

Cherokee County Board of Tax Assessors

Regular Meeting

February 8, 2024

1. Call to Order
2. Adopt Agenda
3. Approve Minutes: January 25, 2024 Meeting
4. Public Comments
5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Batch 1P, Prior Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Current Year Corrections

Batch 3A, Appeal Changes

Batch 3P, Corrections for Prior Years

Rural Department, Ricky Hitt, Senior Appraiser

MH1, Digest Changes

Batch 5A, Appeal Changes

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

6. Approval of TMA Audit Findings (NOR-RAL INC ACCT# 35566)
7. Chief Appraiser Report
8. Attorney's Report / Executive Session
9. Adjournment

E-1 DROPPED EXEMPTIONS

MEETING DATE: 2/8/2024

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N05-035	HOWSER JOHN & KATHRYN	L01 (ES3)	OWNER REQUEST	01
02N06-122A	PEARCE RONALD HOLT JR	L01(ES3)	OWNER FILED ON 02N06-122	01
02N06A-066	TRENT ALEX	L13(ES1)	REMOVED PER PO FORWARDING	01
02N12-004 A	BLANTON WILLIAM	L01(ES3)	OWNER MOVED TO FL	01
03N04A-035	CHISM TERRY	L13(ES1)	OWNER MOVED TO DAWSONVILLE	01
03N12B-066	VASLOFF JAMES	L13(ES1)	FILED ON 03N12B-087	01
03N16-033	HESTER GREG	L05(ESC)	HOME IS RENTED	01
03N27-008	SKELTON SIDENY	L13(ES1)	OWNER HAS MOVED	01
03N30-153 B	BOLING AARON	L13(ES1)	EXEMPTIONS ON THE WRONG PARCEL	01
14N02-002	EDMONDSON GRADY	L01(ES3)	OWNER FILED ON 14N02-002 A	01
14N03-044	WILLIAMS JUNE	L05(ESC)	OWNERS DECEASED	01
14N10A-023	SUMMERS JEFFREY	L06(ESC)	OWNER MOVED	03
14N14-090	BALDWIN HELEN LUCILLE	L05(ESC)	OWNER IS DECEASED	01
14N15B-020	SYERS TONYA RENEE	L20(ESS)	OWNER HAS MOVED AND IS REMARRIED	01
14N18F-033	OTTINGER GEORGE	L06(ESC)	OWNER IS DECEASED	03
14N24-095A	KEY, ANNE ELIZABETH	L01 (ES3)	OWNER FILED ON 14N22F-319	01
14N24-097	BARBER ROBERT	L05(ESC)	OWNER FILED ON 14N24-097	01
14N29C-012	CHRISTIAN CORA E	L05(ESC)	OWNER DECEASED	01
15N03B-027	SINGER ROBERT	L13(ES1)	OWNER MOVED TO FL	01

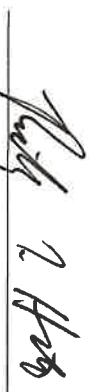
PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N03D-091	NICHOLS TRACIE P	L13(ES1)	MOVED TO GILMER	01
15N04E-204	HORTON ANITA H	L13(ES1)	FILED ON 15N04E-503	01
15N06K-174	CUNNINGHAM PHILIP L	L01(ES3)	OWNER FILED ON 14N09D-182	07
15N07E-041	MENDEZ NIJINSKY ORLANDO	L13(ES1)	PER PO FORWARDING TO FL	01
15N07N-021	VLADIMIROV VLADISLAV B	L13(ES1)	REMOVAL PER OWNER REQUEST	01
15N08L-069	WAYCASTER LORI	L13(ES1)	OWNER FILED ON 15N07F-140	03
15N11D-140	NEUHAUS NATHANIEL	L13(ES1)	OWNER HAS MOVED	01
15N12-105	THACKER HERBERT E JR	L01(ES3)	HOME IS A RENTAL	01
15N13D-014	REECE BRENDA	L05(ESC)	OWNER IS DECEASED	01
15N14D-112	DE BECKER LYNNETTE ANN TRUSTEE	L01(ES3)	HOMES IS VACANT	01
15N14E-044	COPPENGER RICHARD CARROLL	L05(ESC)	OWNER IS DECEASED	01
15N15-403	WADDEL HAROLD E JR	L01(ES3)	FILED IN FL	01
15N16F-348	LOCK WEN C	L13(ES1)	OWNER MOVED	07
15N17A-205	ALABISO ANDREW	L13(ES1)	HOME IS RENTED	07
15N17H-107	DAVIS MAYRA A	L13(ES1)	OWNER MOVED TO FL	07
15N18F-147	MCMAHAN JUDY L	L01(ES3)	OWNER HAS PROPERTY IN BREMAN	07
15N18R-136	CARTIER JARED MICHAEL	L13(ES1)	OWNER MOVED	07
15N19B-306	OWEN JOEL	L13 (ES1)	OWNER FILED ON 23N05-002B	04
15N20F-303	DESROSIERS THEODORE R	L13(ES1)	OWNER FILED ON 15N20F-303	01
15N23B-003	BISHOP OLLIE C	L05(ESC)	OWNER IS DECEASED	01
15N23E-339	KULLAR BALRAJ	L13(ES1)	OWNER FILED ON 15N24X-090	07

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N24-079	HUMPHREYS STEVE	L01(ES3)	OWNER MOVED	07
15N24P-165	GRIMME THOMAS C	L13(ES1)	REMOVED PER EMAIL REQUEST	07
15N24T-036	CROSSEN MARK	L13(ES1)	OWNER FILED ON 15N04A-304	07
15N26A-058	PONCE ALICIA	L01(ES3)	OWNER FILED ON 91N21-071	01
15N29B-023	STREVEL ERIC RONALD	L13(ES1)	OWNER FILED ON 03N16C-065	01
15N30-156	ALAMPI MICHELE	L05(ESC)	OWNER DOES NOT RESIDE IN CHEROKEE COUNTY	01
15N30B-072	MRAZ MORMA R	L13(ES1)	OWNER MOVED TO FL	01
15N30E-067	LI XUAN	L13(ES1)	OWNER FILED ON 15N23J-070	01
21N04A- B209	ROSE ROGER F	L05(ESC)	OWNER IS DECEASED	01
21N04A-F170	CRAIN MARTHA ELAINE	L01(ES3)	HOME IS VACANT AND FOR SALE	01
21N05A-032	SOTMAYOR JORGE ABRAHAM VELARDE	L13(ES1)	REMOVED PER PO FORWARDING	01
21N06F-114	LYU SHOU YUAN	L13(ES1)	OWNER FILED ON 15N04G-106	01
21N11E-070	PEEL ANTHONY D	L01(ES3)	OWNER FILED ON 15N07B-062	01
21N11L-011	THORBURN ANNETTE	L01(ES3)	OWNER IS DECEASED	01
21N12H-301	WRIGHT BRITTANY LACHELA	L20(ESS)	NEW OWNER EXEMPTIONS DID NOT DROP	01
22N06-018	MUDD CAROL ANN	L05(ESC)	OWNER MOVED TO ST. SIMONS	01
22N06A-081	COPENHAVER PATRICIA AILEEN	L05(ESC)	OWNER IS DECEASED	01
22N07-013 A	TARTE ROGER F	L01(ES3)	HOME IS VACANT	01
22N08-032	MURPHY LYNNE	L01(ES3)	OWNER MOVED TO FL	01
22N11-112	TWADDELL MARGARET L	L01(ES3)	HOME IS UNLIVABLE	01
22N16-12014	WASHBURN WILLIAM F.	L05 (ESC)	OWNER MOVED TO COBB GA	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
22N18-427	REEVES CHRISTINE	L01(ES3)	OWNER IS DECEASED	01
91N24-002	WILLIAMS LISA M	L02 (ES3)	OWNER IS DECEASED	03
92N04A-024	KIRKLINAD BARBARA GARRION	L05(ESC)	HOME IS RENTED	07



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

E-1-1 CURRENT YEAR CHANGES

MEETING DATE: 2/8/2024

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
23N05-006 E	GARRISON STEVE J JR	L08(E16)	CORRECTED EXEMPTION CODE FOR TY 23 & 24	1585 JERUSALEM CHURCH RD	01	\$242,200.00


