

Cherokee County Board of Tax Assessors
Regular Meeting
January 26, 2023

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: January 12, 2023 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2023

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 5A, Appeal Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

VI. Chief Appraisers Report

VII. Executive Session

VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

1/26/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
03N01 - 074	LUMPKIN FLOETTA B CO-TRUSTEES	L05(ESC)	OWNER DECEASED	01
03N12F- 035	COOK BRIAN	L13(ES1)	OWNER FILED ON 03N18D-001	01
03N16 - 136	HEATH WILL & RENAY	L01(ES3)	FILED ON 03N18-101 FOR TY 2023	01
04N07 - 029	HOWELL RANDALL H	L01(ES3)	FILED ON 04N07-033	01
14N01 - 068	POOLE VERNON LEON	L08(EL6)	BOTH OWNERS DECEASED	01
14N12E- 072	CIEPIELA SEBASTIAN	L13(ES1)	OWNER MOVED TO ANOTHER COUNTY	03
15N02 - 079	BORDNESS JOHN	L13(ES1)	MH REMOVED AND APPLICANT'S NAME REMOVED	01
15N02 - 259	NICHOLS GIA	L13(ES1)	OWNER MOVED TO FL	01
15N05F- 085	BUTZ PATSY R	L05(ESC)	OWNER IS DECEASED	01
15N05L- 038	WEBSTER GLORIA N	L01(ES3)	OWNER IS DECEASED	01
15N06A- 034	PILMAN JOHN	L01(ES3)	OWNER MOVED TO SC	01
15N06E- 102	CASTILLA MIRIAM	L13(ES1)	OWNER MOVED TO FL	01
15N06J- 299	MOAZZEZZ BARAK	L13(ES1)	OWNER MOVED TO CA	01
15N08K- 259	HART ANNE	L13(ES1)	OWNER FILED ON 92N05B-015	04
15N11D- 300	DUNN PATSY RUTH TRUSTEE	L05(ESC)	HOME IS RENTED	01
15N12H- 001	SHIFLET DAVID	L05(ESC)	OWNER IS DECEASED	01
15N15A- 083	ASLANHA ASFAR	L03(ES3)	OWNER MOVED	04
15N16E- 125	ORLANDO JOSEPH L	L07(ESC)	HOME IS RENTED	04
15N18I- 112	BRANHAM FAYE WYATT	L01(ES3)	OWNER MOVED TO ASSISTED LIVING	01
15N22 - 028	SIEPSE GARY M	L13(ES1)	FILED ON 15N20-401	01
15N22 - 094	MALCOM ANNIE L	L05(ESC)	OWNER IS DECEASED	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N24A-096	THOMPSON JEFFORY B TRUSTEE	L13(ES1)	HOME WAS REMOVED	01
15N24D-273	ENGELMANN ALEXANDRIA	L05(ESC)	OWNER IS DECEASED	07
15N24X-159	MIRZA SAAYED	L13(ES1)	OWNER MOVED TO PAULDING COUNTY	07
15N26J-022	COLE BRENDA PATILLO	L05(ESC)	OWNERS HUSBAND FILED ON HIS PROPERTY	01
15N28-225	SHOOP JAMES E	L05(ESC)	OWNER MOVED 6/2022	01
21N10E-124	CARLSON JULIE R	L13(ES1)	OWNER MOVED TO ANOTHER STATE	01
21N12-050	STROUD FRANKLIN MARTIN	L13(ES3)	OWNER IS DECEASED	01
22N06-148	ALLEN LONNIE B ESTATE	L05(ESC)	OWNER DECEASED	01
91N02-B013	BISHOP RUTH H	L06(ESC)	OWNER IS DECEASED	03
91N24-009 A	POWELL MICHAEL G	L02(ES3)	REMOVED PER FORM REQUEST	3B
92N04A-028	SIMS HARRISON SCOTT	L13(ES1)	HOME IS RENTED	07
94N06-005 A	TRAVIS LESLIE LYNN	L01(ES3)	FILED ON 15N09-013	02



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
1/26/2023

Payee	Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PROBETT, ROBIN		01	148775	M	R	2022	\$36,539.00	\$0.00		None	TP provided BOS showing boat traded in on 10/29/2021.
BARNES KYLE B		01	149446	M	R	2022	\$27,053.00	\$0.00		None	TP provided documentation on a total loss on 7/30/2021.
ANKARZADEH PAUL M		01	147004	M	R	2022	\$10,951.00	\$0.00		None	This is a duplicate account for 123922.
HARRIS, JAMES		01	139677	M	R	2022	\$4,000.00	\$0.00		None	Bartow Co confirms this boat is located and being taxed in their county.
HARRIS, JAMES		01	139676	M	R	2022	\$10,000.00	\$0.00		None	Bartow Co confirms this boat is located and being taxed in their county.
ESTES, KRISTI		01	147866	M	R	2022	\$8,515.00	\$0.00		None	TP provided BOS showing boat sold 9/26/2021.
BANDOLILLO, BARNDI		01	146314	M	R	2022	\$11,799.00	\$0.00		None	TP provided BOS showing boat sold 08/04/2021.
COCHRAN, TROY		01	149890	M	R	2022	\$21,900.00	\$0.00		None	This is a duplicate account for account #149887.
DADISH, ANWAR E		01	143039	M	R	2021	\$600.00	\$0.00		None	TP provided information showing vessel in Pensacola FL as of 1-1-2021.
DADISH, ANWAR E		01	143040	M	R	2021	\$600.00	\$0.00		None	TP provided information showing vessel in Pensacola FL as of 1-1-2021.
MCCOLLUM P JOSHUA J		01	144940	M	R	2021	\$26,357.00	\$0.00		None	This is a duplicate account for 137405.
MCCOLLUM P JOSHUA J		01	144940	M	R	2022	\$26,357.00	\$0.00		None	This is a duplicate account for 137405.
GARCIA DAVID		01	135362	M	R	2022	\$2,933.00	\$0.00		None	TP provided bill of sale for boat 3/3/2021.
GARCIA DAVID		01	135363	M	R	2022	\$3,288.00	\$0.00		None	TP provided bill of sale for boat 3/3/2021.
JPW CONSTRUCTION INC		01	145941	B	R	2021	\$34,380.00	\$0.00		None	TP provided copy of lease for executive suite.
JPW CONSTRUCTION INC		01	145941	B	R	2022	\$34,380.00	\$0.00		None	TP provided copy of lease for executive suite.
MOORE MATTHEW C		01	138233	M	R	2022	\$31,500.00	\$0.00		None	TP provided boat loss paperwork dated 9/2020.
MOORE MATTHEW C		01	138233	M	R	2021	\$31,500.00	\$0.00		None	TP provided boat loss paperwork dated 9/2020.
NAJENSKI, DALE R		01	149775	M	R	2022	\$8,042.00	\$0.00		None	TP provided documentation that this boat is located and being taxed in Bartow Co.
PRATER MELISSA R		01	142361	M	R	2021	\$8,268.00	\$0.00		None	TP provided BOS for 7/31/2020.
MAHAFFEY WILLIAM S		01	149207	M	R	2022	\$30,569.00	\$0.00		None	TP provided BOS for 8/11/2021.
VASPOLAR SURGICAL ASSOCIATES PC		07	145951	B	R	2022	\$35,005.00	\$0.00		None	TP moved to location and has a duplicate original account is 113056 and filing under that number.
TERRACE AT WOODSTOCK		07	145971	B	R	2022	\$121,315.00	\$0.00		None	This is a duplicate account for 145721.
TERRACE AT WOODSTOCK		07	145971	B	R	2021	\$121,315.00	\$0.00		None	This is a duplicate account for 145721.
MESSER, DAVID M		01	120357	M	R	2022	\$3,000.00	\$0.00		None	TP provided documentation showing boat located and being taxed in Chatkonga Co.
MESSER, DAVID M		01	129213	M	R	2022	\$1,800.00	\$0.00		None	TP provided documentation showing boat located and being taxed in Chatkonga Co.

BOA Standard Agenda (P1)
1/26/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
MESSER, DAVID M	01	130845	M	R	2022	\$4,000.00	\$0.00		None	TP provided documentation showing boat located and being taxed in Chattooga Co.
MESSER, DAVID M	01	143871	M	R	2022	\$150.00	\$0.00		None	TP provided documentation showing boat located and being taxed in Chattooga Co.
HUYNH, TRUC T	01	138076	M	R	2020	\$4,479.00	\$0.00		None	TP provided BOS showing boat sold 5/4/2017.

Rhonda M. Petrus

TMA Account Manager

Alan Reynolds

Chief Appraiser

1/26/2023

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 01/26/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N07 019 D	OCEAN BRIDGE MILL LP MARVIN F POER & COMPANY	55,130,100	46,000,000	SETTLEMENT CONFERENCE AGREEMENT, NO NOTICE	8863 01	
15N12 057 F	88 INVESTMENT PROPERTY VALUATION SERVIC	940,690	850,000	APPELLANT VALUE DUE TO OVERLOOKED APPEAL PER O.C.G.A. 48-5-311(e)(3)(A) NEEDS A 30 DAY NOTICE.	10583 07	
15N18 009 A	BRETT MF LAURELWOOD DRIVE LLC MARVIN F POER & COMPANY	72,030,300	61,200,000	SETTLEMENT CONFERENCE AGREEMENT, NO NOTICE	9030 07	
		128,101,090	108,050,000			

Marvin F Poer

Steve Lee

3A: Residential Appeal Changes

Meeting Date: 01/26/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N22G 137	CALZADA JESUS OWNWELL, INC.	324,800	324,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	10727/01	
15N23E 283	CALZADA MARIA MAGDALENA OWNWELL, INC.	339,900	339,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	10726/07	
21N10A A017	MORRISON CAROLYN S & ROBERT	1,159,205	985,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9105/01	
3		1,823,905	1,649,700			

Steven Van D...

[Handwritten signatures]

5A: Rural Appeal Changes

Meeting Date: 01/26/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N10 082 D	SULLIVAN WILLIAM E HAP RICHARDSON	1,338,200	1,118,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9792 01	
14N21 080	KODIAK INVESTMENTS INC DYER & RUSHBRIDGE P.C.	92,900	80,000	APPELLANT VALUE DUE TO OVERLOOKED APPEAL PER O.C.G.A 48-5-31(e)(3)(A)	9832 01	
		1,431,100	1,198,800			

Rudolph W. Harts

Steve Van... [Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # SCB

Conservation Use Breaches

Meeting Date:

Thursday, January 26, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
13N01 - -676	DAME THOMAS E III	\$0	\$1,950,200	FMV	2017 COVENANT BREACHED W/NO PENALTY DUE TO DEATH OF OWNER FOR TAX YEAR 2023. REMOVED. ESV
		\$502,039	\$0	CUV	

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES


Tax Year(s): 2023

Meeting Date: Thursday, January 26, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
13N01 - -070	DAMPE THOMAS E III	2017 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 January 12, 2023 Meeting

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

Staff Present: Steve, Swindell, Gregg Boutilier, Ricky Hitt, Terri Jackson, Lee Johnson, Kimberly Millsap, 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 Amended Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Raymond Gunnin and approved by each Board Member.
3. **Election of 2023 Officers:** Motion by MaryBeth Burnette to nominate Dennis Conway as Chairman, seconded by Raymond Gunnin and approved by all Members. Motion by Raymond Gunnin to nominate MaryBeth Burnette as Vice Chairman, seconded by Tommy Mann and approved by each Board Member.
4. **Appointment of Secretary:** Motion by MaryBeth Burnette to appoint Jenny Thomas as secretary, seconded by Raymond Gunnin and approved by each Board Member.
5. **Adoption of Board of Assessor's 2023 Meeting Calendar:** Motion by Raymond Gunnin to approve the 2023 Board of Assessor's calendar, seconded by MaryBeth Burnette and approved by each Board Member.
6. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the December 19, 2022 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
7. **Public Comments:** None.
8. **New Business:** Motion Raymond Gunnin to move Batch P1, Batch 1, Batch 1B, Batch 1P, Batch 3A, Batch 5P, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young and approved by each Board Member.

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

9. Motion by MaryBeth Burnette to approve the 2023 Mobil Home Prebill, seconded by Mark Young and approved by each Board Member.

10. Chief Appraiser's Report:

Steve reviewed the 2023 Budget Report.

Steve explained Chairmanship responsibilities and thanked Dennis for his years of continuing service.

The County revealed the Pay Study compensation adjustments that go into effect January 15, 2023.

Ron Shelby from the City of Woodstock has requested a methodology study of the Department of Audits to Be preformed by the Andrew Young School of Policy Studies.

Steve received the 2022 Digest Review paperwork request for the 3-year review from the Department of Revenue.

We received a new Designation to Receive authorization from the new Tax Commissioner, which allows our office to continue receiving and processing exemption applications.

The next meeting will be Monday, January 26, 2023 at 9:00 AM.

11. Attorney's Report / Executive Session:

Darrell explained that here has not been any movement with the appeals in litigation.

Motion by MaryBeth Burnette to move to Executive Session to discuss personnel matters, seconded by Mark Young and approved by each Board Member.

Motion by MaryBeth Burnette to re-enter Regular Meeting, seconded by Raymond Gunnin and approved by each Board Member.

- 12. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by each Board Member.

January 12, 2023 BOA Meeting Minutes

Dennis Conway, Chairman

Jenny Thomas, Secretary