Cherokee County Board of Tax Assessors Regular Meeting May 22, 2023

- 1. Call to Order
- 2. Adopt Agenda
- 3. Approve Minutes: May 11, 2023 Meeting
- 4. Public Comments
- 5. New Business:

Consent Agenda: Digest Changes:

Front Office, Becky Parker, Receiver of Records **Batch E-2**, Reinstated Exemptions

Mapping Department, Sandy Forrester, Senior Mapper Batch 4, Annexation / Zoning Changes Batch 4P, Prior Year Annexation / Zoning Changes

Residential Department, Lee Johnson, Senior Appraiser Batch 3, Current Year Changes

Rural Department, Ricky Hitt, Senior Appraiser Batch MH1, Digest Changes
Batch MH1-A, Digest Changes Amended
Batch 5, Current Tax Year Changes
Batch 5CB, CUVA Breaches
Batch 5CR, CUVA Releases

- 6. Approval of 2023 Personal Property Notice List
- 7. Approval of 2023 Freeport Inventory Exemption List:
- 8. Chief Appraisers Report
- 9. Attorney's Report / Executive Session
- 10. Adjournment

Board of Tax Assessors Meeting

Minutes of the May 11, 2023 Meeting

Members Present: Dennis Conway, MaryBeth Burnette, Raymond Gunnin, Mark Young 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.

Attorney Present: 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 Mark Young and approved by all Members.
- **3. Approval of Minutes**: Motion by Raymond Gunnin to approve the April 27, 2023 meeting minutes, seconded by Tommy Mann and approved by all Members.
- 4. Public Comments: None.
- 5. New Business: Motion by Raymond Gunnin to move Batch E-1, Batch E-2, Batch P1, Batch 4P, Batch 3P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to 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**, Dropped Exemptions for Tax Year 2023 **Batch E-2**, Reinstated Exemptions

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

Mapping Department, Sandy Forrester, Senior Mapper Batch 4, Annexation / Zoning Changes Batch 4P, Prior Year Annexation / Zoning Changes

Residential Department, Lee Johnson, Senior Appraiser **Batch 3P**, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser Batch MH1, Digest Changes
Batch 5CA, CUVA Approvals
Batch 5CB, CUVA Breaches
Batch 5CC, CUVA Continuation
Batch 5CR, CUVA Releases

- 6. Adoption of Dept. of Revenue Adopted & Finalized 2023 Values for CUVA District #2 & FLPA District #2: Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.
- 7. Approval of 2023 New Homestead Exemptions: Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.
- **8.** Approval of 2023 Real Property Notice List: Motion by MaryBeth Burnette to approve, seconded by Mark Young and approved by each Board Member.

9. Chief Appraiser's Report:

Steve reviewed the 2023 Budget report.

Steve explained the Personal Property notice delay and expects it should be complete by the next meeting.

Steve, Trey, Dennis and MaryBeth are meeting with Geoff Morton to go over the 2024 Budget request next Wednesday.

Steve will be giving a 2023 sales ratio presentation at the BOC meeting next Tuesday.

Steve presented and reviewed 2022 DOA Audit numbers to the Board.

CAVEAT is May 22 – May 25 in Athens and all attendees have received information packets.

The next meeting will be Thursday, May 22, 2023 at 9:00 AM.

10. Attorney's Report / Executive Session:

The Belnik case appeal has been filed with the Supreme Court.

11. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman	Jenny Thomas, Secretary

E-2 REINSTATE EXEMPTIONS

05/22/2023

PROPERTY ID 14N21C-048 NAME GATLIN EARL C

EXEMPTION

L13(ES1)

REASON

PER APPEAL RIGHTS LETTER

1771000

BASE VALUE

TAX DIST

03

Steve Swindell, Chief Appraiser

Becky Parker, Senior Appraiser

MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 05/22/2023

BATCH #: 4 - ANNEXATION/ZONING CHANGES

				PREVIOUS	NEW	PREVIOUS	NEW			TAX
PARCEL	OWNER NAME	DEPT	TAX YEAR	ANNEX	ANNEX	ZONING	ZONING	ORD#	NOTES	DIST
14N23A 020	PEALIS NEASE CANTON LLC	СОМ	2023	01	03			AX1801-001	AX1801-001 MAPPING AUDIT	03
15N15 010	GANI KARIM & AYISHA S	RUR	2023	01	04				CITY AUDIT	04
15N15 014	GANI KARIM & AYISHA S	RUR	2023	9	01				CORRECT 5/11/2023 AGENDA 4; WRONG PARCEL); 01
15N15 068 C	DD HSP LLC	RUR	2023	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2023	01	04				CITY AUDIT	04
15N15 085 A	ANR KHAN LLC	RUR	2023	01	04				CITY AUDIT	04

Landy Sorrecter

Sandy Forrester, Senior Tax Mapper

MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 05/22/2023

BATCH #: 4-P - PRIOR YEAR ANNEXATION/ZONING CHANGES

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PARCEL	OWNER NAME	DEPT	TAX YEAR	ANNEX	ANNEX	ZONING	ZONING	ORD#	NOTES	DIST
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2019	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AYISHA S	RUR	2020	01	04					04
15N15 011	GANI KARIM & AYISHA S	RUR	2020	04	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2020	01	04				CITY AUDIT	24
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2020	01	04				CITY AUDIT	04
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2020	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AYISHA S	RUR	2021	01	04				CORRECT 5/11/2023 AGENDA A	04
15N15 012	GÀNI KARIM & AYISHA S	RUR	2021	04	01					01
15N15 068 C	DD HSP LLC	RUR	2021	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2021	01	04				CITY AUDIT	04
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2021	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AYISHA S	RUR	2022	01	04				CORRECT 5/11/2023 AGENDA 1-	04
15N15 013	GANI KARIM & AYISHA S	RUR	2022	04	01					21
15N15 068 C	DD HSP LLC	RUR	2022	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2022	01	04				CITY AUDIT	04
15N16 085 A	ANR KHAN LLC	RUR	2022	01	04				CITY AUDIT	04

Sandy Forrester, Senior Tax Mapper Justy Dovieter

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2023

Meeting Date: 05/22/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
21N04A- A-095	JESTERS MANAGEMENT LLC	\$21,500	\$0	PARCEL DELETED AND COMBINED WITH 21N04A A095 A PER MAPPING AUDIT
21N04A- A-095 A	WILLIAMS AUSTIN TYLER	\$511,600	\$511,600	PARCEL 21N04A A095 DELETED AND COMBINED HERE PER MAPPING AUDIT

Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 05/22/2023

Page 1 of 1

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 5/22/2023

Page 1 of 1

MH REMOVED FROM 2023 PREBILL DIGEST DEMOED BEFORE 01/01/2023	\$0	\$4,829		14N27 094D MH02409	FULLER, KAY
MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR	\$0	\$8,866		03N27 008 MH05560	SKELTON, SIDNEY
MH ADDED TO 2023 REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR	\$100,576	\$91,710		03N27 008 MH05560	SKELTON, SIDNEY
EXPLANATION	CURRENT	PREVIOUS CURRENT	APPEAL NO.	MAP AND PARCEL	OWNER NAME(S)

LEAD APPRASIER:

CHIEF APPRAISER:

Monday, May 22, 2023

MOBILE HOME DIGEST CHANGES AMENDED AGENDA

BATCH #: MH1-A

MEETING DATE: 5/22/2023

MH REMOVED FROM 2022 PREBILL DIGEST DEMOED	\$0	\$2,555		15N06F 043 MH04932	STEWART, THOMAS LARRY & MY
MH REMOVED FROM 2022 PREBILL DIGEST DEMOED	\$0	\$2,506		15N06F 041 MH02480	STEWART, LARRY & MYRA C/O M
EXPLANATION	CURRENT	PREVIOUS CURRENT	APPEAL NO.	MAP AND PARCEL	OWNER NAME(S)

LEAD APPRASIER:

CHIEF APPRAISER:

Page 1 of 1

Tax Year(s): 2023

Batch # 5

Current Tax Year Changes

Meeting Date: Monday, May 22, 2023

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the ? How	03N30003 A	027720 002 4	W C00 IINCO	02N11 005 A	Map and I arect	Mon and Darrol
	DEARCH SERVIT N & PHYDERLI J	DEADNIE & VIGERIVI	I AMMEN CATHEMINE HANDING	TANNIER CATHERNIE HARDING	CWHELS MAINE	Owner's Name
	\$0	\$170,600	\$43,914	\$17,275,500	Previous CUV	Previous FMV
	\$0	\$1,141,900	\$43,914	\$10,786,200	Current CUV	Current FMV FMV
	CUV	FMV	CUV	FMV	CUV	FMV
	(SEND NEW 45 DAY NOTICE)	FMV ADDED IMPROVEMENT FOR TAX YEAR 2023	TAX YEAR 2023 (SEND NEW 45 DAY NOTICE)	FMV IMPROVEMENT DUPLICATED IN ERROR FOR	Explanation	Evolonation

Ricky Hitt, Senior Rural Appraiser

Tax Year(s): 2023

Batch # 5CB

Conservation Use Breaches

Meeting Date: Monday, May 22, 2023

14N19039		141109095		Iviap and rarcei	Man and Damad
BLANTON LANA R		CLINE EUGENE EDWIN		Owner S Manie	
\$0 \$21,255		\$51,748	\$0	Previous CUV	Previous FMV
\$525,090 \$0		\$0	\$762,800		Current FMV FMV
FMV		CUV	FMV	сии	V FMV
FMV 2017 COVENANT BREACHED W/FULL CUV (SEND NEW 45 DAY NOTICE)	NOTICE)	DUE TO DEATH OF OWNER FOR TAX YEAR 2023: REMOVED ESV (SEND NEW 45 DAY	FMV 2016 COVENANT BREACHED WINO PENALTY	Бурганапон	Fundancian

Ricky Hitt, Senior Rural Appraiser

Meeting Date: Monday, May 22, 2023

Tax Year(s): 2023

Batch # 5CR CI

CUVA RELEASES

Map and Parcel	Owher's Name	Explanation
14N09 095	CLINE EUGENE EDWIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19039	BLANTON LANA R	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
7		<i>b</i> , <i>b</i>

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Page 1 of 1

Date approved by BOA:

Monday, May 22, 2023

E-2 REINSTATE EXEMPTIONS

NAME PROPERTY ID

14N21C-048

GATLIN EARLIC

EXEMPTION

(13(ES1)

REASON

PER APPEAL RIGHTS LETTER

BASE VALUE

05/22/2023

TAX DIST

1771000

03

Becky Parker, Senior Appraiser

MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 05/22/2023

BATCH #: 4-P - PRIOR YEAR ANNEXATION/ZONING CHANGES

DABCEI	NW SERVICE STATES	DEPT	TAX YEAR	PREVIOUS	NEW	PREVIOUS	NEW	ORD#	NOTES	TAX
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2019	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AYISHA S	RUR	2020	10	04				CITY AUDIT	04
15N15 011	GANI KARIM & AYISHA S	RUR	2020	8	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2020	10	90			destruction.	CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2020	01	04				CITY AUDIT	04
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2020	10	04	A CONTRACTOR OF THE PERSON NAMED IN			CITY AUDIT	04
15N15 010	GANI KARIM & AYISHAS	RUR	2021	10	8				CITY AUDIT CORRECT 5/11/2023 AGENDA 4-	04
15N15 012	GANI KARIM & AVISHA S	RUR	2021	90	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2021	10	8				CITY AUDIT	40
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2021	10	90	Total Control	6	ATO COM	CITY AUDIT	04
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2021	10	8	を存む			CITY AUDIT	04
15N15 010	GANI KARIM & AYISHA S	RUR	2022	10	40	The state of	SALES CONTRACTOR	0.000	CITY AUDIT CORRECT 5/11/2023 AGENDA 4-	04
15N15 013	GANI KARIM & AYISHA S	RUR	2022	04	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2022	10	40	Service and Park	School School	ownstant.	CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2022	10	2				CITY AUDIT	04
15N16 085 A	ANR KHAN LLC	RUR	2022	10	04				CITY AUDIT	04

Steve Swindell, Chief Appraiser

per

Sandy Forrester, Senior Tax Mapper

MOBILE HOME DIGEST CHANGES

Page 1 of 1

MEETING DATE: 5/22/2023	EXPLANATION	MH ADDED TO 1013 REAL PROPERTT DIGEST HOMESTEAD APPLIED FOR	MR REMOVED FROM 1833 PREBILL DIGEST HOMESTEAD APPLIED FOR	MII REMOVED FROM 1021 PREBILL DIGEST DEMOED BEFORE 01/01/7021
ING DATE	CURRENT	\$100,576	OS	08
MEET	PREVIOUS CURRENT FMV	\$91,710	\$8,866	\$4,829
	APPEAL NO.			
	MAP AND PARCEL	03N27 008 MH05560	03N27 008 MH05560	14N27 094D MH02409
BATCH#: MH1	OWNER NAME(S)	SKELTON, SIDNEY	SKELTON, SIDNEY	FULLER, KAY

LEAD APPRASIER:

CHIEF APPRAISER:

Monday, May 22, 2023

DATE APPROVED BY B.O.A.

Tax Year(s): 2023

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, May 22, 2023

		Previous FMV Current FMV FMV	Current FMV	FMV	T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Map and Parcel	Owner's Name	Previous CUV	Previous CUV Current CUV CUV	כמג	Explanation
		\$17,275,500	\$10,786,200	FMV	FMV IMPROVEMENT DUPLICATED IN ERROR FOR
03N11005 A	TANNER CATHERINE HARDING	\$43,914	\$43,914	CUV	CUV TAX YEAR 2023 (SEND NEW 45 DAY NOTICE)
		\$170,600	\$1,141,900	FMV	FMV ADDED IMPROVEMENT FOR TAX YEAR 2023
03N30083 A	BEARD JERRY R & KIMBERLY J	\$0	\$0	Ans	(SEND NEW 45 DAY NOTICE)

Ricky Hitt, Senior Rural Appraiser

Meeting Date: Monday, May 22, 2023

Tax Year(s): 2023

- q:

CUVA RELEASES Batch # 5CR

Map and Parcel	Owher's Name	Explanation
14N09095	CLINE EUGENE EDWIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19039	BLANTON LANA R	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Steve Swindell, Chief Appraiser

Ricky Hitt, Schior Rural Appraiser

Page 1 of 1

Date approved by BOA:

Monday, May 22, 2023

Board of Tax Assessors Meeting

Minutes of the May 11, 2023 Meeting

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Attorney Present: 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 Mark Young and approved by all Members.
- **3. Approval of Minutes**: Motion by Raymond Gunnin to approve the April 27, 2023 meeting minutes, seconded by Tommy Mann and approved by all Members.
- 4. Public Comments: None.
- **5.** New Business: Motion by Raymond Gunnin to move Batch E-1, Batch E-2, Batch P1, Batch 4, Batch 4P, Batch 3P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

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11. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman	Jenny Thomas, Secretary