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/8/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
HEMISPHERE INTERNATIONAL INC	04	146694	B	R	2023	\$171,470.00	\$0.00	None	None	TP provided document showing all assets owned by lessor acct#141551.
MERTAGE HOMES CORPORATION	07	150140	B	R	2022	\$51,888.00	\$0.00	None	None	TP provided closing docs showing business closed 1/27/2021.
MERTAGE HOMES CORPORATION	07	150140	B	R	2023	\$46,694.00	\$0.00	None	None	TP provided closing docs showing business closed 1/27/2021.
MERTAGE HOMES CORPORATION	01	150144	B	R	2023	\$12,023.00	\$0.00	None	None	TP provided closing docs showing business closed 12/20/2022
MERTAGE HOMES CORPORATION	03	150145	B	R	2023	\$70,979.00	\$0.00	None	None	TP provided closing docs showing business closed 7/27/2022
MERTAGE HOMES CORPORATION	03	150142	B	R	2022	\$63,408.00	\$0.00	None	None	TP provided closing docs showing business closed 3/26/2021.
MERTAGE HOMES CORPORATION	03	150142	B	R	2023	\$57,703.00	\$0.00	None	None	TP provided closing docs showing business closed 3/26/2021.
PEREZ, CHELSIEL	01	145078	B	R	2023	\$12,832.00	\$0.00	None	None	TP provided documentation showing boat sold in 2022
HIGHNBOTHAM JOHNNY G	01	144671	M	R	2023	\$17,409.00	\$0.00	None	None	TP provided documentation showing boat sold in 2022
CHEVRON FOOD MART	01	102988	B	R	2023	\$77,627.00	\$0.00	None	None	Duplicate account found for this location.
M W & W LLC	04	151864	B	R	2023	\$134,836.00	\$0.00	None	None	Duplicate account found for this location 62323.
AMOS, DANIEL S	01	151110	M	R	2023	\$11,503.00	\$0.00	None	None	This is a duplicate account for account #151025.
HUTCHISON ERIC G	01	144722	M	R	2023	\$2,200.00	\$0.00	None	None	Boat registered to new owner in Murray Co since 2021.
HUTCHISON ERIC G	01	144722	M	R	2022	\$2,200.00	\$0.00	None	None	Boat registered to new owner in Murray Co since 2021.
HUTCHISON ERIC G	01	149724	M	R	2023	\$14,170.00	\$0.00	None	None	Boat not registered to TP as of 1/1/2023.
DILLER RICH/CASSIDY CAROLINE	01	118760	M	R	2023	\$25,255.00	\$0.00	None	None	Boat registered to new owner in Forsyth Co as of 1/1/2023.
STEPHENS, HUGH J	01	145297	M	R	2021	\$1,356.00	\$0.00	None	None	TP provided BOS showing boat sold 4/24/2020.
STEPHENS, HUGH J	01	145267	M	R	2022	\$1,356.00	\$0.00	None	None	TP provided BOS showing boat sold 4/24/2020.
STEPHENS, HUGH J	01	145267	M	R	2023	\$1,356.00	\$0.00	None	None	TP provided BOS showing boat sold 4/24/2020.
HALL, BILL D	01	148295	M	R	2023	\$34,585.00	\$0.00	None	None	TP provided documentation showing boat located in FL for 2023.
Avetison Fan Factory LLC	01	149832	B	R	2023	\$97,409.00	\$2,436.00	None	None	Correction to match value for 2022
INVISIBLE PENNE BY PEACHTREE SOUTH	07	149930	B	R	2023	\$57,769.00	\$0.00	None	None	Duplicate account for account number 146802.
COSTIGAN MICHAEL A	01	147581	M	R	2023	\$10,741.00	\$0.00	None	None	TP provided documentation showing boat being taxed in Forsyth Co.
MAIN AND MILL PUBLIC HOUSE	07	146806	B	R	2023	\$107,873.00	\$0.00	None	None	TP provided proof of business closing in Sept of 2022
BARK ALLEY LLC	07	146751	B	R	2023	\$810,692.00	\$0.00	None	None	Tax Commissioners office provided LLC dissolve documents.
G & S AUTO & MUFFLER	01	93469	B	R	2023	\$48,099.00	\$0.00	None	None	TP provided bill of sale dated 2/1/2022

BOA Standard Agenda (P1)
2/8/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ABIGAIL KIM LLC	01	150404	B	R&R	2023	\$50,000.00	\$11,532.00	11,532	None	Account originally forced TP provided asset ledger and pictures to prove true value. Non filing penalty applied.
A STEP ABOVE PET NUTRITION AND TRAINING L	04	151905	B	R	2023	\$20,000.00	\$0.00		None	City of Holly Springs provided documentation showing business not active as of 1-1-2023.
KUHLMANN STEVEN	01	125482	M	R	2023	\$2,500.00	\$0.00		None	TP provided BOS showing boat sold on 4/21/2020.
HUNTER ROBERT J	01	138074	M	R	2023	\$25,000.00	\$0.00		None	TP Provided proof of boat being taxed in Union Co.

Rhonda M. Peterson
TMA Account Manager

Ray T. Hester
Chief Appraiser

2/8/2024
Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 02/08/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22A 060 Y	COTTAGES AT RIVERSTONE GA LLC PROPERTY TAX CONSULTING,	3,938,500	3,100,000	VALUE AGREEMENT NO CHANGE IN VALUE FROM HO LEVEL	19088 03	
92N06 045	P&L WOODSTOCK L P PROPERTY TAX CONSULTING,	759,500	600,000	AGREEMENT PRIOR TO SETTLEMENT CONF. (VALUE AGREEMENT NO NOTICE 1-24-24)	18578 7A	
2		4,698,000	3,700,000			

Mrs. Smith

Paul J. Hester

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2023

Batch: 1P- Prior Year Changes

Meeting Date: Thursday, February 8, 2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N05 - 144 N	SOUTHERN DELL-WOODSTO	\$1,840,000	\$1,840,000	CORRECTION PER MAPPING 8.74 AC RETAINS 2023 299C	
15N05 - 144 Q	SOUTHERN CHICKEN-WOOD	\$0	\$1,249,200	CORRECTION PER MAPPING SPLIT 2.39 AC FROM 15N05-144 N (SEND 45 DAY NOTICE)	
94N04 - 028	JOEL NEIGHBORS & JANE NE	\$476,500	\$150,900	CORRECTION PER MAPPING SPLIT .06 AC TO 94N04-028 A NOW .04 AC (SEND 45 DAY NOTICE)	
94N04 - 028A	THE PIG AND PEARL LLC	\$0	\$381,400	CORRECTION PER MAPPING SPLIT .06 AC FROM 94N04-028 (SEND 45 DAY NOTICE)	

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Gregg D. Boutlier, Senior Commercial Appraiser

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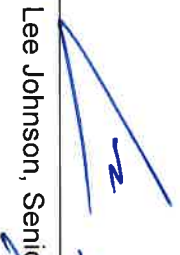
Steve Swindell, Chief Appraiser

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2023

Meeting Date: 02/08/2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N06H- -100	ELIZABETH WIDMER	\$226,570	\$219,370	ERROR CORRECTION FOR TAX YEAR 2023
15N16E- -233	BURNHAM TERRI	\$259,400	\$256,500	ERROR CORRECTION FOR TAX YEAR 2023



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 02/08/2024

3A: Residential Appeal Changes

Meeting Date: 02/08/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N13A 111	WOMAC WILLIAM E	1,012,600	865,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19519 01	
03N17A 165	POTTER DAVID R THE STALLINGS-RIBAR GROUP	557,200	525,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19933 01	
14N10B 100	WAY PATRICIA WALLACE TRUSTEE	615,900	580,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15798 03	
15N06C 327	JOHNSON SHEILA K HAP RICHARDSON	409,650	409,650	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19966 01	
15N07G 238	HOPKINS STAN L	945,200	844,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18347 01	
15N12B 329	JOHNSON SHEILA K HAP RICHARDSON	394,430	394,430	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19968 01	
15N27B 103	DECKER MATTHEW HAP RICHARDSON	600,520	592,100	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19747 01	
15N27C 044	HARRIS RICHARD J	665,800	613,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	19216 01	
22N10E 102	K & S REALTY SOLUTIONS LLC HAP RICHARDSON	412,020	389,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19970 01	
22N17 057	WILLIAMS WILLIAM L &	698,900	609,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15033 01	
10		6,312,220	5,822,480			

Andy J. H...

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2022

Meeting Date: 02/08/2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N06H- -100	ELIZABETH WIDMER	\$199,520	\$190,320	ERROR CORRECTION FOR TAX YEAR 2022
15N06H- -100	ELIZABETH WIDMER	\$164,670	\$156,170	ERROR CORRECTION FOR TAX YEAR 2021
15N16E- -233	BURNHAM TERRI	\$178,750	\$175,650	ERROR CORRECTION FOR TAX YEAR 2021
15N16E- -233	BURNHAM TERRI	\$210,530	\$207,130	ERROR CORRECTION FOR TAX YEAR 2022



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 02/08/2024

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 2/8/2024

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
BANNISTER, WILLIE GRACE	03N19 012 5333083		\$0	\$27,963	MHI ADDED TO 2024 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
WATKINS, BRYAN	13N05 026P 5682053		\$173,386	\$0	REMOVED MHI FROM 2024 PREBILL DIGEST 1234A FILED
HOUSEHOLD GROUP LLC	14N07 150B MH04812		\$19,500	\$0	MHI REMOVED FROM 2024 PREBILL DIGEST 1234 FILED
HATCHER, EDWARD C SR & EDW	15N25 109 5619459		\$15,357	\$0	MHI REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR
DENDY, STEVE & JUDY	15N29 097A 5613576		\$48,551	\$0	MHI REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR
DICICCO, JOSEPH A	21N12E 003B MH02732		\$1,000	\$0	REMOVED MHI FROM 2023 PREBILL DIGEST NO VALUE
DICICCO, JOSEPH A	21N12E 003B MH02732		\$1,000	\$0	REMOVED MHI FROM 2022 PREBILL DIGEST NO VALUE
DICICCO, JOSEPH A	21N12E 003B MH02732		\$1,000	\$0	REMOVED MHI FROM 2021 PREBILL DIGEST NO VALUE

LEAD APPRAISER:



CHIEF APPRAISER:



DATE APPROVED BY B.O.A.

Thursday, February 8, 2024

5A: Rural Appeal Changes

Meeting Date: 02/08/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N01 051	MORA GABRIEL J & THE STALLINGS-RIBAR GROUP	598,000	598,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19935 02	
03N18 082 D	MARIPOSA FARMS LLC	2,729,600	2,214,140	VALUE AGREEMENT (NO NOTICE REQUIRED)	18680 01	
03N23 165 A	TANORY SHARBEL & COMMERCIAL PROPERTY TAX P	1,086,300	933,100	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15531 01	
15N21 131	GROSSMAN DANIEL J &	1,664,500	1,387,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18747 01	
22N12A 060	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	313,500	303,450	VALUE AGREEMENT (NO NOTICE REQUIRED)	19945 01	
22N12A 061	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	257,700	227,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	19946 01	
6		6,649,600	5,664,190			

Andy Z. Hester

[Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

yr

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, February 8, 2024

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N14 - 047	IRON HILL ESTATES LLC	\$452,600 \$35,814	\$452,600 \$0	FMV CUV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESY

Ricky P. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, February 8, 2024

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N14 - -047	IRON HILL ESTATES 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 January 25, 2024 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 January 11, 2024 meeting minutes, seconded by Raymond Gunnin and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:** Motion by Raymond Gunnin to move Batch P1, Batch4, Batch U1, Batch 3, MH1 and Batch 5A to consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

Digest Changes:

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

Mapping Department, Sandy Forrester, Senior Mapper
Batch 4, Annexation / Zoning Changes

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch U1, Utilities Digest Changes

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Adjustments

Rural Department, Ricky Hitt, Senior Appraiser
MH1, Digest Changes
Batch 5A, Appeal Changes

6. **Motion by MaryBeth Burnette to approve the TMA Audit Findings BIG BLUE MARBLE ACADEMY LLC ACCT#143220, MORRISON PRODUCTS INC ACCT#26373 and table NOR-RAL INC ACCT# 35566, seconded by Raymond Gunnin and approved by each Board Member.**

7. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve attended the annual Chamber luncheon last week.

Steve testified regarding Senate Bill 349 on behalf of GAAO this past Monday.

Steve and other colleagues worked on language for a bill proposing that the Dept of Audits must adopt the ratios each county Board of Assessors adopted as their final digest.

Cherokee County has proposed a Homestead bill granting a full school tax exemption to those who have lived in the county for at least 5 years and are 62 or older. This should be on a local ballot by the end of the year.

The next BOA meeting will be Thursday, February 8, 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.

Dennis Conway, Chairman

Jenny Thomas, Secretary