

Cherokee County Board of Tax Assessors
Regular Meeting
January 12, 2023

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Election of 2023 Officers**
- 4. Appoint Secretary**
- 5. Approve Minutes: December 19, 2022 Meeting**
- 6. Public Comments**
- 7. New Business:**

Consent Agenda:
Digest Changes:

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

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1, Current Year Changes
Batch 1B, Certify to BOE
Batch 1P, Prior Year Changes

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

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

- 8. Approval of the 2022 Mobile Home Pre-Bill Digest**
- 9. Chief Appraiser's Report**
- 10. Attorney's Report / Executive Session**
- 11. Adjournment**

BOA Standard Agenda (P1)
1/12/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
GUR, AVAD	01	148247	M	R&R	2022	\$9,544.00	\$5,966.00		None	TP provided correct boat information resulting in new value.
BRIDGEMILL EVCARE	01	95547	B	R	2021	28,386	\$0.00		None	TP provided sales agreement showing business sold 8/17/2020.
BRIDGEMILL EVCARE	01	95547	B	R	2022	28,386	\$0.00		None	TP provided sales agreement showing business sold 8/17/2020.
HARDMAN LUKE	01	148429	M	R	2022	42,340	\$0.00		None	TP provided BOS showing boat sold 9/25/2021.
TROIS, JOEL A	01	134364	M	R	2022	10,971	\$0.00		None	TP provided BOS showing boat sold 7/9/2021.
KIDDOZ KLOSET LTD CO	07	143464	B	R	2022	\$19,775.00	\$0.00		None	Per recommendation based off of Woodstock BL dept, business closed as of 1/1/2021.
KIDDOZ KLOSET LTD CO	07	143464	B	R	2021	\$19,775.00	\$0.00		None	Per recommendation based off of Woodstock BL dept, business closed as of 1/1/2021.
JESSICA LYN TOMLINSON LLC	01	146025	B	R	2021	\$35,005.00	\$0.00		None	TP provided documentation showing she leases assets in this building, we have Lessor on our digest.
WHC PROPERTIES LLC	01	150192	A	R	2022	\$612,000.00	\$0.00		None	This is a duplicate account for account # 145493.
SCHROEDER ZACHARY D	01	148381	M	R	2022	10,230	\$0.00		None	TP provided documentation that boat was sold in July of 2021.
BROOKS JASON E	01	137847	M	R	2021	\$19,399.00	\$0.00		None	TP provided bill of sale dated 5/23/2020.
BROOKS JASON E	01	137847	M	R	2022	\$19,399.00	\$0.00		None	TP provided bill of sale dated 5/23/2020.
FIRST CHOICE HAIR CUTS LLC	01	141629	B	R&R	2022	\$13,055.00	\$13,055.00		None	Tax district update from 07 to 01.
WOOD, JEFF A	01	149878	M	R	2022	\$24,189.00	\$0.00		None	TP provided documentation showing boat located and taxed in Barrow Co.
MATRESS PLUS & FURNITURE	07	109687	M	R	2022	\$26,065.00	\$0.00		None	TP provided final utility bill dated 12/30/2022.
HURST RAY D	01	149714	M	R	2022	\$32,290.00	\$0.00		None	TP provided bill of sale 10/22/2021.
JAMES, KARL A	01	148784	M	R	2022	\$23,532.00	\$0.00		None	TP provided BOS showing boat sold 10/10/2021.
WOOS INDUSTRIES LLC	07	150489	B	R&R	2022	\$180,271.00	\$180,271.00		None	Tax district update from 03 to 07.
DARK NIKON PRODUCTIONS LLC	03	146831	B	R	2022	\$12,823.00	\$0.00		None	TP provided documentation showing business was not operating as of 1/1/2022.
BECK JUSTIN	01	147115	M	R	2022	\$9,770.00	\$0.00		None	TP provided BOS showing boat sold 6/26/2021.

