

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**December 21, 2023**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: December 14, 2023 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

**Digest Changes:**

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

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

Rural Department, Ricky Hitt, Senior Appraiser  
**Batch 5A**, Appeal Changes  
**Batch 5P**, Previous Changes  
**Batch 5CA**, CUVA Approvals  
**Batch 5CB**, Conservation Use Breaches  
**Batch 5CR**, CUVA Releases

- 6. Approval for TMA – 3 Month extension to complete audits for 2023**
- 7. Chief Appraiser Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

BOA Standard Agenda (P1)

12/21/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ELECTRICAL INSULATION SUPPLIES INC	01	152177	R&R	R&R	2023	\$9,444,755.00	\$12,805,118.00		45 Day	Processing error made, reworked original timely filed 2023 return and Freeport Exemption App.
FICKLE STEPHANIE	01	146271	R	R	2023	\$15,860.00	\$0.00		None	TP provided BOS showing boat sold 8/28/2020.
FICKLE STEPHANIE	01	146271	R	R	2022	\$15,860.00	\$0.00		None	TP provided BOS showing boat sold 8/28/2020.
FICKLE STEPHANIE	01	146271	R	R	2021	\$15,860.00	\$0.00		None	TP provided BOS showing boat sold 8/28/2020.
PRICE JEREMY M	01	148762	R	R	2023	\$11,559.00	\$0.00		None	TP provided BOS showing boat sold 7/6/2022
JARRETT HEATING AND COOLING LLC	01	150390	R	R	2023	\$29,093.00	\$0.00		None	TP moved to Pickens county.
PARKER JOHNNY E	01	146618	R	R	2023	\$30,000.00	\$0.00		None	TP provided bill of sale dated 12/2022.
KNOX BRIDGE STORAGE LLC	01	146222	R	R	2023	\$12,043.00	\$0.00		None	TP provided settlement agreement showing business sold 7/10/2022
KNOX BRIDGE STORAGE FACILITY LLC	01	153683	NOD	NOD	2023	\$0.00	\$12,043.00	12,043	45 Day	TP purchased business from acct#146222 on 7/10/2022
PINGREE JOHN R JR	01	110359	R	R	2023	\$45,000.00	\$0.00		None	TP provided BOS showing boat sold 8/3/2022.
BERUMEN, SHIFON	01	153686	NOD	NOD	2023	\$0.00	\$45,000.00	45,000	45 Day	TP purchased boat from acct#110359 8-3-2022.
GARDNER, ROBERT H	01	148035	R	R	2023	\$11,722.00	\$0.00		None	TP provided documentation boat is located in Berrien County.
IRIE SUNSHINE COMMERCIAL PROPERTIES	04	150247	R	R	2023	\$134,836.00	\$0.00		None	TP provided documents showing tenant different at that location.
FC ML ENTERPRISE LLC	01	153700	NOD	NOD	2023	\$0.00	\$113,843.00	113,843	45 Day	Business purchased from prior owner acct#146038 11/1/2022
TO THE POINT IV	01	150375	R	R	2023	\$9,853.00	\$0.00		None	TP provided documentation showing business closed 11/30/2022



Chief Appraiser



TMA Account Manager

12/21/2023

Date Approved By Board

# 3A: Residential Appeal Changes

Meeting Date: 12/21/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 180	ALDERFER ROBERT & ANN	249,130	233,530	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18293:01	18293:01
02N04C 035	COOL DEANNA E HAP RICHARDSON	440,440	440,440	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19750:01	19750:01
03N05 189	BEHNKE JONATHON K COMMERCIAL PROPERTY TAX P	725,500	725,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	15537:01	15537:01
03N12A 038	ALLEN SAMUEL W & COMMERCIAL PROPERTY TAX P	658,920	648,144	VALUE AGREEMENT (NO NOTICE REQUIRED)	15525:01	15525:01
03N18E 012	SKIBSTED RUSSELL LEE	1,602,500	1,395,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	17896:01	17896:01
15N17G 014	VEGA TAMARA LEANA	797,900	753,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	14875:07	14875:07
15N23L 019	AHEARN SANDRA LGB REALTY MANAGEMENT, LL	425,200	415,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18724:07	18724:07
7		4,899,590	4,611,314			

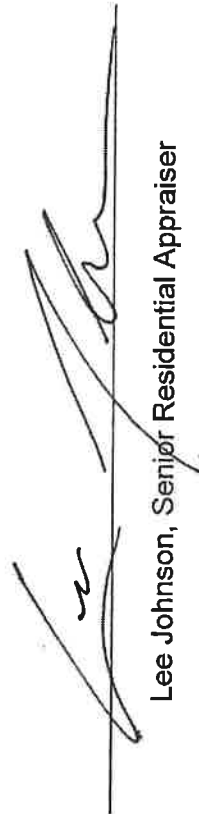



**RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes**

**Tax Year: 2022**

**Meeting Date: 12-21-2023**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N06C- -285	HUDSON CHAD J & KIMBERLY L	\$224,140	\$209,640	ERROR CORRECTION FOR TAX YEAR 2020
15N06C- -285	HUDSON CHAD J & KIMBERLY L	\$257,840	\$241,240	ERROR CORRECTION FOR TAX YEAR 2021
15N06C- -285	HUDSON CHAD J & KIMBERLY L	\$312,040	\$293,840	ERROR CORRECTION FOR TAX YEAR 2022
22N17 - -057	WILLIAMS WILLIAM & SUSAN	\$358,000	\$340,300	ERROR CORRECTION FOR TAX YEAR 2020
22N17 - -057	WILLIAMS WILLIAM & SUSAN	\$609,300	\$577,500	ERROR CORRECTION FOR TAX YEAR 2021
22N17 - -057	WILLIAMS WILLIAM & SUSAN	\$658,900	\$626,700	ERROR CORRECTION FOR TAX YEAR 2022

  
Lee Johnson, Senior Residential Appraiser

  
Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 12-21-2023**

# 5 Rural Appeal Changes

Meeting Date: 12/21/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N11 015	THREESIXNINE FARMS LLC THE STALLINGS-RIBAR GROUP	2,526,220	2,526,220	VALUE AGREEMENT (NO NOTICE REQUIRED)	19951	01
03N12 148 F	PROFITTA RUSSELL J &	1,368,600	1,287,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19009	01
03N29 029	COUNTRYSIDE VENTURES LLC THE STALLINGS-RIBAR GROUP	575,000	575,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19949	01
14N17 022	CARONELL LLC	4,527,100	1,509,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	18936	3B
22N12A 063	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	184,000	184,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19948	01
22N12A 069	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	227,000	227,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19944	01
		9,407,920	6,308,220			

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*Ricky J. Hood*

*Steve L. Smith*

**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2023

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, December 21, 2023

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N12 - -148 F <i>Ricky Hitt</i>	PROFIT. RUSSELL J & MAUREE	\$935,700 \$0	\$887,500 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2022

*Steve Swindell*

**Ricky Hitt, Senior Rural Appraiser**

**Steve Swindell, Chief Appraiser**

**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2023

Batch #: 5CA GUYA Approvals (Send New Notice)

Meeting Date: Thursday, December 21, 2023

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV		Explanation
		Previous CUV:	Current CUV	Current CUV	CUV	FMV	CUV	
14N09 - -032	CAGLE DARLENE A	\$0	\$0	\$0	\$0	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023		

*Ricky Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2023      Batch # 5CB      Conservation Use Breaches      Meeting Date: Thursday, December 21, 2023

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
02N06 - -195 A	NETTUNO FARMS LLC	\$645,220	\$7,427	\$645,220	\$0	FMV	CUV	2022 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2023; REMOVED ESV

*Ricky J. Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser



# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5CR CUVA RELEASES

Meeting Date: Thursday, December 21, 2023

Map and Parcel	Owner's Name	Explanation
62N06 - -195 A	NETTUNO FARMS LLC	2022 APPLICATION 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 December 14, 2023 Meeting

**Members Present:** 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, Jhon Rivero 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:** MaryBeth Burnette called the meeting to order.
2. **Approval of Agenda:** Motion by Raymond Gunnin to approve the agenda, seconded by Mark Young and approved by all Members.
3. **Approval of Minutes:** Motion Mark Young to approve the November 20, 2023 meeting minutes, seconded by Raymond Gunnin and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:** Motion by Mark Young to move Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch P4, Batch 3, Batch 3A, Batch 3B, Batch 3P, Batch 5A, Batch 5B, Batch 5P, 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.
  - 5a. Motion by MaryBeth Burnette to approve Batch 5 and follow staff recommendations, seconded by Mark Young and approved by Raymond Gunnin. Tommy Mann recused himself from the room and the vote due to property ownership on Batch 5.

### 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. Motion by Mark Young to approve the 2023 State Utilities Digest at 40%, seconded by Raymond Gunnin and approved by all Members.**

**7. Chief Appraisers Report:**

Steve reviewed the 2024 Budget report.

Steve and Raymond attended the Cherokee Delegation Meeting this past Tuesday evening.

Trey provided the Board with an update on Personal Property.

The next BOA meeting will be Thursday, December 21, 2023 at 9:00 AM.

**8. Attorney's Report / Executive Session:**

Darrell gave an update of current court cases.

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 Mark Young and approved by each Board Member.

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

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MaryBeth Burnette, Co-Chairman

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Jenny Thomas, Secretary