	R	2022	\$12,870.00	\$0.00	None	Per Woodstock Business License Dept. this business closed in 2021.
01	138198	M	R	2022	\$12,569.00	\$0.00	None	TP provided BOS showing boat sold 11-21-2021.
04	145878	B	R	2021	35,005	\$0.00	None	TP provided 501c3, business is exempt.
07	138723	B	R&R	2022	\$201,333.00	\$201,333.00	None	Tax district correction from 01 - 07.
07	146782	B	R	2022	\$148,964.00	\$0.00	None	Duplicate account for account # 138723.
01	148822	M	R	2022	\$20,390.00	\$0.00	None	TP provided BOS showing boat sold 6/11/2021.
01	142824	M	R	2022	\$4,500.00	\$0.00	None	TP provided BOS showing boat sold 12/11/2021.
01	149796	M	R	2022	\$4,676.00	\$0.00	None	TP provided BOS showing boat sold 12/09/2021.
01	145684	M	R	2022	\$4,000.00	\$0.00	None	Boat registered to new owner as of 1/1/2022.
01	144998	M	R	2022	\$3,200.00	\$0.00	None	Boat registered to new owner as of 1/1/2022.
07	146987	B	R&R	2022	\$109,805.00	\$14,800.00	45 Day	Business originally forced, tp provided asset listing and photos to obtain true value.
03	142989	B	R&R	2022	\$9,926,002.00	\$9,926,002.00	None	Tax district correction from 07 to 03.
04	130032	B	R&R	2022	\$149,979.00	\$149,979.00	None	Tax district correction from 01 to 04.
04	130032	B	R&R	2021	\$177,543.00	\$177,543.00	None	Tax district correction from 01 to 04.
04	130032	B	R&R	2020	\$126,894.00	\$126,894.00	None	Tax district correction from 01 to 04.
04	130032	B	R&R	2019	\$140,161.00	\$140,161.00	None	Tax district correction from 01 to 04.
04	130032	B	R&R	2018	\$148,457.00	\$148,457.00	None	Tax district correction from 01 to 04.
01	142185	B	R	2022	\$11,307.00	\$0.00	None	TP PROVIDED BILL OF SALE DATED 1/20/2021
01	145768	B	R	2022	\$12,449.00	\$0.00	None	TP provided bill of sale dated 1/20/2021.

BOA Standard Agenda (P1)
11/10/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
STUERCKE CHRISTINA	01	148077	M	R	2022	\$59,764.00	\$0.00		None	Boat is being taxed in Forsyth County.
STEARNS BANK NA	01	94739	B	NOD	2022	\$0.00	\$16,965.00		45 day	TP filed additional assets for leasing company.

Rhonda m. Peterson

TMA Account Manager

Ann Ridd

Chief Appraiser

11/10/2022

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 11/10/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06 023	BELLS FERRY LTD GEORGIA TAX APPEALS, LLC	331,896	306,096	NO CHANGE, VALUE AGREEMENT, NO NOTICE	9155 01	
15N12 232	NIENABER FAMILY PROPERTIES LLC COMMERCIAL PROPERTY TAX P	1,583,880	1,583,880	NO CHANGE, VALUE AGREEMENT, (NO NOTICE)	9994 07	
22N12 035 A	SWEETWATER PROPERTY INVESTMENTS LLC	356,500	356,500	NO CHANGE IN VALUE SETTLEMENT CONFERENCE INCLUDES 299c	8641 01	
22N12 036	SWEETWATER PROPERTY INVESTMENTS LLC	2,754,000	2,000,000	SETTLEMENT CONFERENCE ADJUSTED FOR SIZE, LOC & TOPO	8642 01	
4		5,026,276	4,246,476			

Mrs. A. Smith

Steve Smith

1B: Commercial Certify to BOE

Meeting Date: 11/10/2022 Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N18A 046	WESTBROOK HAROLD	1,579,400	1,579,400	CERTIFY TO BOE	8178	01
14N18A 047	WESTBROOK HAROLD	3,649,100	3,649,100	CERTIFY BOE	8180	01
15N05 211 V	CHRISTINA MARIE REAL SARA SORENSON, ESQ. - SOR	334,500	301,000	CERTIFY TO BOE (2ND APPEAL)	11260	07
15N06 073 B	SCJ PROPERTIES LLC	330,100	311,400	CERTIFY TO BOE (2ND APPEAL)	10613	01
		5,893,100	5,840,900			
		4				

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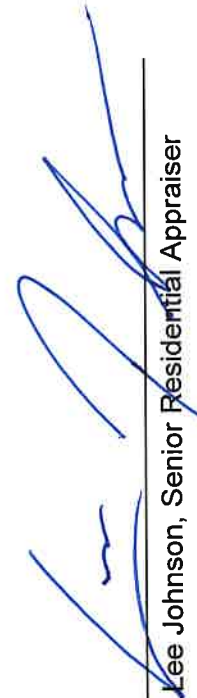
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RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2022

Meeting Date: 11/10/2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N14A- -020	DYE HERBERT	\$90,000	\$9,000	CORRECTED LAND VALUE FOR NO BUILD
15N28E- -011	BERRY JONATHAN J & VANESSA C	\$531,800	\$506,800	CORRECTED LAND VALUE FOR DETENTION POND