Thonda M. Peterson
TMA Account Manager

Alan Smith
Chief Appraiser

1/12/2023
Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2022

Batch: 1 - Current Year Changes

Meeting Date: Thursday, January 12, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
14N17 - 024	CANTON MILL VENTURES	\$2,969,100	\$17,061,600	CORRECTED ENTERPRISE ZONE PER COUNTY ATTNY. TAX YR. 2022	



Gregg D. Boutilier, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

1B: Commercial Certify to BOE

Meeting Date: 01/12/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06 091	6345 HWY 92 LLC GEORGIA TAX APPEALS, LLC	510,400	719,500	CERTIFY TO BOE (2ND APPEAL) (COMBINED PARCELS VIA 1ST APPEAL)	8782	01
1		510,400	719,500			



COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2022 Batch: 1P- Prior Year Changes Meeting Date: Thursday, January 12, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
14N17 - 024	CANTON MILL VENTURES L	\$1,979,400	\$8,892,030	ENTERPRISE ZONE INCLUDES LAND PER COUNTY ATTN. COMBINES THIS PARCEL W/ 024-001 TAX YR 2021	
14N17 - 024001	CANTON MILL VENTURES L	\$6,912,630	\$0	COMBINED WITH PARCEL 14N17-024 PER ENTERPRISE ZONE AGREEMENT TAX YR 2021	

Mme D. Boullier

Steve Swindell

Gregg D. Boullier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

3A: Residential Appeal Changes

Meeting Date: 01/12/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N12 185	THOMAS STEPHEN LOPEZ & EQUITAX PROPERTY TAX ADVI	1,731,000	1,708,300	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9669	01
15N23C 248	BFP HOLDINGS LLC BRAY & JOHNSON	417,400	350,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9966	01
21N11A 033	BALL CHRISTINE R TRUSTEE OF THE HLR LAW	219,340	219,340	VALUE AGREEMENT (NO NOTICE REQUIRED)	10862	01
3		2,367,740	2,277,640			

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, January 12, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N02 - -165	BLANCHARD FAMILY PARTNE	\$45,800	\$111,900	FMV CUV	PARCEL CHANGED NAME AND ACREAGE FOR TAX YEAR 2022
02N02 - -165 A	MODERNIZE PROPERTIES GA I	\$0	\$452,800	FMV CUV	PARCEL CREATED FROM 02N02 165 FOR TAX YEAR 2022
03N24 - -056	DEMAREST, DEAN W.	\$372,400	\$362,700	FMV CUV	ACREAGE CORRECTION FOR TAX YEAR 2022
15N18 - -087	THE LANDON GROUP INC.	\$0	\$5	FMV CUV	PARCEL CREATED FOR TAX YEAR 2022 (WILL BE USED AS R/W IN FUTURE)

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # SCB

Conservation Use Breaches

Meeting Date: Thursday, January 12, 2023

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N04 - 215 C	GANTT, ROY, SYLVIE & PAUL F.	\$0 \$7,207	\$267,400 \$0	FMV CUV	2019 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2023; REMOVED ESY
02N04 - 219	GANTT, ROY F. & CAROLE R.	\$0 \$3,692	\$175,000 \$0	FMV CUV	2019 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2023; REMOVED ESY
02N04 - 223	GANTT ROY	\$0 \$12,567	\$381,500 \$0	FMV CUV	2019 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2023; REMOVED ESY
03N07 - 020	PRATHER JANICE R. & C/O JUD	\$0 \$84,150	\$452,800 \$0	FMV CUV	2020 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2023; REMOVED ESY
03N24 - 154 A	HALE, ELLA, REBECCA & ERIC	\$0 \$20,791	\$1,013,600 \$0	FMV CUV	2021 COVENANT BREACHED W/NO PENALTY DUE TO DEATH OF OWNER FOR TAX YEAR 2023; REMOVED ESY

Ricky P. Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, January 12, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N04 - -215 C	GANTT, ROY, SYLVIE & PAUL F.	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N04 - -219	GANTT, ROY F. & CAROLE R.	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N04 - -223	GANTT ROY	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N07 - -020	PRATHER JANICE R. & C/O JUDY	2020 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -154 A	HALE, ELLA. REBECCA & ERIC &	2021 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		2510	3,267,613	42,514,103	45,781,716
	Taxable	2510	3,267,613	42,514,103	45,781,716
02		8	3,195	72,027	75,222
	Taxable	8	3,195	72,027	75,222
03		16	6,634	93,670	100,304
	Taxable	16	6,634	93,670	100,304
04		8	1,928	51,669	53,597
	Taxable	8	1,928	51,669	53,597
05		2	250	16,402	16,652
	Taxable	2	250	16,402	16,652
06		2	568	24,670	25,238
	Taxable	2	568	24,670	25,238
07		1	780	52,250	53,030
	Taxable	1	780	52,250	53,030
			<< GRAND TOTALS >>	52,250	53,030
			2547	46,105,759	

18,442,303 @ .40

1/6/2023 10:02:32 AM

CHEROKEEGAIN\hitt

Board of Tax Assessors Meeting

Minutes of the December 19, 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, Ricky Hitt, Berrie Holmes, Becky Parker, Rhonda Peterson and Jenny Thomas were present for the meeting.

Attorney: Whit Frost 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 Raymond Gunnin and approved by all Members.
3. **Approval of Minutes:** Motion by Raymond Gunnin to approve the December 8, 2022 meeting Minutes, seconded by Tommy Mann and approved by all Members.
4. **Public Comments:** None.
5. **New Business:** Motion Raymond Gunnin to move Batch E-1-1, Batch P1, Batch 1A, Batch 3A, Batch 5, Batch 5A, Batch 5B, Batch 5P, Batch 5CB and Batch 5CR 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-1-1, Current Year Changes

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

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

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

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Tax Year Changes
Batch 5A, Rural Appeal Changes
Batch 5B, Rural Certify to BOE
Batch 5P, Previous Tax Year Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

Steve reviewed the 2023 Budget Report.

Steve attended an ACCG Meeting in Atlanta on December 8th. They discussed Audit Methodology.

Steve and Raymond Gunnin attended the Cherokee Delegation Meeting at the Bluffs last week.

Steve virtually attended an ACCG Meeting last week to discuss the newly passed HR594 bill.

Steve and Darrell met with several city CFOs, the school CFO and the County CFO last Friday to discuss a possible delay of the 2023 Digest.

The Office will be closed for the holidays on December 23rd, 26th, 27th and January 2nd.

The Office Christmas Luncheon is Thursday, December 22nd and all are welcome.

The next meeting will be Monday, January 12, 2023 at 9:00 AM.

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

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

Dennis Conway, Chairman

Jenny Thomas, Secretary



Cherokee County Board of Tax Assessors 2023 Meeting Schedule

The Cherokee County Board of Tax Assessors will hold regular meetings on the second and fourth Thursday of every month at 9:00 a.m. with the exceptions noted below. All meetings will be held at 2782 Marietta Hwy. Ste 200 Canton, GA 30114 in the conference room unless otherwise noted.

January 12, 2023 - Thursday
January 26, 2023 - Thursday
February 9, 2023 - Thursday
February 23, 2023 - Thursday
March 9, 2023 - Thursday
March 23, 2023 - Thursday
April 13, 2023 - Thursday
April 27, 2023 - Thursday
May 11, 2023 - Thursday
*May 22, 2023 - Monday
June 8, 2023 - Thursday
June 22, 2023 - Thursday
July 13, 2023 - Thursday
July 27, 2023 - Thursday
August 10, 2023 - Thursday
August 24, 2023 - Thursday
September 14, 2023 - Thursday
September 28, 2023 - Thursday
October 12, 2023 - Thursday
October 26, 2023 - Thursday
November 9, 2023 - Thursday
*November 20, 2023 - Monday
December 14, 2023 - Thursday
December 28, 2023 - Thursday