

Cherokee County Board of Tax Assessors
Regular Meeting
December 14, 2023

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: November 20, 2023 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Record
Batch E-1-1, Current Year Changes
Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda
Batch P3, Value Agreements
Batch P4, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Adjustments
Batch 3A, Appeal Changes
Batch 3B, Certify to BOE
Batch 3P, Prior Year Changes

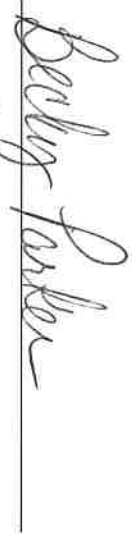
Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch 5P, Prior Year Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

- 6. Discussion and Approval of 2023 State Utilities Digest**
- 7. Chief Appraiser Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 12/14/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
03N12D-113	VLAHOVIC JOSEPH	L20(ESS)	PROPER DOCUMENTATION PROVIDED FOR TY 2023	429 JUNIPER CT	01	0
15N04C-092	CONLON KEVIN EUGENE TRUST	CORRECTED FLOAT BASE VALUE		1114 ARBOR HILL DR	01	189200
21N12L-121	DELLERBA CHRISTOPHER LEE	L20(ESS)	PROPER DOCUMENTATION PROVIDED FOR TY 2023	616 HAY MEADOW PL	01	428000



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

12/14/2023

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
02N01A- 119	GEWENIGER GRAHAM EDWARD	L13(ES1	EXEMPTIONS REMOVED IN ERROR	450000	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
12/14/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
VANDER VEER KELLIE	01	147658	M	R	2023	\$49,412.00	\$0.00		None	TP provided documentation that boat is located and being taxed in Forsyth Co.
BROCK SERVICES LLC	01	152161	B	R	2023	\$53,799.00	\$0.00		None	Business located in Pickens County.
QUADIENT LEASING USA INC	01	152146	B	R	2023	\$71,251.00	\$0.00		None	TP provided asset locations for leasing company updating account.
QUADIENT LEASING USA INC	03	101501	B	RRR	2023	\$23,346.00	\$33,316.00		None	Divided assets between tax districts.
QUADIENT LEASING USA INC	07	101502	B	RRR	2023	\$29,384.00	\$32,245.00		None	Divided assets between tax districts.
QUADIENT LEASING USA INC	01	111530	B	RRR	2023	\$2,397.00	\$3,432.00		None	Divided assets between tax districts.
QUADIENT LEASING USA INC	04	123656	B	RRR	2023	\$353.00	\$339.00		None	Divided assets between tax districts.
CANNONS CANTON LLC	03	152023	B	RRR	2023	\$97,978.00	\$97,978.00		None	Tax district correction from a 07 to 03.
AFFORDABLE VET CENTER LLC	01	135170	B	R	2023	\$14,623.00	\$0.00		None	TP provided documentation showing business sold 7/27/2022
PEOPLE, PETS & VETS LLC	01	153086	B	NOI	2023	\$0.00	\$14,623.00	114,623	45 Day	Business purchased from acct#135170 on 7/27/2022
FARMER MARK B	01	132561	M	R	2023	\$14,000.00	\$0.00		None	TP provided documentation boat is location in Union Co.
MIDDLEBROOKS DOUGLAS P	01	136343	M	R	2023	\$10,635.00	\$0.00		None	Received PRC from Greene County for tax year 2023.
AWALE INVESTMENTS TEN INC	07	146744	B	NOI	2023	\$0.00	\$686,838.00	78,101	45 Day	Business filing late return and not on our digesd for 2023.
BAKER VETERINARY GROUP LLC	01	151971	B	RRR	2023	\$167,953.00	\$167,953.00		None	Tax district correction from a 07 to 01.

Rhonda M. Johnson
TMA Account Manager

Steve Briddle
Chief Appraiser

12/14/2023
Date Approved By Board

BOA Appeals Agenda (P3)
12/14/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
WALGREENS CO	07	141576	B	R&R	2023	\$964,450.00	\$881,066.00		None	2023-16850	Value agreement signed to settle 2023 appeal.
WALGREENS CO	04	113058	B	R&R	2023	\$1,034,401.00	\$941,241.00		None	2023-16843	Value agreement signed to settle 2023 appeal.
WALGREENS CO	07	116863	B	R&R	2023	\$1,122,953.00	\$1,020,758.00		None	2023-16846	Value agreement signed to settle 2023 appeal.
WALGREENS CO	03	118401	B	R&R	2023	\$802,124.00	\$731,713.00		None	2023-16847	Value agreement signed to settle 2023 appeal.
WALGREENS CO	03	108806	B	R&R	2023	\$1,314,278.00	\$1,195,105.00		None	2023-16841	Value agreement signed to settle 2023 appeal.

Rhonda M. Adams
TMA Account Manager

Steve L. Smith
Chief Appraiser

12/14/2023

Date Approved By Board

Certify to BOE Agenda (P4)
12/14/2023

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
BED BATH & BEYOND INC	BED BATH & BEYOND INC 650 LIBERTY AVENUE UNION NJ 07083	3	121907	2023	2023-17346	\$613,716	UNABLE TO SETTLE, REFERRED TO BOE.

Rhonda m Peters
TMA Account Manager

Alan Peters
Chief Appraiser

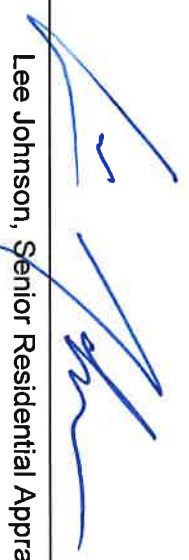
12/14/2023
Date Approved By Board

RESIDENTIAL DIGEST - Batch: 3


Tax Year: 2023

Meeting Date: 12-14-2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
96N00 - -007	MYSTERY PROPERTIES LLC	\$141,900	\$52,100	ADJUSTED FOR EXTREME DEPRECIATION



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 12-14-2023

3A: Residential Appeal Changes

Meeting Date:

12/14/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03B 136	AMERICAN RESIDENTIAL LEASING CBRE, INC	645,100	607,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	14622 01	
03N08 083	KNAPP CHAISE W &	915,700	871,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19495 01	
03N12E 242	AH4R PROPERTIES TWO LLC	471,000	464,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	12899 01	
03N18B 059	SYLVESTER GORDON COMMERCIAL PROPERTY TAX P	795,800	762,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	15532 01	
03N18B 061	HARRIS NATHAN C COMMERCIAL PROPERTY TAX P	821,500	810,554	VALUE AGREEMENT (NO NOTICE REQUIRED)	15527 01	
03N18C 015	HICKS RANDAL L &	827,800	751,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	15189 01	
03N18C 025	JOHNSON GERALD A	1,022,900	906,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	15217 01	
03N24 190	WELICKY KELLY EQUITAX PROPERTY TAX ADVI	1,806,900	1,779,100	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED) (NO 299C)	12509 01	
14N12C 012	AMH 2014-2 BORROWER LLC CBRE, INC	383,100	375,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	14629 01	
14N12C 209	AMERICAN HOMES 4 RENT CBRE, INC	391,400	384,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	12901 03	
14N12D 281	AH4R PROPERTIES TWO LLC CBRE, INC	489,400	477,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	12903 03	
14N12G 116	AH4R PROPERTIES TWO LLC CBRE, INC	439,400	432,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	12907 03	
14N12G 167	AH4R PROPERTIES TWO LLC CBRE, INC	394,100	390,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	12911 03	
14N18F 047	AMH 2014-3 BORROWER LLC CBRE, INC	362,100	362,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	14638 03	
14N21 101	BRYANT JASON AARON &	479,350	462,950	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	14593 01	
14N23A 086	SEARS SPENCER &	617,300	587,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18764 01	
14N23B 141	AMH 2015-1 BORROWER LLC CBRE, INC	423,910	423,910	VALUE AGREEMENT (NO NOTICE REQUIRED)	14637 03	
14N24 325	BROWN NATHANIEL S &	1,318,900	1,143,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18323 03	
14N24A 060	AH4R PROPERTIES TWO LLC CBRE, INC	317,770	310,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	12918 03	
14N24A 064	CLOPTON PENNIE LEA COMMERCIAL PROPERTY TAX P	301,150	291,150	VALUE AGREEMENT (NO NOTICE REQUIRED)	15536 03	

3A: Residential Appeal Changes

Meeting Date:

12/14/2023

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2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24B 073	AMERICAN RES LEASING COMPANY LLC CBRE, INC	367,100	355,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	14633	03
14N24B 148	AMH 2015-1 BORROWER LLC CBRE, INC	344,800	339,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	14636	03
15N03A 076	AH4R PROPERTIES TWO LLC CBRE, INC	501,040	460,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	12925	01
15N03A 349	AMERICAN HOMES 4 RENT CBRE, INC	444,590	444,590	VALUE AGREEMENT (NO NOTICE REQUIRED)	12924	01
15N03B 138	AMH 2015-1 BORROWER LLC CBRE, INC	458,800	458,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	14707	01
15N03C 080	EASLEY MATTHEW F & MAHAFFEY PICKENS TUCKER, AMH 2014-1 BORROWER LLC	632,310	600,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15296	01
15N04E 395	AMH 2014-1 BORROWER LLC COMMERCIAL PROPERTY TAX P	592,030	592,030	VALUE AGREEMENT (NO NOTICE REQUIRED)	14697	01
15N06G 016	THOMAS FRANK A JR	367,680	350,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13900	01
15N07C 123	AMH 2014-2 BORROWER LP CBRE, INC	454,000	445,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	14922	01
15N07C 130	AH4R PROPERTIES LLC CBRE, INC	475,300	462,735	VALUE AGREEMENT (NO NOTICE REQUIRED)	12935	01
15N07C 134	AMH 2014-3 BORROWER LLC CBRE, INC	437,900	437,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	14709	01
15N07E 062	AMERICAN HOMES 4 RENT CBRE, INC	340,200	336,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	12936	03
15N07E 098	AMH 2014-2 BORROWER LP CBRE, INC	399,600	386,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	14921	03
15N08F 054	SFR 2014-GA LLC CBRE, INC	365,200	355,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	14651	03
15N08H 014	AH4R PROPERTIES LLC CBRE, INC	401,000	388,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	12946	03
15N08H 022	AMERICAN RES LEASING COMPANY LLC CBRE, INC	390,700	388,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	14670	03
15N08H 030	AH4R PROPERTIES LLC CBRE, INC	400,700	391,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	12947	03
15N08H 050	AH4R PROPERTIES LLC CBRE, INC	390,100	376,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	12948	03
15N08H 072	AH4R PROPERTIES TWO LLC CBRE, INC	387,900	373,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	12950	03
15N08H 103	AMERICAN RES LEASING COMPANY LLC CBRE, INC	387,100	363,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	14672	03

3A: Residential Appeal Changes

Meeting Date:

12/14/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N08H 105	AMERICAN HOMES 4 RENT CBRE, INC	384,100	373,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	12949 03	
15N08H 114	AMERICAN RES LEASING COMPANY LLC CBRE, INC	395,100	393,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	14674 03	
15N08J 032	AMH 2014-1 BORROWER LLC COMMERCIAL PROPERTY TAX P	464,000	464,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	14693 03	
15N08J 151	AMERICAN RESIDENTIAL LEASING CBRE, INC	411,200	411,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	14667 03	
15N08K 054	AMH DEVELOPMENT LLC CBRE, INC	510,800	510,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	14654 04	
15N08K 125	AMH DEVELOPMENT LLC CBRE, INC	486,700	475,525	VALUE AGREEMENT (NO NOTICE REQUIRED)	14653 04	
15N08K 126	AMH DEVELOPMENT LLC CBRE, INC	476,200	461,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	14115 04	
15N08K 217	AMH DEVELOPMENT LLC CBRE, INC	506,000	490,890	VALUE AGREEMENT (NO NOTICE REQUIRED)	14655 04	
15N08K 218	AMH DEVELOPMENT LLC CBRE, INC	509,500	509,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	14666 04	
15N10C 161	AMERICAN HOMES 4 RENT CBRE, INC	392,300	392,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	13003 07	
15N11B 537	AMERICAN RESIDENTIAL LEASING CBRE, INC	423,090	412,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	12956 07	
15N11B 542	AH4R PROPERTIES LLC CBRE, INC	456,900	431,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	14825 07	
15N11D 235	AMERICAN HOMES 4 RENT CBRE, INC	427,800	427,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	12958 01	
15N12G 051	TERRACOM PARTNERS LLC	265,330	258,512	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18335 07	
15N16E 160	TERRACOM PARTNERS LLC	256,270	234,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18331 04	
15N16F 320	AH4R PROPERTIES LLC CBRE, INC	364,600	350,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	12984 07	
15N16F 369	AH4R PROPERTIES TWO LLC CBRE, INC	402,000	402,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	12985 07	
15N16F 385	AH4R PROPERTIES TWO LLC CBRE, INC	422,100	422,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	12986 07	
15N20B 024	AMERICAN HOMES 4 RENT CBRE, INC	375,060	375,060	VALUE AGREEMENT (NO NOTICE REQUIRED)	12994 01	
15N20F 202	AMH 2014-1 BORROWER LLC CBRE, INC	455,700	443,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	14691 04	

3A: Residential Appeal Changes

Meeting Date: 12/14/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N21D 059	AMH 2014-2 BORROWER LLC CBRE, INC	420,600	420,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	14643	01
15N21D 205	GARCIA EDWARD N JR OWNWELL, INC.	572,000	554,840	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	17291	01
15N24T 136	AKHLAGHI ARASH COMMERCIAL PROPERTY TAX P	370,900	370,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	15538	07
15N25 052	AMH 2014-1 BORROWER LLC CBRE, INC	390,530	390,530	VALUE AGREEMENT (NO NOTICE REQUIRED)	14642	01
15N25D 018	AMERICAN RES LEASING COMPANY LLC CBRE, INC	502,600	475,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	14657	04
15N25D 074	AMH 2014-3 BORROWER LLC CBRE, INC	517,800	471,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	14685	04
21N05 055	HERRON TIMA M	381,160	362,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	14779	01
21N09G 109	TERRACOM PARTNERS LLC	268,540	254,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18332	01
21N10B A051	LAW ALVIN K &	890,855	873,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	17970	01
21N11D 128	AMH 2014-2 BORROWER LLC COMMERCIAL PROPERTY TAX P	410,400	410,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	14711	01
21N11F 035	AHAR PROPERTIES TWO LLC CBRE, INC	394,800	365,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	13018	01
21N12D 146	XCELL INVESTMENTS OF GEORGIA EQUITAX PROPERTY TAX ADVI	277,320	277,320	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19496	01
21N12D 334	XCELL INVESTMENTS OF GEORGIA EQUITAX PROPERTY TAX ADVI	337,440	337,440	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	20006	01
22N20 031	CREEKMORE WILLIAM BROWN JR MILES HANSFORD & TALLANT,	1,168,350	918,350	VALUE AGREEMENT (NO NOTICE REQUIRED)	19285	01
74		37,050,675	35,624,386			

3B: Residential Certify to BOE

Meeting Date: 12/14/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N17A 165	POTTER DAVID R THE STALLINGS-RIBAR GROUP	557,200	532,200	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19933	01
13N08 037 C	VEAL JOHNNY &	740,900	721,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	17884	01
15N15E 021	DYER ROBERT BREEZE &	357,020	348,320	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19236	04
15N27C 044	HARRIS RICHARD J	665,800	613,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19216	01
22N09B 032	STREEVER DAVID WARREN & EQUITAX PROPERTY TAX ADVI	1,728,200	1,616,900	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19487	01
22N16 11015	BENICH BEAU CHRISTIAN HAP RICHARDSON	1,575,100	1,391,000	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19742	01
22N20 124	CUNNINGHAM CLARK DOUGLAS &	895,200	805,200	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18313	01
7		6,519,420	6,027,820			

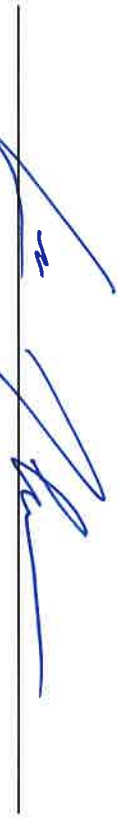
RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2022

Meeting Date: 12-14-2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N12D - -320	STIER ANTHONY & TRICIA	\$394,500	\$371,500	ERROR CORRECTION FOR TAX YEAR 2021
14N12D - -320	STIER ANTHONY & TRICIA	\$472,100	\$446,900	ERROR CORRECTION FOR TAX YEAR 2022
15N26 - -071	STRUTTMANN DAVID & RENEE	\$336,180	\$300,780	ERROR CORRECTION FOR TAX YEAR 2020
15N26 - -071	STRUTTMANN DAVID & RENEE	\$359,260	\$321,260	ERROR CORRECTION FOR TAX YEAR 2021
15N26 - -071	STRUTTMANN DAVID & RENEE	\$478,950	\$425,650	ERROR CORRECTION FOR TAX YEAR 2022

Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser



DATE APPROVED BY BOA: 12-14-2023

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, December 14, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
04N04 - -066	NORTH BALL GROUND LLC	\$866,200	\$901,400	FMV	ACREAGE CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	
04N04 - -066 A	HOWELL EVAN	\$0	\$49,000	FMV	NEW PARCEL FOR TAX YEAR 2023
		\$0	\$0	CUV	
04N04 - -066 B	HOWELL EVAN	\$0	\$40,900	FMV	NEW PARCEL FOR TAX YEAR 2023
		\$0	\$0	CUV	
04N04 - -071	HOWELL EVAN	\$177,900	\$80,900	FMV	ACREAGE CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	
15N27 - -063	MANN TOMMY D & PATRICIA	\$1,889,900	\$1,782,700	FMV	ERROR CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	

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Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

SA: Rural Appeal Changes

Meeting Date: 12/14/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TDI
02N03 203	WHITE RICHARD O & BLANCA	517,910	497,710	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18032 01	
02N04 096	DENISTON TONY ALFRED TRUSTEE &	664,730	605,930	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15842 01	
02N04 136	PLACE TROY GRAHAM GROUP	4,333,100	3,519,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	15542 01	
15N21 136 B	BENGE TODD D COMMERCIAL PROPERTY TAX P	1,806,980	1,418,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	18590 01	
15N28 260	MCCARTHY KEVIN F	4,535,600	3,681,153	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	12542 01	
15N28 272	WILLIAMS VALERIE A LONG JOHN	437,960	322,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	14106 01	
22N06 128	LANGSTON SHAWN	699,600	619,640	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13366 01	
7		12,995,880	10,664,533			

Paul A. Hest

Alan D. Smith

531 Rural Certify to BOE

Meeting Date:

12/14/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 263	BATES JIM L & VIVIAN HERITAGE-ATLANTA	541,700	527,700	CERTIFY TO BOE (2nd APPEAL)	18129 01	
02N03 301 F	LACHNIGHT PETER & HERITAGE-ATLANTA	1,578,400	1,388,600	CERTIFY TO BOE (2nd APPEAL)	18126 01	
02N04 310 A	BATES VIVIAN HERITAGE-ATLANTA	188,900	216,320	CERTIFY TO BOE (2nd APPEAL)	18130 01	
02N08 006 D	JORDAN RICHARD HERITAGE-ATLANTA	420,100	557,100	CERTIFY TO BOE (2nd APPEAL)	18128 01	
02N08 008 A	ALLS JESS D &	1,475,300	1,384,600	CERTIFY TO BOE (2nd APPEAL)	14206 01	
03N01 051	MORA GABRIEL J & THE STALLINGS-RIBAR GROUP	598,000	730,760	CERTIFY TO BOE (2nd APPEAL)	19935 02	
03N18 082 D	MARIPOSA FARMS LLC	2,729,600	2,693,200	CERTIFY TO BOE (2nd APPEAL)	18680 01	
22N12A 060	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	313,500	303,450	CERTIFY TO BOE (2nd APPEAL)	19945 01	
22N12A 061	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	257,700	255,900	CERTIFY TO BOE (2nd APPEAL)	19946 01	
22N12A 062	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	263,200	261,400	CERTIFY TO BOE (2nd APPEAL)	19947 01	
10		8,366,400	8,319,030			

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RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, December 14, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N12 - -050 D	GARCIA TONY A & ELIZABETH	\$629,220	\$498,320	FMV	ERROR CORRECTION FOR TAX YEAR 2021
02N12 - -050 D	GARCIA TONY A & ELIZABETH	\$0	\$0	CUV	ERROR CORRECTION FOR TAX YEAR 2022

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, December 14, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N10 - -082 F	PROVIDENTENCE HAVEN LLC	\$1,447,820 \$15,178	\$1,442,820 \$0	FMV CUV	2017 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2023 ; REMOVED ESV
04N05 - -038 B	MCTAGGART JAMES TOM	\$164,900 \$12,376	\$164,900 \$0	FMV CUV	2017 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2023 ; REMOVED ESV
14N27 - -013 A	ZIMMER FARM LLC	\$341,900 \$24,623	\$341,900 \$0	FMV CUV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2023 ; REMOVED ESV

Ricky T. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, December 14, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N10 - -082 F	PROVIDENCE HAVEN LLC	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -038 B	MCTAGGART JAMES TOM	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N27 - -013 A	ZIMMER FARM LLC	2023 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 November 20, 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, Becky Parker, Rhonda Peterson, Sam Traylor 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 November 9, 2023 meeting minutes, seconded by Mark Young and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:**

Motion by Mark Young to move Batch P1, Batch P3, Batch P6, Batch 3, Batch 3A, Batch 3B, Batch EX-2, Batch 5, Batch 5A, Batch 5B and Batch 5P to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

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. A motion to approve of the 2024 ABOS Boat Values was made by MaryBeth Burnette, seconded by Mark Young and approved by all Members.

7. Chief Appraisers Report:

Steve reviewed the 2024 Budget report.

The 2022 Arbitrations have concluded for the year.

Our office Thanksgiving Luncheon is today at 11:45 and are all invited too attend.

The office will be closed Thursday and Friday in observance of Thanksgiving.

We will be moving the December 28, 2023 BOA Meeting to December 21, 2023.

The next BOA meeting will be Thursday, December 14, 2023 at 9:00 AM.

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

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

Dennis Conway, Chairman

Jenny Thomas, Secretary