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/10/2022

3A: Residential Appeal Changes

Meeting Date: 11/10/2022 Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N10 142	IZADI FLORIA	2,538,930	2,450,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8620 01	
02N13A 137	CHO STEVE H EQUITAX PROPERTY TAX ADVI	768,700	768,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9611 01	
03N24C 033	SUCKOW DANIEL &	526,500	526,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	11279 01	
15N07K 066	GREENE BEN HAP RICHARDSON	909,900	891,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8485 01	
15N07K 096	KOBLASZ ARTHUR J	747,600	699,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	7826 01	
15N17 008	LORENZ JOSEPH W TRUSTEES	285,000	285,000	SPLIT CORRECTION PER CITY OF WOODSTOCK	8889 07	
15N17 009	LORENZ JOSEPH W & MARY F AS TRUSTEES	1,121,260	1,121,260	SPLIT CORRECTION PER CITY OF WOODSTOCK	8890 07	
15N26G 075	DESHMUKH KAILAS EQUITAX PROPERTY TAX ADVI	421,300	410,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	10540 04	
22N09B 008	KERNION CHRISTOPHER HAP RICHARDSON	1,369,850	1,369,850	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8486 01	
9		8,689,040	8,522,010			

3B: Residential Certify to BOE

Meeting Date: 11/10/2022

Tax Year: 2022

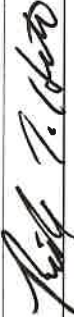

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N06 098	MOORE GREG A & RACHEL	601,400	598,900	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	9402 01	
14N10A 220	ROSNER BERNARDO ANDY GOLDSTEIN PROPERTY T	483,630	443,230	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	11164 03	
2		1,085,030	1,042,130			




RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022 Batch # 5 Current Tax Year Changes Meeting Date: Thursday, November 10, 2022

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
03N12 - -115	COLLETT LAND LLC	\$2,114,400	\$0	\$1,750,000	\$0	FMV	CUV	OVERRIDE TO RECENT SALE PRICE FOR TAX YEAR 2022
15N25 - -098	MOUNT VERNON VENTURES L	\$1,539,196	\$0	\$167,396	\$0	FMV	CUV	PARCEL SPLIT FOR TAX YEAR 2022
15N25 - -098 A	PRESCOTT MANOR DEVELOPM	\$0	\$0	\$1,437,400	\$0	FMV	CUV	PARCEL CREATED FROM SPLIT (15N25 098) FOR TAX YEAR 2022


 Ricky Hitt, Senior Rural Appraiser

 Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 11/10/2022 Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N22 172	GREY HARK RIDGE DEV CO DBA THE STALLINGS-RIBAR GROUP	9,600	8,400	VALUE AGREEMENT FOR THE AMOUNT OF \$8,400 (NO NOTICE REQUIRED). 299C APPLIES. 10/2022 BLAKE	10885 01	
		9,600	8,400			

Rich J. Hoto

Steve L. Jull

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, November 10, 2022

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N09 - -014	KENNAMER, JUNE DAVIS CAN	\$0 \$23,679	\$558,900 \$0	FMV CUV	2014 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2022; REMOVED ESY
21N01 - -040	DAVIS, DOUGALS N. ESTATE	\$0 \$16,341	\$746,400 \$0	FMV CUV	2020 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2022; REMOVED ESY

Ricky P. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, November 10, 2022

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N03 - -292	MCCLURE, RICK L. & NORMA J.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N09 - -014	KENNAMER, JUNE DAVIS CANNO	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
21N01 - -040	DAVIS, DOUGALS N. ESTATE	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the October 27, 2022 Meeting

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

Staff Present: Steve Swindell, Gregg Boutilier, Sandy Forrester, Lee Johnson, 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

1. **Call to Order:** Dennis Conway called the meeting to order.
2. **Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Tommy Mann and approved by all Members.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the October 13, 2022 meeting Minutes, seconded by Raymond Gunnin and approved by all Members.
4. **Public Comments:** None.
5. **New Business:** Motion by MaryBeth Burnette to move Batch E-2, Batch P1, Batch P3, Batch P4, Batch 1A, Batch 1B, Batch 3, Batch 3A, Batch 3B, Batch 5, Batch 5A, Batch 5B and Batch 5CA to the 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

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Batch P4, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Batch 1B, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Current Year Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Tax Year Changes

Batch 5A, Rural Appeal Changes

Batch 5B, Certify to BOE

Batch 5CA, CUVA Approvals

6. Chief Appraiser's Report:

Steve reviewed the Budget Report.

Steve and Trey attended the GAAO Brasstown Valley 1 ½ Day seminar last week.

We have not received any new information about the Evergreen Pay Study results.

We received an update from the Department of Audits regarding our appeal. The School Board has decided to continue with our Appeal. Arbitration is scheduled for Wednesday, November 2nd at 1:30p.

Steve served on the Appling County Arbitration Board for their 2021 Sales Ratio Study last week.

The Utilities Digest will be affected by the Department of Audits final Sales Ratio.

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

7. Attorney's Report / Executive Session: None.

8. Adjournment: Motion by Raymond Gunnin to adjourn the Regular Meeting, seconded by MaryBeth Burnette and approved by all Members

Dennis Conway, Chairman

Jenny Thomas, Secretary