

Cherokee County Board of Tax Assessors
Regular Meeting
November 12, 2020

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: October 22, 2020 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Record

Batch E-1, Current Year Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Digest Changes

Batch P4, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Industrial Digest Changes

Batch 1A, 2020 Appeal Changes

Batch 1X-1, Current Year Changes

Batch EX-2, Current Year Changes

2020 Utilities Correction

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, Digest Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Rural Department, Trey Stephens, Senior Appraiser

Batch 5, 2020 Digest Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Chief Appraiser's Report

VII. Attorney's Report/Executive Session

VIII. Adjournment

BATCH E-1 DROPPED EXEMPTIONS 2020

Meeting Date: 11/12/2020

TAX YEAR 2020

PROPERTY ID	NAME	EXEMPTION	REASON	CITY CODE
15N07 - 019E25	LEWIS CORAL S	ESC(L05)	MOM MOVED, GLORIA LEWIS ONLY QUALIFIES FOR ES1	01
15N20G- 073	BRYANT VIRGINIA L	ES3(L01)	LIVING IN FLORIDA	04
21N12H- 111	ALVAREZ MONICA M	ES1(L13)	PROPERTY HAS BEEN RENTED	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 11/12/2020

PROPERTY ID	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	CITY CODE
02N01 - 056	RUNYAN WANDA H	EL6(L08)	WRONG EXEMPTION APPLIED SHOULD BE EL6(L08)	141,900	01
04N03 - 016 E	PRITCHETT JAMIE H	ES1(L13)	EXEMPTION GRANTED, UPDATED DOCS	469,100	01
15N30E - 340	STEWART ANN A	ESC(L05)	CORRECTED EXEMPTION CODE FROM L01 TO L05	356,800	01
21N06H - 132	HAROD NORRIS R-TRUSTEE OF	EL6(L08)	GRANTED EXEMPTION, UPDATED DOCS	177,900	01
21N12L - 234	WHITE YVETTE	ES1(L01)	GRANTED EXEMPTIONS, UPDATED DOCS	263,100	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS


TAX YEAR 2020

Meeting Date: 11/12/2020

MAP & PARCEL	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE
14N29C-139	HIGH ROBERT R III	ES1(L13)	REMOVED IN ERROR- REINSTATE FOR YEARS 2016 -2020	330,600



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
11/12/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
A L S SEPTIC SYSTEMS	01	107255	B	R&R	2020	14,483	44,933	30,450	30 Day	Processed late 2020 return.
BOOZER, MIKE	01	134110	M	R&R	2020	15,016	18,000		30 Day	Processed late 2020 return.
BUBBA STUMP GRINDING LLC	01	138380	B	R&R	2020	13,223	57,680	44,457	30 Day	Processed late 2020 return.
BULMER, WILLIAM CLEVELAND	01	144263	M	R	2020	1,320	1,320		None	Boat is below taxable threshold.
CAR WASH HEADQUARTER INC1246	03	145576	B	R&R	2020	264,343	264,343		30 Day	Tax District update from Unincorporated to Canton.
CATERPILLAR FINANCIAL SERVICES CORP	01	146074	B	NOD	2020	0	222,285		45 Day	Business reported additional assets for 2020.
CATERPILLAR FINANCIAL SERVICES CORP	04	143323	B	R&R	2020	607,141	384,856		30 Day	Reworked account based on information provided from tax payer.
CORDALE INC	07	103826	B	R	2019	36,846	0		None	Business reported closed in 2018.
CURTIS NICHOLAS J	01	135277	M	R	2020	15,399	0		None	Boat reported sold on 1/21/2019.
CYBERSTRUX, INC	07	123861	B	R&R	2020	4,695	8,249	4,541	30 Day	Processed late 2020 return.
GRASS ROOTS HERBS LLC	01	144024	B	R&R	2020	35,125	8,377	8,377	30 Day	Reworked account based on information provided from tax payer.
HANSEN AIR GROUP	01	145502	A	R	2020	125,000	0		None	Duplicate for account of 146123, this is the old owner of the aircraft.
HARDIN OUTDOORS INC	01	134922	B	R&R	2020	7,933	8,967	1,189	30 Day	Processed late 2020 return.
HARRINGTON GENE N	01	143784	M	R	2020	14,500	0		None	Duplicate for account of 136020.
HARRINGTON GENE N	01	136020	M	NOD	2020	0	14,500		30 Day	Duplicate for account of 143784.
HERITAGE AT RIVERSTONE APTS	03	99680	B	R	2020	21,667	0		None	Duplicate account of 145724. This business was bought out in 2019.
HERITAGE PALLETTS OF GEORGIA	07	145746	B	R	2020	249,201	0		None	Business relocated to Bartow County in 2019.
HOOVER, JEREMY	01	144691	M	R	2020	6,111	0		None	Boat reported sold on 5/3/2017.
HOOVER, JEREMY	01	144692	M	R	2020	4,008	4,008		None	Boat is below taxable threshold.
N4455A LLC	01	146123	A	NOD	2020	0	125,000	125,000	45 Day	New owner of aircraft as of 1/1/2020.
QUEEN WILLIAM B JR	01	143917	M	R	2020	8,419	0		None	Duplicate for account of 129581.
RIVERSTONE HOMES INC	01	94738	B	R&R	2020	59,876	144,392	84,766	30 Day	Processed late 2020 return.
SCHWARTZ, ROBERT	01	138481	M	R	2020	40,734	0		None	Boat reported sold on 5/3/2019.

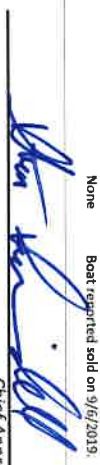
Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
SZEDER, FRANK III P	01	145306	M	R	2020	3,292	0		None	Boat reported sold in 2016. Boat was registered to new owner on 6/30/2017
THE DICKINSON LAW FIRM, LLC	07	135823	B	R&R	2020	11,092	12,069	1,091	30 Day	Processed late 2020 return.
VASCULAR SURGICAL ASSOCIATES	03	143633	B	R	2020	56,000	0		None	Duplicate for account of 124198.
CELTIC HERITAGE VENTURES INC	01	130100	B	R&R	2020	24,924	29,214	13,914	30 Day	Processed late 2020 return.
WIDDISS, MIKE R	01	136643	M	R	2020	10,369	0		None	Boat reported sold on 9/6/2019.



TMA Account Manager

11/12/2020

Date Approved By Board

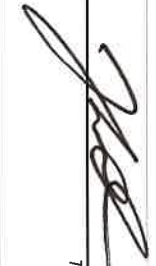


Chief Appraiser

Certify to BOE Agenda (P4)
11/12/2020

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
MARIETTA MARINE	Marietta Marine 1500 Kellogg Creek Rd Acworth, GA 30102 Danielle@mariettamarine.net	01	143856	2020	2020-306	16,319	Certify to BOE
MARIETTA MARINE	Marietta Marine 1500 Kellogg Creek Rd Acworth, GA 30102 Danielle@mariettamarine.net	01	143853	2020	2020-5794	5,834	Certify to BOE
MARIETTA MARINE	Marietta Marine 1500 Kellogg Creek Rd Acworth, GA 30102 Danielle@mariettamarine.net	01	143854	2020	2020-5795	9,489	Certify to BOE
MARIETTA MARINE	Marietta Marine 1500 Kellogg Creek Rd Acworth, GA 30102 Danielle@mariettamarine.net	01	143855	2020	2020-5796	6,906	Certify to BOE
UNIVERSAL ALLOY CORPORATION	Universal Alloy Corporation Attn: Rona Dinamore 180 Lamar Haley Parkway Canton, GA 30114-8018 Rona.Dinamore@universalalloy.com	03	71533	B	2020	47,677,129	Certify to BOE

TMA Account Manager



11/12/2020
 Date Approved By Board



Chief Appraiser

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020

Batch: 1 - Current Year Changes

Meeting Date: Thursday, November 12, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
92N02 - 033001	BCAC PROPERTIES LLC	\$319,700	\$639,400	CORRECTED PER PLAT 92N02-033003 COMBINED TO THIS PARCEL	
92N02 - 033003	WINDSONG PROPERTIES	\$319,700	\$0	COMBINED W/ 92N02-033001 PER PLAT	

M. A. Swindell

Steve Swindell

Gregg D. Boutilier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

07

1A: Commercial Appeal Changes

Meeting Date: 11/12/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06 022	VPCC CHEROKEE LLC RYAN, LLC	8,774,000	8,208,200	RESOLVED VIA VA (INCOME) - NO NOTICE RQD	5364	01
15N08 112 H	BRIDGE MILL AUTO CARE THE STALLINGS-RIBAR GROUP	849,620	792,000	RESOLVED VIA VA (COST) - NO NOTICE RQD	5076	01
15N12 240	THORNWOOD LLC REAL ESTATE WORKS 4 Y	810,200	725,000	RESOLVED VIA VALUE AGMNT (NO NOTICE RQD)	5425	07
15N18 014 B	EPIC CXXVI LLC PROPERTY TAX CONSULTANTS	2,610,800	2,416,000	VALUE AGREEMENT NO NOTICE (299C FROM 2019)	4967	07
15N24 182008	12926 HIGHWAY 92 LLC EQUITAX PROPERTY TAX ADVI	415,991	378,991	RESOLVED PER VA (10/27/2020)	5026	07
21N05 259 A	CHEROKEE COUNTY DEV AUTHORITY MARVIN F POER & COMPANY	7,493,143	7,075,089	RESOLVED VIA VA (NO NOTICE RQD)	5277	01
21N06 005 A	RAMSHIV INC THE STALLINGS-RIBAR GROUP	914,300	822,850	RESOLVED VIA VA (INCOME INFO - NO NOTICE RQD)	5409	01
7		21,868,054	20,418,130			

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EXEMPT DIGEST CHANGES

Tax Year: 2020

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, November 12, 2020

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N09 - -083	WELLSTAR HEALTH SYSTEM IN	\$36,522,000	\$32,506,900	EXEMPTED PORTION (PREV. 39.26 AC NOW 22.15AC) 501-(c) 3 HOSPITAL USE 04



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, November 12, 2020

EXEMPT DIGEST CHANGES

Tax Year: 2020

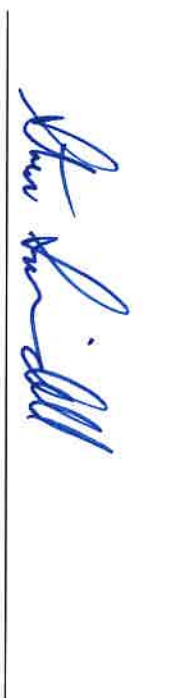
Batch: EX-2 - Current Year Changes

Meeting Date: Thursday, November 12, 2020

Map and Parcel	Owner's Name	Previous EXEMPT FMV	Current TAXABLE FMV	Explanation
02N03 - -143	MVS PROPERTIES	\$500,015	\$500,000	CORRECTED FROM EXEMPT TO TAXABLE CONVERSION ISSUE
15N09 - -083 D	WELLSTAR HEALTH SYSTEM IN	\$0	\$5,133,000	17.11 AC TAXABLE PORTION SPLIT FROM 15N09-083 VAC. NO USE <i>04</i>



Gregg D. Boutlier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, November 12, 2020

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2020

Meeting Date: 11/12/2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
22N08C-031	LAKE ARROWHEAD COMMUNITIES	\$324,200	\$80,000	IMPROVEMENT ON INCORRECT PARCEL AND DELETED FOR TAX YEAR 2020
91N28 - 006 A	FITZPATRICK, FRANKLIN			CHANGE TAX CODE FROM 03 (CANTON) TO 01 (COUNTY) FOR TAX YEAR 2020 (NO NOTICE REQUIRED)


Ricky Hitt, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/12/2020

3A: Residential Appeal Changes

Meeting Date: 11/12/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N11E 093	PHILLIPS WILLIAM R	521,400	500,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	3970	01
03N18A 008	MAGEE JEFFREY A	549,400	495,100	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	2883	01
14N10A 234	HESS PAUL R &	496,600	457,900	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	5798	03
15N27B 216	LAMBERT NANCY M. & EUGENE G.	509,000	458,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	4004	01
21N04A A056	MOSS ROBIN L &	792,406	715,106	ADJUSTED PER FIELD CHECK	2907	01
21N10A A135	ADAMS STEVEN A & HALLOCK LAW	1,526,006	1,310,306	VALUE AGREEMENT (NO NOTICE REQUIRED)	4291	01
6		4,394,812	3,937,112			

Andy P. Histo

Alan de Silva

3B: Residential Certify to BOE

Meeting Date: 11/12/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N06 030 D	CARMICHAEL JAMES NEAL &	472,800	472,800	CERTIFY TO BOARD OF EQUALIZATION	5797:01	
1		472,800	472,800			

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RURAL PROPERTY DIGEST CHANGES

Tax Year(s) : 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, November 12, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N05 - -041 A	DOBSON, ROGER GLENN & DO	\$62,600	\$0	FMV	FOR 2020 TY, THIS PARCEL DELETED DUE TO RIGHT-OF-WAY ACQUISITION (14348/1099)
15N20 - -382 B	MIXON, CHRISTOPHER D.	\$0	\$0	FMV	NO CHANGE IN VALUE; PER CITY OF HS, THIS PARCEL CITY CODE CHANGED FROM 01-COUNTY TO 04-HOLLY SPRINGS FOR 2020 TY


 Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

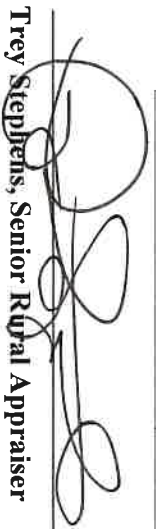
Tax Year(s) : 2020

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, November 12, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
14N24 - -252	RYAN, KEVIN C. & RYAN, CIND	\$0	\$358,650	FMV	2013 COVENANT RELEASED W/ NO PENALTY DUE TO AGE 65 PROVISION; REMOVED ESY FOR 2020 TY
		\$12,229	\$0	CUV	


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5CB

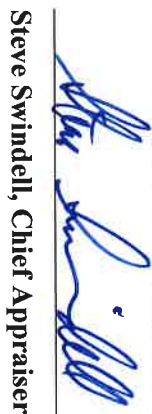
Conservation Use Breaches

Meeting Date:

Thursday, November 12, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
13N07 - -039 A	RAPPAPORT, JARROD	\$0 \$86,196	\$984,400 \$0	FMV CUV	2018 COVENANT BREACHED W/ FULL PENALTY FOR 2020 TY; REMOVED ESV
14N24 - -252	RYAN, KEVIN C. & RYAN, CIND	\$0 \$12,229	\$358,650 \$0	FMV CUV	2013 COVENANT RELEASED W/ NO PENALTY DUE TO AGE 65 PROVISION; REMOVED ESV FOR 2020 TY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Meeting Date: Thursday, November 12, 2020

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N13 - -035	KONONEN, PATSY T.	2020 COVENANT RELEASED W/ NO PENALTY BEFORE 1ST YEAR BILL PAID; REMOVED ESV FOR 2020 TY
14N14 - -064	MCPHERSON, SANDRA D. & MART	2020 COVENANT RELEASED W/ NO PENALTY BEFORE 1ST YEAR BILL PAID; REMOVED ESV FOR 2020 TY
14N24 - -252	RYAN, KEVIN C. & RYAN, CINDY S.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Meeting Date: Thursday, November 12, 2020

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N27 - -001	MCDANIEL, KIM & REINERT, SUS	2020 COVENANT RELEASED BEFORE 2020 TAX BILL PAID; NO PENALTY
13N07 - -039 A	RAPPAPORT, JARROD	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N13 - -035	KONONEN, PATSY T.	2020 COVENANT RELEASED W/ NO PENALTY BEFORE 1ST YEAR BILL PAID; REMOVED ESV FOR 2020 TY
14N14 - -064	MCPHERSON, SANDRA D. & MART	2020 COVENANT RELEASED W/ NO PENALTY BEFORE 1ST YEAR BILL PAID; REMOVED ESV FOR 2020 TY
14N24 - -252	RYAN, KEVIN C. & RYAN, CINDY S.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser