

**Cherokee County Board of Tax Assessors
Regular Meeting
December 22, 2020**

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: December 10, 2020 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, Appeals Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Batch EX-2, Current Year Changes

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, Current Digest Changes

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

VI. Approval of the 2021 Board of Assessor's Meeting Schedule

VII. Chief Appraiser's Report

VIII. Attorney's Report/Executive Session

IX. Adjournment

BOA Standard Agenda (P1)
12/22/2020

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ACEL DEALER SERVICES	01	145621	B	R	2020	67,455	1,559		None	Processed 2020 return as reported
OLYMPUS AUTO BROKERS LLC	07	145412	B	R	2020	11,915	0		None	Upon research with City of Woodstock. Business is closed.
EAGLE BUSINESS CREDIT LLC	07	145404	B	R	2020	10,695	0		None	Upon research with City of Woodstock. Business is closed.
CRAWLEY PATRICIA	01	118439	M	R	2020	860	860		30 Day	Updated Tax district from 07 to 01.
PENSION RESOURCE GROUP INC	07	145416	B	R	2020	24,300	0		None	Upon research with City of Woodstock. Business is closed.
LA BAMBIA MEXICAN BAR & GRILL	04	139587	B	R&R	2020	28,822	28,822		30 Day	Updated tax district to 04
LAS PALMAS	04	146223	B	NOD	2020	0	41,000		45 Day	New business
TACOS AND BEER #2 LLC	04	143269	B	R&R	2020	63,426	63,426		30 Day	Updated tax district to 04


TMA Account Manager


Chief Appraiser

12/22/2020
Date Approved By Board

BOA Appeals Agenda (P3)
12/22/2020

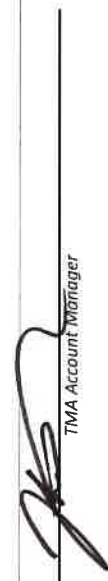
Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
ADVANCE AUTO PARTS #106055	01	115934	B	R&R	2020	310,438	303,568		None	2020-260	Signed Value Agreement.
ADVANCE AUTO PARTS #106780	01	125327	B	R&R	2020	470,302	463,756		None	2020-261	Signed Value Agreement.
ADVANCE AUTO PARTS #106800	03	64021	B	R&R	2020	502,901	493,473		None	2020-262	Signed Value Agreement.
ADVANCE AUTO PARTS #106824	07	113646	B	R&R	2020	497,123	479,543		None	2020-259	Signed Value Agreement.
ADVANCE AUTO PARTS #6444	01	109988	B	R&R	2020	356,151	350,718		None	2020-258	Signed Value Agreement.
ALDI INC	03	136177	B	R&R	2020	678,023	611,231		None	2020-265	Signed Value Agreement.
ALDI INC #053	07	115256	B	R&R	2020	530,161	502,631		None	2020-263	Signed Value Agreement.
ALDI INC #42	01	130501	B	R&R	2020	534,362	503,264		None	2020-264	Signed Value Agreement.
APPLEBEES	03	129598	B	R&R	2020	225,616	190,063		None	2020-283	Signed Value Agreement.
APPLEBEES RESTAURANT	07	135992	B	R&R	2020	316,697	297,117		None	2020-284	Signed Value Agreement.
BEALLS OUTLET STORE #572	03	129524	B	R&R	2020	256,455	242,235		None	2020-266	Signed Value Agreement.
DOLLAR TREE STORES INC	03	133642	B	R&R	2020	226,651	211,444		None	2020-272	Signed Value Agreement.
DOLLAR TREE STORES INC	03	138458	B	R&R	2020	213,066	197,616		None	2020-273	Signed Value Agreement.
DOLLAR TREE STORES INC	07	64474	B	R&R	2020	255,982	244,379		None	2020-274	Signed Value Agreement.
DOLLAR TREE STORES INC	03	71738	B	R&R	2020	211,973	203,250		None	2020-275	Signed Value Agreement.
DOLLAR TREE STORES INC	01	86715	B	R&R	2020	186,132	180,073		None	2020-276	Signed Value Agreement.
DOLLAR TREE STORES INC	01	143886	B	R&R	2020	239,337	222,469		None	2020-277	Signed Value Agreement.
DOLLAR TREE STORES INC	04	141538	B	R&R	2020	170,311	160,908		None	2020-278	Signed Value Agreement.
FAMILY DOLLAR STORES OF GEORGIA LLC	03	101757	B	R&R	2020	149,739	145,549		None	2020-279	Signed Value Agreement.

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
FAMILY DOLLAR STORES OF GEORGIA LLC	01	115439	B	R&R	2020	127,590	124,437		None	2020-271	Signed Value Agreement.
HARBOR FREIGHT TOOLS USA INC	03	139853	B	R&R	2020	568,446	554,993		None	2020-280	Signed Value Agreement.
HFD NO 55 INC - 130	07	133860	B	R&R	2020	593,963	593,151		None	2020-282	Signed Value Agreement.
HOBBY LOBBY STORES INC #820	01	141475	B	R&R	2020	1,171,303	1,115,131		None	2020-281	Signed Value Agreement.
LONGHORN OF CANTON #5112	03	79641	B	R&R	2020	159,593	144,189		None	2020-268	Signed Value Agreement.
LONGHORN OF WOODSTOCK #5119	07	86668	B	R&R	2020	200,775	178,436		None	2020-269	Signed Value Agreement.
MAIDENFORM INC	07	133883	B	R&R	2020	115,739	113,857		None	2020-279	Signed Value Agreement.
OLIVE GARDEN, THE	03	122305	B	R&R	2020	230,460	206,618		None	2020-267	Signed Value Agreement.
RED LOBSTER RESTAURANTS LLC	03	94702	B	R&R	2020	279,215	258,056		None	2020-285	Signed Value Agreement.
STEAK N SHAKE	07	112918	B	R&R	2020	146,813	131,855		None	2020-286	Signed Value Agreement.
KOHL'S DEPARTMENT STORE INC	03	122089	B	R&R	2020	3,253,644	1,998,085		None	2020-5801	Signed Value Agreement.
KOHL'S DEPARTMENT STORE INC	07	99837	B	R&R	2020	3,661,253	2,213,866		None	2020-5800	Signed Value Agreement.


TMA Account Manager

12/22/2020

Date Approved By Board


Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date: 12/22/2020 Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 144F-7	EAGLE DRIVE CENTRE LLC JM MUDD REALTY ADVISORS L	720,740	662,540	2ND APPEAL VALUE AGREEMENT (NO NOTICE REQUIRED)	5391 '01	
1		720,740	662,540			

Mr. A. Mudd

A. Mudd

EXEMPT DIGEST CHANGES

Tax Year: 2020

Batch: EX-2 - Current Year Changes

Meeting Date: Tuesday, December 22, 2020

Map and Parcel	Owner's Name	Previous EXEMPT FMV	Current TAXABLE FMV	Explanation
21N05 - -259	CHEROKEE 75 INVESTORS LLC	\$1,246,800	\$1,560,000	LATE DEED & NOT ON DEV. AUTH. SPREADSHEET. NEEDS 45 DAY NOTICE



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Tuesday, December 22, 2020

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RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2020

Meeting Date: 12/22/2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N11G--002	SETTLE, LAURA LYNN & MICAH ELI	\$647,300	\$582,300	CORRECTION ERROR FOR TAX YEAR 2020



Ricky Hitt, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 12/22/2020

3A: Residential Appeal Changes

Meeting Date: 12/22/2020 Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N18 132	SEVERINSEN JOHN J. &	967,300	915,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4778	01
14N18B 042	MOUNTAIN RESERVE LLC	40,000	35,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4853	03
15N06K 092	NUNEZ ELIZABETH A FLORES	240,000	229,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4359	01
15N15C 168	DEBEVC MIRIAM JANE	224,080	207,880	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4888	01
21N12G 043	FREEMAN JAMES E	450,044	449,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4854	01
5		1,921,424	1,836,680			

Handwritten signature: Nancy J. H. H.

Handwritten signature: Steve K. Hill

3B: Residential Certify to BOE

Meeting Date: 12/22/2020 Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N06C 038	PAS JOHN RONALD SR JESSICA MCGHEE	257,510	246,610	CERTIFY TO THE BOE (2nd appeal)	4741 01	
1		257,510	246,610			


RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5 Current Tax Year Changes

Meeting Date: Tuesday, December 22, 2020

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	CUV	CUV	
14N28 - -027	FURBUSH, DANIEL	\$174,000	\$0	\$159,900	\$0	FMV	CUV	PER 2019 DEED, 1.50 AC SPLIT FROM THIS PARCEL TO CREATE 14N28-027A FOR 2020 TY; NEW NOTICE
14N28 - -027 A	POOLE, DOUGLAS H. SR. ESTAT	\$0	\$0	\$48,600	\$0	FMV	CUV	PER 2019 DEED, THIS TRACT CREATED FROM 14N28-027 FOR 2020 TY; NEW NOTICE


 Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Batch # 5CB

Conservation Use Breaches

Meeting Date: Tuesday, December 22, 2020

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	
03N11 - -113 B	HALEY FARMS PROPERTY, LLC	\$0	\$0	\$462,100	FMV	2014 COVENANT BREACHED W/ FULL PENALTY FOR 2020 TAX YEAR; REMOVED ESV
		\$10,845	\$0	\$0	CUV	
14N19 - -094 A	WEATHERBY, STEVEN E.	\$0	\$0	\$149,800	FMV	2018 COVENANT BREACHED W/ FULL PENALTY FOR 2020 TAX YEAR; REMOVED ESV
		\$8,138	\$0	\$0	CUV	



Trey Stephens, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2020

Meeting Date: Tuesday, December 22, 2020

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N11 - -113 B	HALEY FARMS PROPERTY, LLC	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N27 - -001	MCDANIEL, KIM & REINERT, SUS	2020 COVENANT RELEASED BEFORE 2020 TAX BILL PAID; NO PENALTY
14N19 - -094 A	WEATHERBY, STEVEN E.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


 Trey Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the December 10, 2020 Meeting

Members Present: Larry Berry, MaryBeth Burnette, Daniel Clifford, Dennis Conway and Tommy Mann were present for the meeting.

Staff Present: Steve Swindell, Trey Stephens, Ricky Hitt and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

Call to Order: Larry Berry called the meeting to order at 9:00am.

Adoption of Agenda: Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by Tommy Mann and approved by all Members.

Approval of Minutes: Motion by MaryBeth Burnette to approve the November 23, 2020 minutes, seconded by Daniel Clifford and approved by all Members.

Public Comments: None.

New Business: Motion by MaryBeth Burnette to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch 1, Batch 1A, Batch 3A and Batch 5 to consent agenda and follow staff recommendations, seconded by Daniel Clifford and approved by all Members.

I. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Record

Batch E-1, 2020 Dropped Exemptions

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, Appeals Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Digest Changes

Batch 1A, Appeal Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3A, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser

Batch 5, Current Digest Changes

December 10, 2020

II. Motion by MaryBeth Burnette to reschedule the December 21, 2020 Board of Assessor's Meeting to Tuesday, December 22, 2020, seconded by Daniel Clifford

III. Chief Appraiser Report:

Steve reviewed the current Budget Report.

We received a request for redaction of pictures from our website. Darrell explained there is not an expectation of privacy to justify honoring the request.

Steve and Trey met with "Just Appraised" regarding a quote of \$12000 to \$15000 a year for their online exemption application. The Board asked for feedback from the counties that currently use the service.

The Board of Equalization ruled in favor of the county in 2 Personal Property Freeport cases this week.

The 1st virtual CAVEAT conference will be from 9:00am – 1:00pm on December 21st.

The cities held another meeting with the county last week. Darrell suggested we reduce communication with the cities due to continuing negotiations engaged in with the county.

The next meeting will be Tuesday, December 22, 2020 at 9:00 AM.

I. Attorney's Report / Executive Session: None

II. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Dennis Conway and approved by all Members.

Larry Berry, Chairman



Jenny Thomas, Secretary