

Cherokee County Board of Tax Assessors
Regular Meeting
November 23, 2020

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: November 12, 2020 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

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

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P3, Appeals

Mobile Home Department, Janet Hall, Senior Appraiser
Batch MH-1, Current Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1, Commercial Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser
Batch 3, Digest Changes
Batch 3A, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser
Batch 5, 2020 Digest Changes
Batch 5A, Appeal Changes
Batch 5CB, CUVA Breaches
Batch 5CR, CUVA Releases

VI. Chief Appraiser's Report

VII. Attorney's Report/Executive Session

VIII. Adjournment

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 11/23/2020

PROPERTY ID	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	CITY CODE
92N05A-244006	DUTTON EDWARD	ESS(L20)	GRANTED EXEMPTION, UPDATED DOCS	239,800	7A



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Appeals Agenda (P3)
11/23/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
UNIVERSAL ALLOY CORPORATION	02	145468	B	R	2020	22,394	0		None	2020-247	Signed Value Agreement.
UNIVERSAL ALLOY CORPORATION	02	141317	B	R&R	2020	4,452,318	7,789,328	636,524	None	2020-248	Signed Value Agreement.
UNIVERSAL ALLOY CORPORATION	03	141316	B	R&R	2020	27,027,123	24,065,037	645,228	None	2020-249	Signed Value Agreement.



TMA Account Manager



Chief Appraiser

11/23/2020
 Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 11/23/2020

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
THACKER, BEN JAMES	02N01 203 MH03090		\$0	\$9,400	ADD TO 2020 PREBILL DIGEST - NOID AT TIER CONFERENCE
MODULAR SPACE CORP ATTN: T	15N06 078 001 MH06356		\$56,900	\$0	REMOVE FROM 2020 PREBILL DIGEST. MH RETURNED ON PERSONAL PROPERTY RETURN FOR WILLIAMS SCOTSMAN, INC
MODULAR SPACE CORPORATION	15N16 068 001 MH06175		\$45,100	\$0	REMOVE FROM 2020 PREBILL DIGEST. MH RETURNED ON PERSONAL PROPERTY RETURN FOR WILLIAMS SCOTSMAN, INC
MODULAR SPACE CORPORATION	15N16 068 001 MH06175		\$45,100	\$0	REMOVE FROM 2019 PREBILL DIGEST. MH RETURNED ON PERSONAL PROPERTY RETURN FOR WILLIAMS SCOTSMAN, INC

SENIOR APPRAISER: 

CHIEF APPRAISER: 

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020

Batch: 1 - Current Year Changes

Meeting Date: Monday, November 23, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
03N01 - 059	QUARLES, LARRY	\$294,600	\$108,400	CORRECTED CONVERSION ERROR	
03N02 - 030 A	JL METALS HOLDING LLC	\$744,810	\$714,810	CORRECTED ACREAGE PER MISSED DEED	
03N02 - 030 J	TAGH LLC	\$0	\$39,500	CELL TOWER SPLIT FROM 03N02-030A PER MISSED DEED	

Gregg D. Boutlier

Steve Swindell

Gregg D. Boutlier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser


RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2020

Meeting Date: 11/23/2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
91N17 - A-013	VIRVES, CRISTINA BARTOLO	\$158,530	\$93,830	REMOVED SECOND IMPROVEMENT AND PUT ON OTHER PARCEL FOR TAX YEAR 2020
91N17 - A-013 A	HERNANDEZ, JOSE	\$25,500	\$90,200	ADDED IMPROVEMENT FROM OTHER PARCEL FOR TAX YEAR 2020
92N04 - -004	EVANS, ELMER L.	\$522,560	\$428,360	ERROR CORRECTION FOR TAX YEAR 2020


Ricky Hitt, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/23/2020

3A: Residential Appeal Changes

Meeting Date: 11/23/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N07A 015	SHADOW FIGHTER LLC	999,200	941,401	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	2769:01	
03N18E 006	MCFARLIN GEORGE TIMOTHY & HLR LAW	925,600	900,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	3956:01	
03N18E 027	PRICE DANIEL G	1,030,800	1,000,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	4735:01	
15N08 056	HEBRANK WILLIAM C. & WILLMA R.	549,280	480,380	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	3041:01	
22N08D 009	2012 MIFP LLC	396,500	375,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5248:01	
22N08D 010	2012 MIFP LLC	396,500	350,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5249:01	
6		4,297,880	4,046,781			

Paul J. H. H.

Alan W. H.

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, November 23, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N03 - -130	CALVERT, DUSTIN A. & CALVE	\$699,900	\$388,000	FMV	PER MAPPING, LATE DEED WORKED FOR THE 2020 TY; NEW NOTICE
02N03 - -130 A	WELCOME HOME RENTALS, LL	\$0	\$320,500	FMV	PER MAPPING, NEW PARCEL. LATE DEED WORKED FOR THE 2020 TY; NEW NOTICE
02N10 - -021 B	JOYNER, JOY	\$864,040	\$346,440	FMV	ERROR IN CONVERSION; POOL VALUE ADJUSTED FOR 2020 TY; NEW NOTICE
15N14 - -290	MCCURLEY, MELITA JANE	\$441,400	\$227,700	FMV	ERROR IN LAND VALUE; PROPERTY SPLIT PER DEED FOR 2020 TY; NEW NOTICE
15N14 - -290 B	MCCURLEY, DAVID KARL	\$121,300	\$226,200	FMV	ERROR; HOUSE MOVED TO THIS PARCEL FROM 15N14-290 FOR 2020 TY; NEW NOTICE

Trey Stephens, Senior Rural Appraiser



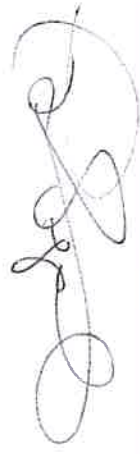
Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 11/23/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N07 033 G	MARTIN RUSSELL OWEN	327,400	324,100	CORRECTED PER OFFICE REVIEW. SEND 30DAY.	5799 01	
1		327,400	324,100			



RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Monday, November 23, 2020

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N20 - -006	REINHARDT HILL LEGACY HOL	\$960,600 \$60,664	\$960,600 \$0	FMV CUV	2019 COVENANT BREACHED W/ FULL PENALTY FOR 2020 TY; REMOVED ESV FOR 2020 TY

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser


RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Meeting Date: Monday, November 23, 2020

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N20 - 006	REINHARDT HILL LEGACY HOLDI	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser