

Cherokee County Board of Tax Assessors
Regular Meeting
November 9, 2023

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: October 26, 2023 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1-1, Current Year Changes

Batch E-2, Re-Instated Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Batch 1A-1, Additional Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5B-1, Certify to BOE

Batch 5P, Prior Year Changes

6. Approval of the 2024 NADA Mobile Home Values

7. Chief Appraiser Report

8. Attorney's Report / Executive Session

9. Adjournment

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 11/9/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
14N22F- 427	BUELL LESLIE ESTIL	L20(S5)	DENIED, HAS SCHOOL TAX EXEMPTION FOR TY 23	274 HICKORY BLUFFS PKWY	03	0
14N23B- 037	OGUNMUKO ADEREMI	L02(ES3)	ADDED FOR TY 23, PROVIDED DOCUMENTS	923 TARA LN	03	555700
15N02E- 012	HARPER DAVID E SR	L20(ESS)	PROPER DOCUMENTATION PROVIDED	258 PARC DR	01	0
15N08J- 213	ZAPP BRYAN	L20(ESS)	PROPER DOCUMENTATION PROVIDED	126 HIDDEN LAKE CIRCLE	03	0
15N24K- 074	GREER PETER J TRUSTEE	L05(ESC)	ADJUSTED FLOAT BASE FOR TY 23	908 BENDLETON DR	07	276200



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

11/9/2023

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N20 - 171	BROOKSHIRE MARGARET NICOLE T	L01(ES3	REMOVED IN ERROR FOR TY 23 PER DEED CHANGE	303500	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
11/9/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
CLINTS LOCK AND KEY LLC	03	150335	B	R	2023	\$29,242.00	\$0.00		None	This account is a duplicate of account #141222.
BOWLING CLINT	01	147267	M	R	2023	\$23,161.00	\$0.00		None	Tp provided documentation boat located in Forsyth County.
LIMITLESS DISABILITY SERVICES	07	146758	B	R&R	2023	\$23,412.00	\$1.00		None	Business still active, but tp provided a 501(C3) form.
PELOTT, CHRISTOPHER	01	145072	M	R	2023	\$27,558.00	\$0.00		None	Tp provided bill of sale for tax year 2022.
GF FACTORY LLC	01	144000	B	R	2023	\$9,610.00	\$0.00		None	Tp provided documentation business dissolved 2022.
WATERS EDGE MANAGEMENT SERVICES LLC	07	150163	B	R	2023	\$150,163.00	\$0.00		None	Duplicate of acct# 151934.
THAMMORST JOSHUA	01	147874	M	R	2023	\$13,936.00	\$0.00		None	Tp provided bill of sale for tax year 2022.
ZOBETS US LLC	01	133779	B	N/D	2023	\$0.00	\$40,173.00		45 Day	Tp provided amended return, data was incorrectly filed.
ORTHOPIX INC	03	150179	B	R&R	2023	\$1.00	\$40,221.00		None	Correction to divide assets between tax districts.
ORTHOPIX INC	07	145726	B	R&R	2023	\$1.00	\$475,708.00		None	Correction to divide assets between tax districts.
ORTHOPIX INC	01	145725	B	R&R	2023	\$664,543.00	\$148,609.00		None	Correction to divide assets between tax districts.
626 OPECO LLC	07	150494	B	R	2023	\$34,318.00	\$0.00		None	This was a duplicate bill for account #134639.
WOLFORD EQUIPMENT WORKS LLC	03	150092	B	R&R	2023	\$93,324.00	\$299,942.00	264,837	45 Day	Processed late 2023 return, tp reporting higher value.
BOARDWALK STORAGE KILLANNS LLC	01	151959	B	R&R	2023	\$10,154.00	\$10,154.00		None	Tax district correction from 07 to 01.
WINDSONG PROPERTIES LLC	07	152022	B	R	2023	\$22,368.00	\$0.00		None	Duplicate acct for acct#150037.
WINDSONG PROPERTIES LLC	07	150037	B	R	2023	\$22,372.00	\$0.00		None	Assets incorrectly reported to wrong address.
WINDSONG PROPERTIES LLC	07	152496	B	N/D	2023	\$0.00	\$22,368.00		45 Day	Assets incorrectly reported to wrong address.
HANSEN, KARL	01	149680	M	R	2023	\$22,076.00	\$0.00		None	Duplicate account of #146479.
MANNING RON J	01	144915	M	R	2020	\$60,958.00	\$0.00		None	Tp provided documentation boat was leased & owned by someone else.
MANNING, RON J	01	144915	M	R	2021	\$56,577.00	\$0.00		None	Tp provided documentation boat was leased & owned by someone else.
MANNING, RON J	01	144915	M	R	2022	\$56,577.00	\$0.00		None	Tp provided documentation boat was leased & owned by someone else.
MANNING, RON J	01	144915	M	R	2023	\$56,577.00	\$0.00		None	Tp provided documentation boat was leased & owned by someone else.

