### Cherokee County Board of Tax Assessors Regular Meeting November 20, 2023

- 1. Call to Order
- 2. Adopt Agenda
- 3. Approve Minutes: November 9, 2023 Meeting
- 4. Public Comments
- 5. Consent Agenda:

### **Digest Changes:**

Personal Property Department, Jennifer Hoskins, Project Manager **Batch P1**, Standard Agenda **Batch P3**, Value Agreements **Batch P6**, Audit Findings

Residential Department, Lee Johnson, Senior Appraiser Batch 3, Current Year Corrections Batch 3A, Appeal Changes Batch 3B, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser **Batch EX-2**, Current Year Changes

Rural Department, Ricky Hitt, Senior Appraiser Batch 5, Current Year Changes Batch 5A, Appeal Changes Batch 5B, Certify to BOE Batch 5P, Prior Year Changes

- 6. Approval of the Approval of 2024 ABOS Boat Values
- 7. Chief Appraiser Report
- 8. Attorney's Report / Executive Session
- 9. Adjournment

### BOA Standard Agenda (P1) 11/20/2023

KORSINERE FLANTIFIELIC         03         180080         B         R         2023         \$590,199,000         None         Deplicate account of #815148.           RITER, ROBERT         01         184,077         M         R         2023         \$53,000         S50,000         None         The provided BDS showing boat add 12/10/2022, but did not report. Penalty           RITER, ROBERT         01         195522         M         R         2023         \$53,000         \$52,000         None         The provided documentation has boat add 12/10/2022, but did not report. Penalty           MALLER, ALLEN B         01         195522         M         R         2023         \$197/45,000         \$50,00         None         The provided documentation has boat as closured and balony taxond in Code Code           MARIA LESANG         01         195527         M         R         2023         \$197/45,000         \$50,00         None         The provided documentation has boat as closured and balony taxond in Code Code           MARIA LESANG         01         1952/48         M         R         2023         \$197/45,000         \$50,000         None         The provided documentation has been been add in 2022           SOA NASE HARDING         01         1952/48         M         R         2023         \$19,745,000         \$	Taxpayer	Tax District	Account	Account Type	Change	Year	Change Year Previous Value	Current Value	Penalty Value	Notice	Reason
01         138407         M         R         2023         \$53,253.00         \$0.00         None           01         152498         M         NOD         2023         \$0.00         \$129,365.00         129,365         45 Day           01         151552         M         R         2023         \$34,16.00         \$0.00         129,365         45 Day           07         151761         B         R         2023         \$119,745.00         \$0.00         None           03         94635         B         RR         2023         \$119,745.00         \$0.00         None           01         79527         B         R&R         2023         \$110,462.00         \$110,462.00         None           01         150416         B         RR         2023         \$34,129.00         \$0.00         None           01         150416         B         RR         2023         \$34,274.00         \$0.00         None           01         150416         B         R         2023         \$34,780.00         \$0.00         None           01         15340         M         R         2023         \$54,761.00         \$0.00         None	KINGSWERE FURNITURE LLC	ස	150080	<b>a</b>	æ	2023	\$390,189.00	\$0.00		None	Duplicate account of #151948.
01         1524/98         M         NOD         2023         \$0.00         \$129,365.00         129,365.00         129,365.00         A5 Day           01         151552         M         R         2023         \$34,114.00         \$0.00         None         None           07         151761         B         R         2023         \$119,745.00         \$0.00         None         None           03         94635         B         R&R         2023         \$110,462.00         \$34,129.00         None           01         79527         B         R&R         2023         \$110,462.00         \$110,462.00         None           01         150416         B         R&R         2023         \$150,000         \$53,498.00         None           01         143794         M         R         2023         \$15,000.00         \$0.00         None           01         145492         A         R         2023         \$54,781.00         \$0.00         None           01         134022         M         R         2023         \$44,980.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$	кптек, ковект	9	138407	Z	ZJ	2023	\$53,253.00	\$0.00		None	TP provided BOS showing boat sold 12/10/2022.
OI         1515522         M         R         2023         \$36,116.00         \$0.00         Mone           O7         151761         B         R         2023         \$119,745.00         \$0.00         Mone           O3         94635         B         R&R         2023         \$119,745.00         \$34,129.00         Mone           O1         79527         B         R&R         2023         \$110,462.00         \$110,462.00         None           O1         150416         B         R&R         2023         \$110,462.00         \$53,4798.00         None           O1         150416         B         R&R         2023         \$150,000.00         \$50.00         None           O1         143794         M         R         2023         \$150,000.00         \$0.00         None           O1         145492         A         R         2023         \$240,571.00         \$0.00         None           O1         1346272         M         R         2023         \$44,980.00         \$0.00         None           O1         136934         M         R         2023         \$5,789.00         \$0.00         None           O1         152523	RITIER, ROBERT	9	152498	Z	NO	2023	\$0.00	\$129,365.00	129,365	45 Day	TP reported new boat purchased on 12/10/2022, but did not report. Penalty applied
07         151761         B         R         2023         \$119,745.00         \$0.00         None           03         94635         B         R&R         2023         \$34,129.00         \$34,129.00         None           01         79527         B         R&R         2023         \$110,462.00         \$110,462.00         None           07         79528         B         R&R         2023         \$110,462.00         \$53,498.00         None           01         150416         B         R         2023         \$362,746.00         \$0.00         None           01         153794         M         R         2023         \$15,000.00         \$0.00         None           01         153796         M         R         2023         \$240,571.00         \$0.00         None           01         137962         M         R         2023         \$44,980.00         \$0.00         None           01         132622         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$9,458.00         \$0.00         None           03         152524         <	MILLER, ALLEN B	9	151552	Z	æ	2023	\$36,116.00	\$0.00		None	TP provided documentation that boat is located and being taxed in Cobb Co.
03         94635         B         R&R         2023         \$34,129.00         \$34,129.00         None           01         79527         B         R&R         2023         \$110,442.00         \$110,442.00         None           07         79528         B         R&R         2023         \$53,498.00         \$53,498.00         None           01         150416         B         R         2023         \$362,746.00         \$0.00         None           01         143794         M         R         2023         \$15,000.00         \$0.00         None           01         151316         M         R         2023         \$54,761.00         \$0.00         None           01         145492         A         R         2023         \$240,571.00         \$0.00         None           01         134022         M         R         2023         \$44,980.00         \$0.00         None           01         136934         M         R         2023         \$5,989.00         \$0.00         None           01         136923         M         R         2023         \$9,458.00         \$0.00         75,915         A5 Day           03         <	CAVA MEZZE GRILL LLC	07	151761	8	Z)	2023	\$119,745.00	\$0.00		None	Tp provided documentation business tax year started 2023.
01         79527         B         R&R         2023         \$110,462.00         \$110,462.00         None           07         79528         B         R&R         2023         \$53,498.00         \$53,498.00         None           01         150416         B         R         2023         \$362,746.00         \$0.00         None           01         143794         M         R         2023         \$15,000.00         \$0.00         None           01         151316         M         R         2023         \$54,761.00         \$0.00         None           01         1545492         A         R         2023         \$240,571.00         \$0.00         None           01         137962         M         R         2023         \$44,980.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$0.00         \$0.00         75,915         A5 Day           01         197620<	MARLIN LEASING	ස	94635	8	RGR	2023	\$34,129.00	\$34,129.00		None	Removing late penalties, tp filed timely return.
07         79528         B         R&R         2023         \$53,498.00         \$53,498.00         None           01         150416         B         R         2023         \$362,744.00         \$0.00         None           01         150416         B         R         2023         \$362,744.00         \$0.00         None           01         143794         M         R         2023         \$15,000.00         \$0.00         None           01         145492         A         R         2023         \$240,571.00         \$0.00         None           01         137962         M         R         2023         \$44,990.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$0.00         None           01         134022         M         R         2023         \$9,458.00         \$0.00         None           01         134022         M         R         2023         \$9,458.00         \$0.00         None           01         152523         B         NOD         2023         \$0.00         \$107,655.00         75,915         45 Day           01         107620 </td <td>MARLIN LEASING</td> <td>9</td> <td>79527</td> <td>8</td> <td>R&amp;R</td> <td>2023</td> <td>\$110,462.00</td> <td>\$110,462.00</td> <td></td> <td>None</td> <td>Removing late penalties, tp filed timely return.</td>	MARLIN LEASING	9	79527	8	R&R	2023	\$110,462.00	\$110,462.00		None	Removing late penalties, tp filed timely return.
OI         150416         B         R         2023         \$362,746.00         \$0.00         None           OI         143794         M         R         2023         \$15,000.00         \$0.00         None           OI         143794         M         R         2023         \$56,761.00         \$0.00         None           OI         145492         A         R         2023         \$240,571.00         \$0.00         None           OI         137962         M         R         2023         \$44,980.00         \$0.00         None           OI         134022         M         R         2023         \$5,989.00         \$0.00         None           OI         134022         M         R         2023         \$9,458.00         \$0.00         None           OI         134022         M         R         2023         \$9,458.00         \$0.00         None           OI         152523         B         NOD         2023         \$0.00         \$107,655.00         75,915         45 Day           OI         107620         B         NOD         2023         \$0.00         \$107,655.00         45 DAY	MARLIN LEASING	07	79528	8	R	2023	\$53,498.00	\$53,498.00		None	Removing late penalties, tp filed timely return.
01         143794         M         R         2023         \$15,000.00         \$0.00         None           01         151316         M         R         2023         \$54,761.00         \$0.00         None           01         145492         A         R         2023         \$240,571.00         \$0.00         None           01         137962         M         R         2023         \$44,980.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$9,458.00         \$0.00         None           01         136934         M         R         2023         \$9,458.00         \$0.00         None           01         152523         B         NOD         2023         \$0.00         \$107,655.00         75,915         45 Day           03         152524         B         NOD         2023         \$0.00         \$107,655.00         107,655         45 Day           01         107620         B         NOD         2023         \$0.00         \$29,910.00         45 Day	SON ACE HARDWARE	9	150416	•	æ	2023	\$362,746.00	\$0.00		None	Duplicate account of #81664.
01         151316         M         R         2023         \$56,761.00         \$0.00         None           01         145492         A         R         2023         \$240,571.00         \$0.00         None           01         137962         M         R         2023         \$44,980.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$9,458.00         \$0.00         None           01         152523         B         NoD         2023         \$9,458.00         \$75,915.00         75,915         45 Day           03         152524         B         NoD         2023         \$0.00         \$107,655.00         107,655         45 Day           01         107620         B         NoD         2023         \$0.00         \$107,655.00         45 Day	HNSLEY, WILLIAM	9	143794	Z	æ	2023	\$15,000.00	\$0.00		None	To provided documents boat sold in 2022
01         145492         A         R         2023         \$240,571.00         \$0.00         None           01         137962         M         R         2023         \$44,980.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$9,458.00         \$0.00         None           01         152523         B         NOD         2023         \$0.00         \$75,915.00         75,915         45 Day           01         107620         B         NOD         2023         \$0.00         \$107,655.00         107,655         45 Day	OTTIS, CRISP M III	9	151316	ĸ	æ	2023	\$56,761.00	\$0.00		None	This is a duplicate account for acct#146590.
01         137962         M         R         2023         \$44,990.00         \$0.00         None           01         134022         M         R         2023         \$5,989.00         \$0.00         None           01         136934         M         R         2023         \$9,458.00         \$0.00         None           01         152523         B         NOD         2023         \$0.00         \$75,915.00         75,915         45 Day           03         152524         B         NOD         2023         \$0.00         \$107,655.00         107,655         45 Day           01         107620         B         NOD         2023         \$0.00         \$29,910.00         45 Day	BRIGHT STAR LLC	9	145492	A	æ	2023	\$240,571.00	\$0.00		None	To provided documentation showing Aircraft not located in GA as of 1-1-2023.
O1         134022         M         R         2023         \$5,989.00         \$0.00         None           O1         134924         M         R         2023         \$9,458.00         \$0.00         None           O1         152523         B         NOD         2023         \$0.00         \$75,915.00         75,915         45 Day           O3         152524         B         NOD         2023         \$0.00         \$107,655.00         107,655         45 Day           O1         107620         B         NOD         2023         \$0.00         \$29,910.00         45 DAY	FALLS, BRAD	9	137962	x	R	2023	\$44,980.00	\$0.00		None	Bill of sale provided for tax year 2022.
01         136934         M         R         2023         \$9,458.00         \$0.00         None           01         152523         B         NOD         2023         \$0.00         \$75,915.00         75,915         45 Day           03         152524         B         NOD         2023         \$0.00         \$107,655.00         107,655         45 Day           01         107620         B         NOD         2023         \$0.00         \$29,910.00         45 DAY	ANTHROS GEORGE T	9	134022	ĸ	R	2023	\$5,989.00	\$0.00		None	Tp provided documentation boat sold in 2022
01         152523         B         NOD         2023         \$0.00         \$75,915.00         75,915         45 Day           03         152524         B         NOD         2023         \$0.00         \$107,655.00         107,655         45 Day           01         107620         B         NOD         2023         \$0.00         \$29,910.00         45 DAY	HALE WAX	9	136934	Z	ZJ	2023	\$9,458.00	\$0.00		None	Bill of sale provided for tax year 2022
03 152524 B NOD 2023 \$0.00 \$107,655.00 107,655 45 Day  01 107620 B NOD 2023 \$0.00 \$29,910.00 45 DAY	WAC ENTERPRISES INC	a	152523	B	NOD	2023	\$0.00	\$75,915.00	75,915	45 Day	New owner for previous acct#25857, transferred all assets and inventory, nonfiling penalty applied.
01 107620 B NOD 2023 \$0.00 \$29,910.00 45 DAY	WAC ENTERPRISES INC	8	152524	8	NOD	2023	\$0.00	\$107,655.00	107,655	45 Day	New owner for previous acct#25857, transferred all assets and inventory, nonfiling penalty applied.
	RT SMITH LANDSCAPE MANAGEMENT	9	107620	₩	8	2023	\$0.00	\$29,910.00		45 DAY	Added back to digest, account incorrectly deleted.

Am Leter
TMA Account Manager

Chief Appraiser

11/20/2023 Date Approved By Board

### BOA Appeals Agenda (P3) 11/20/2023

Тахрауег	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
GMRI INC/DARDEN RESTAURANTS INC	03	122305		R&R	2023	\$317,312.00	\$302,210.00	None	None	2023-20033	Value agreement signed to settle obsolescene appeal for 2023.
DOLLAR TREE STORES	01	143886	В	R&R	2023	\$234,765.00	\$225,932.00	None	None	2023-20038	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	04	102870		R&R	2023	\$3,278,258.00	\$3,126,138.00	None	None	2023-20093	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	01	106674	œ	R&R	2023	\$3,830,291.00	\$3,649,601.00	None	None	2023-20094	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	10	120727	œ	R&R	2023	\$4,507,336.00	\$4,309,081.00	None	None	2023-20095	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	03	61771	œ	R&R	2023	\$3,437,316.00	\$3,275,064.00	None	None	2023-20096	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	07	61772	<b>B</b>	R&R	2023	\$3,148,215.00	\$3,035,581.00	None	None	2023-20097	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	07	66208	00	R&R	2023	\$4,371,319.00	\$4,179,694.00	None	None	2023-20098	Value agreement signed to settle obsolescene appeal for 2023.
KROGER COMPANY	01	36485	8	R&R	2023	\$3,591,430.00	\$3,453,649.00	None	None	2023-17345	Value agreement signed to settle obsolescene appeal for 2023.
ADVANCE STORES	03	64021	95	R&R	2023	\$528,512.00	\$522,838.00	None	None	2023-20025	Value agreement signed to settle obsolescene appeal for 2023.
ALDI INC	03	136177	<b>6</b>	R&R	2023	\$548,483.00	\$515,458.00	None	None	2023-20030	Value agreement signed to settle obsolescene appeal for 2023.
LA FITNESS	01	123612		R&R	2023	\$427,353.00	\$384,735.00	None	None	2023-20123	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	03	123614	В	R & R	2023	\$2,859,684.00	\$2,216,251.00	None	None	2023-16868	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	01	108681	œ	R&R	2023	\$2,952,187.00	\$2,287,945.00	None	None	2023-16856	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	03	111829	8	R&R	2023	\$3,015,122.00	\$2,336,719.00	None	None	2023-16867	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	01	62174	В	R&R	2023	\$2,826,556.00	\$2,190,581.00	None	None	2023-16858	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	03	84998	В	R&R	2023	\$2,757,326.00	\$2,136,925.00	None	None	2023-16860	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	07	80141	0	R&R	2023	\$3,281,639.00	\$2,543,270.00	None	None	2023-16862	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	01	93729	8	R&R	2023	\$2,225,837.00	\$1,725,024.00	None	None	2023-16864	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	01	93734	85	R&R	2023	\$2,399,733.00	\$1,859,793.00	None	None	2023-16865	Value agreement signed to settle obsolescene appeal for 2023.
PUBLIX SUPER MARKETS INC	04	108214	œ	R&R	2023	\$2,367,343.00	\$1,834,691.00	None	None	2023-16866	Value agreement signed to settle obsolescene appeal for 2023.
FAMILY DOLLAR STORES OF GAILC	83	101757	8	R&R	2023	\$373,452.00	\$354,380.00	None	None	2023-20036	Value agreement signed to settle obsolescene appeal for 2023.

### BOA Appeals Agenda (P3) 11/20/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
FAMILY DOLLAR STORES OF GA LLC	10	115439	8	R&R	2023	\$159,986.00	\$156,602.00	None	None	2023-20043	Value agreement signed to settle obsolescene appeal for 2023.
HARBOR FREIGHT TOOLS USA INC	03	139853	В	R&R	2023	\$685,681.00	\$672,724.00	None	None	2023-20045	Value agreement signed to settle obsolescene appeal for 2023.
HFD NO 55 INC	07	133860	œ	R&R	2023	\$402,546.00	\$382,582.00	None	None	2023-20048	Value agreement signed to settle obsolescene appeal for 2023.
HOBBY LOBBY INC	03	141475	60	R&R	2023	\$1,129,632.00	\$1,093,787.00	None	None	2023-20046	Value agreement signed to settle obsolescene appeal for 2023.
INGLES MARKET INC #96	93	25609	8	R&R	2023	\$3,272,919.00	\$3,103,834.00	None	None	2023-20047	Value agreement signed to settle obsolescene appeal for 2023.
NEIGHBORHOOD RESTAURANT PARTNERS	03	129598	<b>6</b>	R&R	2023	\$188,185.00	\$171,763.00	None	None	2023-20049	Value agreement signed to settle obsolescene appeal for 2023.
NEIGHBORHOOD RESTAURANT PARTNERS	07	135992	8	R&R	2023	\$227,107.00	\$207,406.00	None	None	2023-20050	Value agreement signed to settle obsolescene appeal for 2023.
PETSMART INC	07	99845	В	R&R	2023	\$646,664.00	\$624,794.00	None	None	2023-20051	Value agreement signed to settle obsolescene appeal for 2023.
PETSMART INC	03	122261	В	R&R	2023	\$598,211.00	\$578,369.00	None	None	2023-20052	Value agreement signed to settle obsolescene appeal for 2023.
RARE HOSPITALITY INTL INC	03	79641	В	R&R	2023	\$179,923.00	\$164,264.00	None	None	2023-20035	Value agreement signed to settle obsolescene appeal for 2023.
RED LOBSTER RESTAURANTS LLC	03	94702	В	R&R	2023	\$258,310.00	\$236,723.00	None	None	2023-20065	Value agreement signed to settle obsolescene appeal for 2023.
ROSS DRESS FOR LESS INC #576	03	106704	8	R&R	2023	\$429,132.00	\$400,970.00	None	None	2023-20053	Value agreement signed to settle obsolescene appeal for 2023.
SFM LLC	07	139162	В	R&R	2023	\$1,831,527.00	\$1,727,163.00	None	None	2023-20054	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	DĮ.	149945	8	R&R	2023	\$2,750,035.00	\$2,475,032.00	None	None	2023-20055	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	03	152004	8	R&R	2023	\$343,094.00	\$309,465.00	None	None	2023-20056	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	01	79577	В	R&R	2023	\$268,113.00	\$243,279.00	None	None	2023-20061	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	94	139147	8	R&R	2023	\$211,341.00	\$191,056.00	None	None	2023-20058	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	07	116405	В	R&R	2023	\$157,028.00	\$142,158.00	None	None	2023-20059	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	07	134980	8	R&R	2023	\$176,540.00	\$159,670.00	None	None	2023-20060	Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	2	152006	В	R&R	2023	\$145,293.00	\$131,694.00	None	None	2023-20061	Value agreement signed to settle obsolescene appeal for 2023.

## BOA Appeals Agenda (P3) 11/20/2023

Тахрауег	Tax District	Account	Account Type	Change	Year	Previous Value	Change Year Previous Value Current Value Penalty Value	Penalty Value	Notice	Appeal Number	Reason
STARBUCKS CORPORATION	03	134268	В	R&R	2023	R&R 2023 \$137,475.00	\$124,617.00	None	None	2003-20062	2023-20062 Value agreement signed to settle obsolescene appeal for 2023.
STARBUCKS CORPORATION	03	109011	В	R&R	2023	\$112,413.00	\$101,990.00	None	None	2023-20063	2023-20063 Value agreement signed to settle obsolescene appeal for 2023.
STEAK N SHAKE INC	07	112918	В	R&R	2023	2023 \$269,446.00 \$244,896.00	\$244,896.00	None	None	2023-20064	2023-20064 Value agreement signed to settle obsolescene appeal for 2023.
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11/20/2023 Date Approved By Board

### BOA Audit Agenda (P6) 11/20/2023

Тахрауег	Tax ,	ccount	Account Year Type		Change	Previous Value	Current Value	Current Value Penalty Value	Notice	Reason
MEDICAL IMAGING SOLUTIONS USA LLC	07	134639	œ	2018	R&R	3,143,912	3,039,236	None	None	Audit correction for incorrect Freeport Inventory.
MEDICAL IMAGING SOLUTIONS USA LLC	07	134639	99	2019	R&R	3,180,444	2,469,384	None	None	Audit correction for incorrect Freeport Inventory.
MEDICAL IMAGING SOLUTIONS USA LLC	07	134639		2020	R&R	2,878,113	2,836,454	None	None	Audit correction for incorrect Freeport Inventory.
MEDICAL IMAGING SOLUTIONS USA LLC	07	134639	D2	2021	R&R	3,097,615	2,274,228	None	None	Audit correction for incorrect Freeport Inventory.

TMA Account Manager

11/20/2023
Date Approved By Board

# RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2023

Meeting Date: 11/20/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N06C285	HUDSON CHAD J & KIMBERLY L	\$326,840	\$313,140	ERROR CORRECTION FOR TAX YEAR 2023

Lee Johnson, Senjor Residential Appraiser

1

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/20/2023

# 3A: Residential Appeal Changes

PARCEL NO	02N04A 007 :C4	03N26 048 DI	15N07E 023 W	15N12C 072 AN	15N18R 020 BF	15N24D 309 HI PR	15N24D 310 SP		91N26 001 A LG
OWNER NAME	CARR MICHAEL MCKENZIE &	DUTSON BRENT R SR &	WHIPPLE CLIFFORD	AMAROSE KENNETH H &	BROCK ADAM K PROPERTY TAX CONSULTING,	HL PROPERTY GROUP LLC PROPERTY TAX CONSULTING,	SPMK X GA LLC PROPERTY TAX CONSULTANTS	LGL INVESTMENTS LLC	
PREV VAL	402,230	1,168,600	345,700	225,640	828,100	372,300	358,700	75,000	
CURR VAL	387,830	1,000,000 VALUE	323,000	225,640	828,100 VALUE	372,300 VALUE	358,700 VALUE	51,835	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
EXPLANATION CALL FEEL.	387,830 SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	VALUE AGREEMENT (NO NOTICE REQUIRED)	323,000 SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	225,640 SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	VALUE AGREEMENT (NO NOTICE REQUIRED)	VALUE AGREEMENT (NO NOTICE REQUIRED)	VALUE AGREEMENT (NO NOTICE REQUIRED)	51,835 SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	
APPEALKEY	18933 01	19076 01	18423 01	14127 01	18568 07	18564:07	18548 07	15140 03	
百	3 01	5.01	3 01	7 01	3.07	1:07	3.07	03	

Shew Line

# 3B: Residential Certify to BOE

			115,000	126,500			
01	18766 01	115,000 CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	115,000	126,500	SEARS SPENCE & JODI	155	03N01
đ	APPEALKEY TD	EXPLANATION	CURR VAL	PREV VAL	OWNER NAME	PARCEL NO	
	2023	lax rear: 2023			CZ0Z10Z11 1	אופפנוווט שופי.	MEGC

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## EXEMPT DIGEST CHANGES

Tax Year: 2023 **Map and Parcel** Owner's Name Batch: EX-2 - Current Year Changes Previous EXEMPT FMV Current TAXABLE FMV EXEMPT TO TAXABLE W/ SB#346 APPLIED FOR 2023 Meeting Date: Monday, November 20, 2023 Explanation

15N17 - -026 D

HVC WOODSTOCK LLC

\$1,105,100

\$865,000

Gregg D. Boutilier, Sr. Commercial Appraiser

DATE APPROVED BY BOA:

Steve Swindell, Chief Appraiser

Page 1 of 1

Monday, November 20, 2023

RURAL PROPERTY DIGEST CHANGES

fax Year(s): 2023

3atch # 5 Current Tax Year Changes

Meeting Date: Monday, November 20, 2023

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11/1/1/1/	03[423 = -1//	03W23 177	05N1Z = -050 A	02017 020 4	INTAD ATTOL TARCET	Man and Danad
	LJ OA FROFERIES LLC	II CA DECEDTIES II C	COLLETT FAMILT LLC	COLLEGIANTE	Owller's Naille	Owner Name
	\$0	\$192,900	\$0	\$1,734,500	Previous CUV   Current CUV	Previous FMV
	\$0	\$102,200	\$0	\$1,698,200	Current CUV	Current FMV
	CUV	FMV	CUV	FMV	CUV	V FMV
	2023	FMV REMOVED IMPROVEMENT FOR TAX YEAR	2023	FMV REMOVED IMPROVEMENT FOR TAX YEAR	Explanation	T

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

# 5A: Rural Appeal Changes Meeting Date: 11/20/2023

Meetin	Meeting Date:	11/20/2023			Tax Year:	2023	
P	PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY TD	ਰ
02N12	019	SANDERS EDDIE L FAIR ASSESSMENTS LLC	440,580	440,580 VALUE	VALUE AGREEMENT (NO NOTICE REQUIRED)	19621 01	2
03N23	082	SANDERS EDDIE L FAIR ASSESSMENTS LLC	50,700	50,700 VALUE	VALUE AGREEMENT (NO NOTICE REQUIRED)	19624 01	01
03N23	254	SANDERS EDDIE L FAIR ASSESSMENTS LLC	123,700	123,700 VALUE	VALUE AGREEMENT (NO NOTICE REQUIRED)	19594 01	01
	3	以下 · · · · · · · · · · · · · · · · · · ·	614,980	614,980	からの はんけい アンス に あいというべい	Le liberation of	

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## 5B: Rural Certify to BOE

	15N21 082	<b>-</b>	Meetii
	082	PARCEL NO	Meeting Date:
<b>*</b>	PJB MANAGEMENT & HOLDINGS LLC	OWNER NAME	11/20/2023
139,100	139,100	PREV VAL	
131,600	131,600 CERTI	<b>CURR VAL</b>	
	CERTIFY TO BOE (2nd APPEAL)	EXPLANATION	
			Tax Year:
	198-	APPEALKEY TD	2023
	19849 01	TD	

Rid ? Ato

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RURAL PROPERTY DIGEST CHANGES

Tax Year(s): <u>2023</u>

Batch # 5P Previous Tax Year Changes

Meeting Date: Monday, November 20, 2023

16h ? 16h	13N3013/	16230 167	131422 - 4371	15N22001	0014201177	03W23 177	05N12050 A	02012 020 4	05N12030 A	02017 020 4	O O O O O O	02013 030 4	05N1Z050 A	02012 020 4	tatab and r ai cei	Monard Borod
	COLWELL DOOGLAS	COL MELL DOLLOL VS	WITHINING TACKOR FAN & DAW	WILLIAMS IACOLET IB & DAW	LA ON I NOI ENTILES LLC	I I GA DROBERTIES I I C	COLLET I FAIMIL I LLC	COLLETTEVMINALLO	COLLET I EWINTE I FIFC	COLLETT EVIN ALL	COPPET I EVINITE I PEC	COLLETT EVMI ATTO	COLLETT FAMILT FIC	COLLETT EVIN ALL C	OWIEI STRAILE	
	\$0	\$758,300	\$0	\$608,300	\$0	\$137,900	\$0	\$2,351,900	\$0	\$1,388,800	\$0	\$1,415,820	\$0	\$1,699,200	Previous CUV	Previous FMV
A C	\$0	\$673,500	\$0	\$564,000	\$0	\$87,300	\$0	\$2,351,100	\$0	\$1,387,700	\$0	\$1,415,100	\$0	\$1,698,200	Current CUV	Current FMV
	CUV	FMV	CUV	FMV	CUV	FMV	СИУ	FMV	СИР	FMV	CUV	FMV	CUV	FMV	CUV	FMV
		ERROR CORRECTION FOR TAX YEAR 2022		ERROR CORRECTION FOR TAX YEAR 2022	2022	REMOVED IMPROVEMENT FOR TAX YEAR	2019		2020		2027	REMOVED IMPROVEMENT FOR TAX YEAR	2022	REMOVED IMPROVEMENT FOR TAX YEAR	Бхріянацон	

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

### **Board of Tax Assessors Meeting**

Minutes of the November 9, 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 Mark Young and approved by all Members.
- **3. Approval of Minutes**: Motion MaryBeth Burnette to approve the October 26, 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 E-2, Batch P1, Batch 3A, Batch 3B, Batch 3P, Batch 1A, Batch 1A-1, Batch 5, Batch 5A, Batch 5B, Batch 5B-1 and Batch 5P 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 **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. A motion to approve of the 2024 NADA Mobile Home Values was made by MaryBeth Burnette, seconded by Tommy Mann and approved by all Members.	
7. Chief Appraisers Report:	
Steve reviewed the 2024 Budget report.	
The Human Resources department is conducting a classifica Evergreen pay study.	ation study, which is the 2 <sup>nd</sup> phase of the
The Board and Management are hosting an Employee Apprinvited to attend as a "Thank You" for a job well done this y	
Steve is meeting with the County Manager today at 3:00pm	to discuss budget items for next year.
The office will be closed tomorrow in observance of Vetera	n's Day.
The next BOA meeting will be Monday, November 20, 202	3 at 9:00 AM.
8. Attorney's Report / Executive Session: Darrell gave a	n update of current court cases.
9. Adjournment: Motion by MaryBeth Burnette to adjourn Members.	n, seconded by Mark Young and approved by all
Dennis Conway, Chairman	Jenny Thomas, Secretary