

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**January 11, 2024**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Election of 2024 Officers**
- 4. Appoint Secretary**
- 5. Adoption of Board of Assessor's 2024 Meeting Calendar**
- 6. Approve Minutes: December 21, 2023 Meeting**
- 7. Public Comments**
- 8. New Business:**

**Consent Agenda:**

**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

Commercial Department, Gregg Boutilier, Senior Appraiser  
**Batch U1**, Utility Digest Changes

Rural Department, Ricky Hitt, Senior Appraiser  
**Batch 5A**, Appeal Changes  
**Batch 5P**, Previous Year Tax Changes

- 9. Approval of 2024 Mobile Home Pre-Bill Digest**
- 10. Approval of TMA Audit Findings (Mike the Mechanic-Towne Lake, Inc account# 146454, Fastlane Import Auto Repair, Inc account# 143932).**
- 11. Chief Appraiser Report**
- 12. Attorney's Report / Executive Session**
- 13. Adjournment**

# BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 12/14/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N01 - 221	SPKYER RICK ALAN	L20(ES5)	PROVIDED UPDATED DOCUMENTS	695 MELANIE CT	01	247800
14N12E- 271	RIVETTE ADAM P	L20(ES5)	PROVIDED UPDATED INFORMATION	307 VISTA CT	03	355200
15N10B- 080	TELLMAN TREVOR	L20(ES5)	PROVIDED UPDATED INFORMATION	214 GAINESWAY PARK	07	488000
21N10F- 009	BURTON CHRISTOPHER MICHAL05(ES5)		PROVIDED UPDATED DOCUMENTS	206 POWERS CT	01	427100

  
 Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

Trey Stephens, Deputy Chief Appraiser

BOA Standard Agenda (P1)  
1/11/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WILMARTH, ERIC	01	147246	M	R	2023	\$9,000.00	\$0.00	None	None	TP provided cancellation of insurance showing boat was not owned as of 1/1/2023.
IMPACT INITIATIVE PHYSICAL THERAPY AND PE	07	150359	B	R	2023	\$28,501.00	\$0.00	None	None	TP provided docs showing all assets and inventory supplied by lessor.
STEP FITNESS & RECREATION INC	07	146731	B	R&R	2023	\$43,124.00	\$3,752.00	None	None	2022 corrected values did not roll over correctly for 2023. Updated corrected values for 2023.
LOSTITO, FRANK M	01	149140	M	R	2023	\$10,165.00	\$0.00	None	None	TP provided BOS showing boat sold 2-16-2022.
REYNOLDS, KEVIN S	01	148696	M	R	2023	\$9,863.00	\$0.00	None	None	TP provided docs showing boat being taxed in Gordon Co for 2023.
OBRIAN JAMES B	01	145044	M	R	2023	\$25,544.00	\$0.00	None	None	TP sold boat on 7/30/2021.
THRASH, MONTE W	01	143988	M	R	2023	\$23,455.00	\$0.00	None	None	TP provided BOS showing boat sold 3/9/2022.
624 OPKO LLC	07	153701	B	NOD	2023	\$0.00	\$4,060,023.00	\$4,060,026.00	45 Day	TP purchased business and all assets on 5/31/2022.
MEDICAL IMAGING SOLUTIONS	07	134639	B	R	2023	\$4,153,884.00	\$0.00	None	None	Documentation provided showing business sold 5/31/2022.
SMITH TIMOTHY M	01	110854	M	R	2023	\$4,040.00	\$0.00	None	None	TP provided BOS showing boat sold on 7/25/2019.
SMITH TIMOTHY M	01	150545	M	R	2023	\$4,185.00	\$0.00	None	None	Boat no longer taxable when not combined with acct#10854.
HARDEGREE DAVID R	01	151315	M	R	2023	\$22,098.00	\$0.00	None	None	TP provided documentation showing boat located and taxed in Bartow Co.
SWANSON LEONARD III B	01	145301	M	R	2023	\$13,041.00	\$0.00	None	None	TP provided BOS showing boat sold on 2/19/2022.
GRESHAM PROPERTIES LLC	01	141119	B	R	2023	\$19,147.00	\$0.00	None	None	TP provided documentation showing company closed when property sold on 3/1/2022.

*Rhonda M. Petrus*

TMA Account Manager

1/11/2024

Date Approved By Board

*[Signature]*

Chief Appraiser

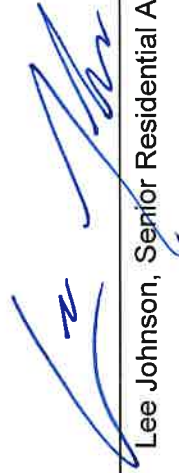
Deputy Chief Appraiser

# RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2023

Meeting Date: 1/11/2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N06 - -101	DUNCAN, ALEX & CHARLES FREEMAN	\$625,000	\$549,290	ERROR CORRECTION FOR TAX YEAR 2023 PER MAPPING AUDIT
02N06 - -101 A	SHULTS CHRISTOPHER & ANGELA	\$0	\$111,600	ERROR CORRECTION FOR TAX YEAR 2023 PER MAPPING AUDIT

  
Lee Johnson, Senior Residential Appraiser

  
Steve Swindell, Chief Appraiser  
Trey Stephens, Deputy Chief Appraiser

DATE APPROVED BY BOA: 1/11/2024

# 3A: Residential Appeal Changes

Meeting Date: 01/11/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04 058	BELAIR JOHN P & KELLY A	395,760	359,360	180 DAYS LAPSED (SEND NEW NOTICE)	20124 01	
13N08 037 C	VEAL JOHNNY &	740,900	652,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	17884 01	
14N09A 033	HERRERA JOSE MANUEL	522,800	481,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	13271 01	
22N21 012	SLIFER STEPHEN M & RYAN LLC	802,780	742,780	VALUE AGREEMENT (NO NOTICE REQUIRED)	19582 01	
91N01 H013 A	CROSBY MARK	386,500	293,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	18748 03	
5		2,818,740	2,528,440			

*Bill Weller*

*[Signature]*

**UTILITIES DIGEST CHANGES**

Tax Year: 2023

Batch: U1 - Current Year Changes

Meeting Date: Thursday, January 11, 2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
ELNBL - -007	WINDSTREAM NEW EDGE LL	\$4,799	\$0	THIS PARCEL NOW BILLED AS WSNNE-007
USNEMC- -001	SAWNEE ELECTRIC MEM CO	\$31,883,226	\$31,308,260	REVISED ASSESSMENT FROM STATE DATED 12/18/2023
USNEMC- -003	SAWNEE ELECTRIC MEM CO	\$90,177	\$88,551	REVISED ASSESSMENT FROM STATE DATED 12/18/2023
USNEMC- -004	SAWNEE ELECTRIC MEM CO	\$7,426,457	\$7,262,532	REVISED ASSESSMENT FROM STATE DATED 12/18/2023

*Gregg D. Boutilier*

Gregg D. Boutilier Commercial Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

Trey Stephens, Deputy Chief Appraiser

DATE APPROVED BY BOA: Thursday, January 11, 2024

CHEROKEE COUNTY BOARD OF ASSESSORS  
2780 MARIETTA HWY STE 200  
CANTON GA 30114-8208

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2023  
Prepared on: 21-Nov-2023

SAWNEE ELECTRIC MEM CORP  
543 ATLANTA RD  
CUMMING GA 30040-2701

Department of Revenue Proposed County Equalization Ratio: 35.30

County Board of Assessors Finalized County Equalization Ratio: 40.00

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District		Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CANTON	<b>USNEMC 003</b>	0	88,551	88,551	31,259	<b>35,420</b>
HOLLY SPRINGS	<b>USNEMC 004</b>	0	7,292,532	7,262,532	2,574,264	<b>2,905,013</b>
COUNTY UNINCORPORATED	<b>USNEMC 001</b>	0	31,308,260	31,308,260	11,051,816	<b>12,523,304</b>
<b>Company Total</b>		0	38,689,343	38,689,343	13,657,338	<b>15,463,737</b>

\*\*\*\*\* NOTICE TO THE TAXPAYER \*\*\*\*\*

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (678) 493-6120.

Dennis Conway  
(Print Name) Chairman,  
County Board of Tax Assessors

\_\_\_\_\_  
(Signature) Chairman,  
County Board of Tax Assessors

01/11/2024  
Date of Notice

# 5A: Rural Appeal Changes

Meeting Date: 01/11/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL 1	CJRR VAL	EXPLANATION	APPEALKEY	TD
15N15 149	FONTANA PHILLIP	1,244,600	1,096,558	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19061	01
15N21 148	MARTIN NEIL D	736,290	701,390	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18273	01
		1,980,890	1,797,948			

*Andy J. Hobbs*

*[Signature]*



# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, January 11, 2024

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
02N07 - -060	BICE DAVID & JAMIE	\$1,854,240	\$19,193	\$1,355,790	\$19,193	FMV	CUV	ERROR CORRECTION FOR TAX YEAR 2023
03N25 - -022	GOON MELVIN GLEN & ARCHE	\$1,424,500	\$0	\$890,400	\$0	FMV	CUV	ERROR CORRECTION FOR TAX YEAR 2023
14N20 - -171	T & D BREWER FAMILY TRUST	\$490,930	\$0	\$490,930	\$0	FMV	CUV	ADDRESS CORRECTION FOR TAX YEAR 2023
15N15 - -149	FONTANA PHILLIP	\$914,600	\$0	\$878,800	\$0	FMV	CUV	ERROR CORRECTION FOR TAX YEAR 2022
15N15 - -149	FONTANA PHILLIP	\$740,100	\$0	\$710,600	\$0	FMV	CUV	ERROR CORRECTION FOR TAX YEAR 2021
15N15 - -149	FONTANA PHILLIP	\$671,800	\$0	\$645,700	\$0	FMV	CUV	ERROR CORRECTION FOR TAX YEAR 2020

*Ricky T. Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

*Trey Stephens*  
Trey Stephens, Deputy Chief Appraiser

# MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		2463	3,372,404	41,881,070	45,253,474
	Taxable	2462	3,362,164	41,857,470	45,219,634
	Exempt	1	10,240	23,600	33,840
02		8	2,815	70,699	73,514
	Taxable	8	2,815	70,699	73,514
03		16	5,924	92,742	98,666
	Taxable	16	5,924	92,742	98,666
04		5	1,837	36,677	38,514
	Taxable	5	1,837	36,677	38,514
05		2	190	15,882	16,072
	Taxable	2	190	15,882	16,072
06		3	478	23,591	24,069
	Taxable	3	478	23,591	24,069
07		1	740	52,250	52,990
	Taxable	1	740	52,250	52,990
2498	<< GRAND TOTALS >>				45,557,299

18,222,919 40%

1/8/2024 10:02:08 AM

CHEROKEEGA\rhitt

## Board of Tax Assessors Meeting

Minutes of the December 21, 2023 Meeting

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

**Staff Present:** Steve Swindell, Mike Cotra, Sandy Forrester, Ricky Hitt, Lee Johnson, 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 Raymond Gunnin and approved by all Members.
3. **Approval of Minutes:** Motion MaryBeth Burnette to approve the December 14, 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 P1, Batch 3A, Batch 3P, Batch 5A, Batch 5P, Batch 5CA, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

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. **Motion by MaryBeth Burnette to Approve a 3 Month 2023 Audit Extension for TMA, seconded by Mark Young and approved by all Members.**

**7. Chief Appraiser Report:**

Steve reviewed the Budget Report.

We will have a Lead Commercial Appraiser and a Residential Field Appraiser position open in January.

Steve and Darrell discussed the changes in law resulting from passage of HB916.

The office will be closed December 26th, 27th and 28<sup>th</sup> in observance of Christmas. The office will also be closed on January 1, 2024 in observance of New Years Day.

The next BOA meeting will be Thursday, January 11, 2024 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.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary



## **Cherokee County Board of Tax Assessors 2024 Meeting Schedule**

The Cherokee County Board of Tax Assessors will hold regular meetings on the second and fourth Thursday of every month at 9:00 a.m. with the exceptions noted below. All meetings will be held at 2782 Marietta Hwy. Ste 200 Canton, GA 30114 in the conference room unless otherwise noted.

January 11, 2024 - Thursday  
January 25, 2024 - Thursday  
February 8, 2024 - Thursday  
February 22, 2024 - Thursday  
March 14, 2024 - Thursday  
March 28, 2024 - Thursday  
April 11, 2024 - Thursday  
April 25, 2024 - Thursday  
May 9, 2024 - Thursday  
\*May 20, 2024 - Monday  
June 13, 2024 - Thursday  
June 27, 2024 - Thursday  
July 11, 2024 - Thursday  
\*July 29, 2024 - Monday  
August 8, 2024 - Thursday  
August 22, 2024 - Thursday  
September 12, 2024 - Thursday  
September 26, 2024 - Thursday  
October 10, 2024 - Thursday  
October 24, 2024 - Thursday  
November 14, 2024 - Thursday  
\*November 25, 2024 - Monday  
December 12, 2024 - Thursday  
\*December 23, 2024 - Monday