BOA Standard Agenda (P1)
11/9/2023

Tappayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
DELTA COMMUNITY CREDIT UNION	07	151987	B	R&R	2023	\$438,833.00	\$438,833.00		None	Tax district correction from 01 to 07.
RANDY CARTER HOME REPAIR	04	151854	B	R	2023	\$19,000.00	\$0.00		None	TP provided documentation that the business moved prior to 1/1/2023.
KINGSWERE FURNITURE LLC	03	150080	B	R	2023	\$390,189.00	\$0.00		None	Duplicate account of #151948.

R. Peterson

TMA Account Manager

Steve Merrill

Chief Appraiser

11/9/2023
Date Approved By Board

3A: Residential Appeal Changes

Meeting Date:

11/09/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02B 001	SOUTHERN REALTY ADVISORS INC HALLOCK LAW LLC	150,300	66,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	20109	01
02N02D 164	WARREN BRIAN DAVID GEORGIA TAX APPEALS, LLC	800,500	800,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	19455	01
02N13A 122	RESPRESS ANIELA	933,700	797,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	20084	01
03N10 243	BEAVER EVELYN A	684,170	514,600	OVERIDE PER COMPER	19491	01
03N12C 040	STINE ROBIN L	1,040,200	892,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	15184	01
04N05 043 L	NEWTON LEO MARK & COMMERCIAL PROPERTY TAX P	1,583,600	1,464,830	VALUE AGREEMENT (NO NOTICE REQUIRED)	19592	01
15N02C 154	WEISS GREGORY F COMMERCIAL PROPERTY TAX P	316,090	200,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19590	01
15N08C 138	SAWYER JOSHUA TRUSTEE	742,800	718,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	15224	01
15N17E 013	JAMES TRACY	557,100	530,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13769	01
15N27B 139	METZ ROLAND	652,960	628,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	14790	01
15N30L 162	WINNETTE JAMES W COMMERCIAL PROPERTY TAX P	728,800	679,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	15529	01
21N12E 073	BARRON JOSEPH SCOTT GEORGIA TAX APPEALS, LLC	405,930	362,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	15385	01
22N08A 011	VARNNEY FRED E &	748,600	710,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	15389	01
91N28 079	ROGERS JOSEPH A	202,680	193,480	ADJUSTED PER FIELD CHECK	11993	03
14		9,547,430	8,558,910			

3B: Residential Certify to BOE

Meeting Date: 11/09/2023

Tax Year: 2023

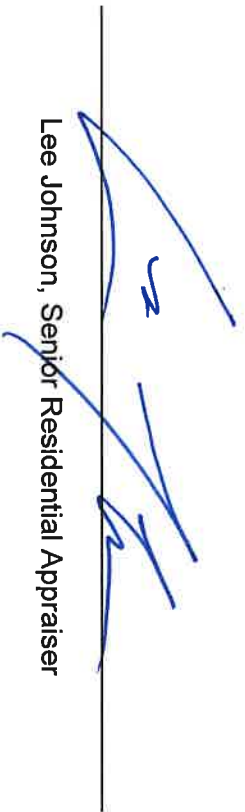
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N12 008 D	BHATT MITESH R EQUITAX PROPERTY TAX ADVI	2,629,600	2,407,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19541	01
02N12 243 A	LAWLER RON &	2,027,000	1,921,800	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18527	01
03N18B 059	SYLVESTER GORDON COMMERCIAL PROPERTY TAX P	795,800	762,900	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15532	01
15N20D 158	KIRBY TIM N &	660,200	649,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	17864	01
15N29C 030	FRAKES TIMOTHY EVAN EQUITAX PROPERTY TAX ADVI	550,610	486,000	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19517	01
21N12N 046	HALL RANDALL D	611,600	586,800	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15096	01
22N20 031	CREEKMORE WILLIAM BROWN JR MILES HANSFORD & TALLANT,	1,168,350	918,350	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19285	01
22N20A 016	BEALKE LYNNE LEWIS GEORGIA TAX APPEALS, LLC	503,800	405,000	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19460	01
91N24A 005	GOODWIN JACK M & DEBRA S	604,740	552,640	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	13851	03
9		9,551,700	8,690,690			

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2022

Meeting Date: 11/09/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N11E- -137	ASTUTO ANSLEY & PEARCE SAMUEL RODNEY JAMES	\$628,810	\$609,210	ERROR CORRECTION FOR TAX YEAR 2022
15N11E- -137	ASTUTO ANSLEY & PEARCE SAMUEL RODNEY JAMES	\$515,300	\$513,300	ERROR CORRECTION FOR TAX YEAR 2021
15N11E- -137	CARROLL JAMES & ANN	\$495,200	\$478,900	ERROR CORRECTION FOR TAX YEAR 2020



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/09/2023

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2023

Batch: 1A - Appeal Changes 30 Day Notices

Meeting Date:

Thursday, November 9, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
14N22E-029	SMC BLUFFS LLC	\$365,000	\$0	DELETED /COMBINED with 14N22E-052 A (VA NO NOTICE)	20117
14N22E-030	SMC BLUFFS LLC	\$316,600	\$0	DELETED /COMBINED with 14N22E-052 A (VA NO NOTICE)	20118
14N22E-031	SMC BLUFFS LLC	\$316,600	\$0	DELETED /COMBINED with 14N22E-052 A (VA NO NOTICE)	20119
14N22E-032	SMC BLUFFS LLC	\$367,000	\$0	DELETED /COMBINED with 14N22E-052 A (VA NO NOTICE)	20120
14N22E-052 A	SMC BLUFFS LLC	\$24,942,700	\$37,750,000	COMBINED 14N22E-052 B, 029, 030, 031 & 032 (VA NO NOTICE)	20121
14N22E-052 B	SMC BLUFFS LLC	\$11,442,100	\$0	DELETED /COMBINED with 14N22E-052 A (VA NO NOTICE)	20122
15N15 - 080	PRIME STORAGE HOLLY SPR	\$8,957,800	\$6,053,800	ADJ. PER OFFICE REVIEW (VAL. AGMT NO NOTICE)	19558
21N12 - 213	ACWORTH GEORGIA HOLDI	\$5,160,200	\$4,450,540	ADJ. PER OFFICE REVIEW (VAL. AGMT NO NOTICE)	19565

Gregg D. Boutlier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

1A-1

Meeting Date:

11/09/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22A 060 AB	HAP CANTON LAND T3 LLC	653,400	216,000	ADJUSTED PER SETTLEMENT CONFERENCE	14407	03
		1	653,400	216,000		

M. A. Smith

Steve Smith

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, November 9, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N24 - -057	BROWN KATHY J	\$339,565	\$301,065	FMV	ACREAGE CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	
03N25 - -022	GOON MELVIN GLEN	\$1,424,500	\$890,400	FMV	ERROR CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	
14N22 - -090 B	DARCHINYAN ELENA	\$180,200	\$81,600	FMV	CORRECTED LAND VALUE FOR TAX YEAR
		\$0	\$0	CUV	2023

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

11/09/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N04 009 F	ARNWINE KELLY M &	1,117,200	941,800	CHANGE PER FIELD INSP	12532 01	
14N24 004	LEWIS NAOMI	194,640	194,640	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	12859 01	
15N21 010 A	JERGUSON KATHLEEN C	1,057,500	940,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15003 04	
15N28 011	COX BOBBY RAY SR & BEVERLY ANELLE HAP RICHARDSON	1,321,120	1,282,220	CHANGE PER FIELD INSP	19960 01	
4		3,690,460	3,359,060			

Paul J. Hill

Don Davis

5B: Rural Certify to BOE

Meeting Date:

11/09/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 295	HILL NORMAN W JR TRUSTEE	1,284,920	1,255,000	CERTIFY TO BOE (2nd APPEAL)	18327 01	
02N04 045 A	ALFORD COREY D HALLOCK LAW LLC	1,134,100	1,007,200	CERTIFY TO BOE (2nd APPEAL)	18594 01	
02N04 045 B	BOURRET RICHARD ROMAN HALLOCK LAW LLC	1,039,900	928,200	CERTIFY TO BOE (2nd APPEAL)	18592 01	
02N04 097 C	SPANGLER SYDNEY A HALLOCK LAW LLC	999,500	892,000	CERTIFY TO BOE (2nd APPEAL)	18954 01	
02N06 251	ALBEE LUCILLE G TRUSTEE & HALLOCK LAW LLC	1,776,130	1,751,100	CERTIFY TO BOE (2nd APPEAL)	17745 01	
02N09 121 B	CULLINAN ROBERT J EQUITAX PROPERTY TAX ADVI	1,542,100	1,420,000	CERTIFY TO BOE (2nd APPEAL)	19526 01	
14N30 188 H	CREVISTON KELLY EQUITAX PROPERTY TAX ADVI	1,160,200	849,700	CERTIFY TO BOE (2nd APPEAL)	19529 01	
15N21 131	GROSSMAN DANIEL J &	1,664,500	1,607,600	CERTIFY TO BOE (2nd APPEAL)	18747 01	
15N27 017	FERRO DANIEL & HALLOCK LAW LLC	1,630,000	1,617,900	CERTIFY TO BOE (2nd APPEAL)	18953 01	
15N27 017 C	SZEKES KRISTEN & HALLOCK LAW LLC	1,175,500	1,099,700	CERTIFY TO BOE (2nd APPEAL)	18142 01	
23N08 007 A	GAYTON LAURA BETH & JAMES	292,800	284,600	CERTIFY TO BOE (2nd APPEAL)	17937 01	
23N08 007 B	GAYTON LAURA BETH & JAMES	532,300	439,500	CERTIFY TO BOE (2nd APPEAL)	17943 01	
23N08 047 A	ROLLINS RAYMOND C &	783,700	694,300	CERTIFY TO BOE (2nd APPEAL)	19060 01	
13		15,015,650	13,846,800			

Handwritten signature

Handwritten signature

5B-1

Meeting Date: 11/09/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N24 082 D	MANDULA JOHN GEORGE &	2,186,800	2,133,100	CERTIFY TO BOE (2nd APPEAL)	18384 01	
15N15 149	FONTANA PHILLIP	1,244,600	1,129,400	CERTIFY TO BOE (2nd APPEAL)	19061 01	
2		3,431,400	3,262,500			

Paul 7/14/23

Steve Kim - 2/11/23

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, November 9, 2023

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N24 - -057	BROWN KATHY J	\$234,100 \$0	\$216,200 \$0	FMV CUV	ACREAGE CORRECTION FOR TAX YEAR 2019
03N24 - -057	BROWN KATHY J	\$233,800 \$0	\$215,900 \$0	FMV CUV	ACREAGE CORRECTION FOR TAX YEAR 2020
03N24 - -057	BROWN KATHY J	\$257,401 \$0	\$228,901 \$0	FMV CUV	ACREAGE CORRECTION FOR TAX YEAR 2021
03N24 - -057	BROWN KATHY J	\$304,423 \$0	\$270,223 \$0	FMV CUV	ACREAGE CORRECTION FOR TAX YEAR 2022

Ricky T. Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the October 26, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, 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 Raymond Gunnin and approved by all Members.
3. **Approval of Minutes:** Motion MaryBeth Burnette to approve the October 12, 2023 meeting minutes, seconded by Mark Young and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:**

Motion by Raymond Gunnin to move Batch E-1-1, Batch P1, Batch 3, Batch 3A, Batch 3B, Batch 3B-1, Batch 1A, Batch 5A, Batch 5A-1, Batch 5B, Batch 5B-1, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

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

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Changes
Batch 3A, Appeal Changes
Batch 3B, Certify to BOE
Batch 3B-1, Certify to BOE

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

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5A, Appeal Changes
Batch 5A-1, Appeal Changes
Batch 5B, Certify to BOE
Batch 5B-1, Certify to BOE
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

6. Chief Appraisers Report:

Steve reviewed the 2024 Budget report.

There are 382 appeals going to BOE and 184 appeals on 30-day Notice on this agenda. There are 78 appeals remaining, 70 of which are Personal Property and should be resolved by the deadline.

Steve, Trey and Lee attended the GAAO Fall Seminar at Brasstown Valley this past Monday and Tuesday.

Steve served on an a 2-day ACCG panel at Jekyll Island last week

Steve has served on 9 arbitration panels for counties across the state and has 7 still to attend.

The next BOA meeting will be Thursday, November 9, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell gave an update of current court cases.

8. Adjournment: Motion by MaryBeth Burnette to adjourn, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary