

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**February 11, 2021**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: January 28, 2021 Meeting**

**IV. Public Comments**

**V. New Business:**

Front Office, Becky Parker, Receiver of Records

**Batch E-1**, Dropped Exemptions 2021

**Batch E-1-1**, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3**, Digest Changes

**Batch 3A**, Appeal Changes

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes

Commercial/Industrial Department, Gregg Boutilier, Senior Appraiser

**Batch EX-1**, Current Year Changes

Rural Department, Trey Stephens, Senior Appraiser

**Batch 5CB**, Conservation Use Breaches

**Batch 5CR**, CUVA Releases

**VI. Chief Appraisers Report**

**VII. Attorney's Report / Executive Session**

**VIII. Adjournment**

# BATCH E-1 DROPPED EXEMPTIONS 2021

Meeting Date: 2/11/2021

TAX YEAR 2021

<u>PROPERTY ID</u>	<u>NAME</u>	<u>EXEMPTION</u>	<u>REASON</u>
13N06 - 122	ESSISCH LYDIA M	L05(ESC)	DECEASED
15N27 - 031	SMITH LAVANE (THE ESTATE OF)	L05(ESC)	DECEASED
21N10F- 076	TERRY MICHAEL D	L08(EL6)	MOVED TO FLORIDA



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 02/11/2021

PROPERTY ID	NAME	EXEMPTION	REASON	ORIGINAL BASE VALUE	CITY CODE
02N03B-109	LAWRENCE DAVID R	L20(S5)	UPDATED DOCUMENTS	257,000	01

  
Becky Parker

Becky Parker, Senior Appraiser

  
Steve Swindell

Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
2/11/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BLOOM HAIR DESIGN	03	125612	B	R	2020	17,065	0		None	This account is a duplicate of 143634.
CHILDRENS LEADERSHIP CC ACADEMY LLC	04	146262	B	NOD	2020	0	14,435	14,435	45 Day	This is the new owner of this business as of 1/1/2020. Transferred assets from previous owner (134543).
CROSSFIT HOLLY SPRINGS	04	133799	B	R	2020	18,302	0		None	TP provided bill of sale indicating the business was sold on 1/1/2019. Confirmed new owner is filing under 145603.
DOCTORS EXCHANGE OF GEORGIA PC	07	141644	B	R	2020	82,655	0		None	The assets for this business are being reported under Account 61412.
DOVER JOHN R	01	136944	M	R	2020	17,500	0		None	TP provided 2020 tax bill from Bartow to show boat is being taxed there.
GATE CITY BREWING CO LLC	07	145407	B	R	2020	44,140	0		None	This account was created in error for 2020 based on an outdated Business License report. Per communication w/ City of Woodstock, this business was not active as of 1/1/2020.
GERICK MELO J	01	139580	B	R	2020	10,036	0		None	TP provided BOS showing boat sold on 3/2/2018.
GRAHAM, CHRISTOPHER R	01	143137	M	R	2020	1,736	0		None	TP provided BOS showing boat sold on 5/2/2019.
GRAHAM, CHRISTOPHER R	01	143767	M	R&R	2020	616	616		None	This account is no longer taxable after 143137 was deactivated for 2020.
GRAHAM, CHRISTOPHER R	01	143766	M	R&R	2020	1,680	1,680		None	This account is no longer taxable after 143137 was deactivated for 2020.
GRAHAM, CHRISTOPHER R	01	143765	M	R&R	2020	929	929		None	This account is no longer taxable after 143137 was deactivated for 2020.
GRAHAM, CHRISTOPHER R	01	143764	M	R&R	2020	1,044	1,044		None	This account is no longer taxable after 143137 was deactivated for 2020.
GRAHAM, CHRISTOPHER R	01	143763	M	R&R	2020	950	950		None	This account is no longer taxable after 143137 was deactivated for 2020.
GRAHAM, CHRISTOPHER R	01	143136	M	R&R	2020	589	589		None	This account is no longer taxable after 143137 was deactivated for 2020.
GRAHAM, CHRISTOPHER R	01	142059	M	R&R	2020	366	366		None	This account is no longer taxable after 143137 was deactivated for 2020.

BOA Standard Agenda (P1)  
2/11/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
HIRSCH, MICHAEL	01	144678	M	R	2020	18,068	0	0	None	This boat is located in and being taxed by Forsyth County.
HWY 92 FURNITURE LLC	07	143530	B	R	2020	81,050	0	0	None	TP provided termination of lease agreement indicating business was not operation on 1/1/2020.
REILLY THOMAS JR	01	140134	M	R	2020	16,038	0	0	None	TP provided BOS showing boat sold on 1/15/2018.
SAVANNAH HILLS FAMILY CHIROPRACTIC PC	07	145411	B	R	2020	39,365	0	0	None	This account was created in error for 2020 based on an outdated Business License report. Per communication w/ City of Woodstock, this business was not active as of 1/1/2020.
SCARLETT'S DESSERT SOLUTIONS LLC	07	145410	B	R	2020	20,250	0	0	None	This account was created in error for 2020 based on an outdated Business License report. Per communication w/ City of Woodstock, this business was not active as of 1/1/2020.
SMART BUILDER SOLUTIONS LLC	07	145408	B	R	2020	20,990	0	0	None	This account was created in error for 2020 based on an outdated Business License report. Per communication w/ City of Woodstock, this business was not active as of 1/1/2020.
STOUTENBURG MATT	01	137527	M	R	2020	18,174	0	0	None	TP provided bill of sale showing boat sold on 4/6/2018.
THE SOURCE FOR FLOORS LLC	07	145415	B	R	2020	25,485	0	0	None	This account was created in error for 2020 based on an outdated Business License report. Per communication w/ City of Woodstock, this business was not active as of 1/1/2020.
VAN HORN ROY JR M	01	145361	M	R	2020	31,361	0	0	None	TP provided 2020 tax bill from Bartow to show boat is being taxed there.

  
TMA Account Manager

  
Chief Appraiser

2/11/2021  
Date Approved By Board

**RESIDENTIAL DIGEST - Batch: 3**

**Tax Year: 2021**

**Meeting Date: 02/11/2021**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N17B- -123	HOLLAND, JOHNATHAN MARC & REBECCA D	\$257,830	\$239,530	ERROR CORRECTION FOR TAX YEAR 2020

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Ricky Hitt, Senior Residential Appraiser



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Steve Swindell, Chief Appraiser



**DATE APPROVED BY BOA: 02/11/2021**

# 3A: Residential Appeal Changes

Meeting Date: 02/11/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N27 083	KROHN KRISTAN	562,100	531,311	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	4200 01	
14N12C 222	XCELL INVESTMENTS OF GEORGIA EQUITAX PROPERTY TAX ADVI	181,000	170,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5024 03	
14N24B 055	BRUDIGA HOLDINGS LLC EQUITAX PROPERTY TAX ADVI	206,460	195,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	5106 03	
3		949,560	896,311			

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**MOBILE HOME DIGEST CHANGES**

**BATCH #: MHI**

**MEETING DATE: 2/11/2021**

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
BLANKINSHIP, MILTON O	03N02 044A 5327323		\$0	\$19,441	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
CASH, GENE STANLEY OR ALLEN	04N08 054 5329605		\$0	\$2,762	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
ALLEN, DELENNNA MICHELLE	04N08 066 5329612		\$0	\$4,483	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
WRIGHT, CURTIS & SARAH	14N10 004 5547048		\$0	\$17,883	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
MILLS, KERMIT R (LE)/O HUFST	14N20 078 5609995		\$0	\$9,371	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
GRADY, JIMMY M & KATHY L	14N25 012A 5611260		\$0	\$8,567	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
ENGLAND WILLIAM VIRGIL	14N29 112 5612402		\$0	\$3,128	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
CHILDS, MOLLY J	15N03 042 5612802		\$0	\$39,391	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
SMITH, VANETTE & TOWNSEND, J	15N14 007A 5612957		\$0	\$6,345	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
GOODSON KATHRYN HAMMOND	15N18E 018 MHT04969		\$2,469	\$500	CHANGE PER RETURN F C COND OF INSIDE OF MH CHANGED 14LUE 2021 TAX YEAR
COOK, AARON	15N19 011 5619268		\$0	\$2,134	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
JOHNSON, ROBERT E & JESSICA	15N23 091 5613506		\$0	\$10,140	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED

**DATE APPROVED BY B.O.A. Thursday, February 11, 2021**



BATCH #: MHI

MEETING DATE: 2/11/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
PEDRAZA, ENRIQUE BLANCO	1SN25 095 5619451		\$0	\$26,545	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
JONES, WILLIAM D	1SN28 324 5613570		\$0	\$18,300	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
SCI PROPERTIES LLC	21N06 264 5469663		\$0	\$5,930	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
MARTIN, ELTON RAY	21N12E 067 5472248		\$0	\$3,011	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
GRAMLING, BROOKE & CAROL	22N02 072C 5461921		\$0	\$17,775	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED
KARP, KIMBERLY	23N02 040A 5320098		\$0	\$21,880	ADD TO 2021 PREBILL DIGEST EXEMPTIONS REMOVED

SENIOR APPRASIER:



CHIEF APPRAISER:



**EXEMPT DIGEST CHANGES**

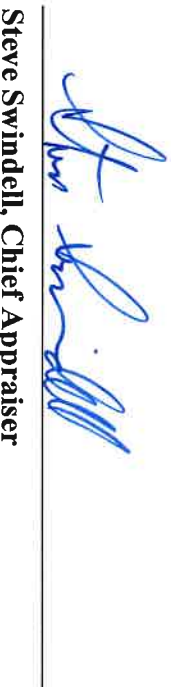
Tax Year: 2020

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, February 11, 2021

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
03N13 - -051	STATE OF GEORGIA	\$794,600	\$794,600	PUBLIC PROPERTY (CORRECTED STRATA)
04N08 - -002	STATE OF GEORGIA	\$1,644,800	\$1,644,800	PUBLIC PROPERTY (CORRECTED STRATA)

  
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 Gregg D. Boutilier, Sr. Commercial Appraiser

  
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 Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, February 11, 2021

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, February 11, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N23 - -198	COCHRAN, E. W. & COCHRAN, E	\$927,500	\$927,500	FMV	2013 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER; REMOVED ESY FOR 2021 TY
03N23 - -230	COCHRAN, E. W. & COCHRAN, E	\$260,200	\$260,200	FMV	2013 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER; REMOVED ESY FOR 2021 TY
		\$6,764	\$0	CUV	

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, February 11, 2021

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N23 - -198	COCHRAN, E.W. & COCHRAN, EDI	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N23 - -230	COCHRAN, E.W. & COCHRAN, EDI	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

**Minutes of Cherokee County  
Board of Tax Assessors Meeting**

January 28, 2021

**Members Present:** Daniel Clifford, Dennis Conway, Mary Beth Burnette and Tommy Mann were present for the meeting.

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

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

**Call to Order:** Dennis Conway called the meeting to order.

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

**Approval of Minutes:** Motion by MaryBeth Burnette to approve the January 14, 2021 minutes, seconded by Tommy Mann and approved by all Members.

**Public Comments:** None.

**New Business:** Motion by MaryBeth Burnette to move Batch P1, Batch P3, Batch 3A, Batch 3P, Batch MH1, Batch 1P, Batch U-P, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

**IV. New Business:**

**Consent Agenda:**

**Digest Changes:**

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

**Batch P3**, Appeals Agenda

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3A**, Appeal Changes

**Batch 3P**, 2020 Changes

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes

Commercial/Industrial Department, Gregg Boutilier, Senior Appraiser

**Batch 1P**, 2020 Commercial Digest Changes

**Batch U-P**, 2020 Utility Digest Changes

Rural Department, Trey Stephens, Senior Appraiser

**Batch 5CB**, CUVA Breaches

**Batch 5CR**, CUVA Releases

**V. Chief Appraiser Report:**

2021 Budget Review. The January 29<sup>th</sup> paychecks reflect the approved additional 4% salary increase.

County Manager Cooper hosted an Executive Leadership Team Meeting last Thursday where he announced May 31, 2021 as his retirement date.

Steve had a meeting with Mr. Cooper immediately following and they discussed the 2021 Budget, as well as our 1<sup>st</sup> floor remodel. Steve and Matt Williams then discussed the projected floor plans and the final proposal was then presented to the Board.

Mr. Cooper advised Steve that the Tax Assessor's office will be able to obtain the basement before the end of this budget year. The additional space will likely result in a staff re-organization.

Congratulations to MaryBeth Burnette for her re-appointment to a new 6-year term on our Board.

Darrell devised a temporary COVID-19 office policy that Steve has signed into place effective immediately.

The next BOA meeting will be Thursday February 11, 2021 at 9 AM.

**VI. Executive Session:** None

**VII. Adjournment:** Motion by Marybeth Burnette to adjourn the Regular Meeting, seconded by Daniel Clifford and approved by all Members.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary