

Cherokee County Board of Tax Assessors
Regular Meeting
February 25, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: February 11, 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 3P, Prior Year Changes

Mobile Home Department, Janet Hall, Senior Appraiser
Batch MH1, Digest Changes
Batch 2D, Prebill Appeals

Commercial/Industrial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

Rural Department, Trey Stephens, Senior Appraiser
Batch 5CA, CUVA Approvals
Batch 5CB, CUVA Breaches
Batch 5CC, CUVA Continuation
Batch 5CR, CUVA Releases

VI. Chief Appraisers Report

VII. Attorney's Report / Executive Session

VIII. Adjournment

BATCH E-1 DROPPED EXEMPTIONS 2021

Meeting Date: 2/25/2021

PROPERTY ID	NAME	EXEMPTION	REASON
02N02C-066	ALVIZUA FLORES RAUL IVAN	L13(ES1)	FILED FOR HOMESTEAD ON 14N15C-321 FOR TY 21
02N06A-066	BARRETT JOHN WILLIAM	L13(ES1)	PER PO FORWARDING
02N07 - 106	SEGERS JERRY W	L01(ES3)	RENTAL PROPERTY
02N08 - 059	BRANTNER AARON	L13(ES1)	PER PO FORWARDING
03N04A-007	KOVIAC MARK J	L13(ES1)	PER PO FORWARDING
03N10 - 197	BAGWELL PATRICIA K	L05(ESC)	PER PO FORWARDING
03N18 - 156	BERGER GUNNAR WILHELM	L13(ES1)	PER PO FORWARDING
03N22 - 016	BROOKS JODI	L13(ES1)	PER PO FORWARDING
14N14 - 056	WELCHEL CAROLYN	L05(ESC)	OWNER DECEASED 11/10/20
14N15C- 183	AMOR LAILA T	L13(ES1)	MOVED 12/30/2020
14N18A- 018	BLALOCK LOWELL F & CAMILLA A	L08(EL6)	PER PO FORWARDING
14N29A- 008	HENDRIX HOYLE & MAGIE	L01(ES3)	APPLIED IN PICKENS COUNTY
15N02B- 436	CHALMERS JEFFREY R	L13(ES1)	PER PO FORWARDING
15N03A- 272	ASH JAMES H	L13(ES1)	PER PO FORWARDING
15N04B- 165	BURKES SAMUEL L & JEANIE M	L01(ES3)	PER PO FORWARDING
15N04F- 072	GRATTON LOIS M	L01(ES3)	MOVED TO COBB COUNTY
15N08D- 095	BLAKE DOUGLAS M & SANDRA A	L13(ES1)	PER PO FORWARDING
15N08G- 070	BADDERS WILLA D-TRUSTEE	L06(ESC)	PER PO FORWARDING
15N08G- 132	ADAMS HEATHER	L13(ES1)	PER PO FORWARDING
15N11B- 076	ARGONIS CONNIE-TRUSTEE	L01(ES3)	PER PO FORWARDING
15N11D- 114	BUTLER LAURA D	L13(ES1)	PER PO FORWARDING
15N11H- 074	AZIZ MALIK	L13(ES1)	PER PO FORWARDING
15N14E- 031	PEREZ MIGUEL ANGEL	L13(ES1)	FILED FOR EXEMPTIONS ON 04N08-015 FOR TY 21

PROPERTY ID	NAME	EXEMPTION	REASON
15N17D-143	BURKE J C JR & HELEN C	L05(ESC)	PER PO FORWARDING
15N20 - 339	BALSEIRO AMY J	L13(ES1)	PER PO FORWARDING
15N23D-176	BORN TIFFANY	L13(ES1)	PER PO FORWARDING
15N24 - 156	ALLGOOD ADAM EDWARD	L13(ES1)	PER PO FORWARDING
15N27A-011	NORTON JOHN F	L01(ES3)	OWNER DECEASED
21N09C-050	BAYLER JAMES R	L05(ESC)	PER PO FORWARDING
21N09D-109	BENTLEY JAY	L13(ES1)	PER PO FORWARDING
21N11H-038	MUNROE BARBARA A	L01(ES3)	MOVED TO COBB COUNTY
21N12B-389	PIERCE TINA	L05(ESC)	OWNER DECEASED(BENJAMIN SUDEETH)
22N06 - 130	MITCHELL KENNETH L	L13(ES1)	FILED FOR EXEMPTIONS ON 22N11-105 FOR TY 21
92N05 - 069	BORDERS SAFAH P	L05(ESC)	PER PO FORWARDING
92N05B-024	BOTWIN CHARLES W	L13(ES1)	PER PO FORWARDING
94N06 - 005	ANDERSON J BRISTOW-TRUSTEE	L13(ES1)	PER PO FORWARDING

Becky Parker

Becky Parker, Senior Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 2/25/2021

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
15N07H- 141	WALKER KEN	L01(ES3)	5122 MILLWOOD DR	01	641400
15N16G- 028	KNAPP CHRISTOPHER T	L20(ES5)	1579 RIVER PARK BV	07	167200



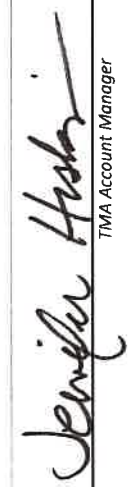
Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/25/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
MCMINN, WILLIAM III E	01	143865	M	R	2020	2,514	0	NA	None	TP provided BOS showing boat sold on 8/1/2019.
ENGBREGSON ANTHONY L	01	139530	M	R	2018	75,000	0	NA	None	Confirmed this boat is located and being taxed by Bartow Co.
ENGBREGSON ANTHONY L	01	138530	M	R	2019	75,000	0	NA	None	Confirmed this boat is located and being taxed by Bartow Co.
BRASHEAR IRA	01	143379	M	R	2020	12,955	0	NA	None	Confirmed this boat is located and being taxed by Cobb Co.
GREER MARK A	01	132959	M	R	2019	10,380	0	NA	None	TP provided BOS showing boat sold on 10/18/2018.
GREER MARK A	01	132959	M	R	2020	9,759	0	NA	None	TP provided BOS showing boat sold on 10/18/2018.
GT PLUMBING	01	143496	M	R&R	2020	20,530	20,530	NA	None	Updated tax district from 07 to 01.
REED, JONATHAN K	01	141054	M	R	2020	8,500	0	NA	None	TP provided BOS showing boat sold on 8/11/2019.
BEAZER HOMES	01	141110	B	R	2020	90,465	0	NA	None	TP originally filed zero return
BEAZER HOMES	01	143255	B	R&R	2020	8,170	90,465	NA	30 Day	Updated 2020 value based on timely filed return.
NORTH METRO ELITE CHEER INC	07	145604	B	R	2020	40,043	0	NA	None	This account is a duplicate of 135058.


TMA Account Manager


Chief Appraiser

2/25/2021
Date Approved By Board

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2020

Meeting Date: 02/25/2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
22N08B- -108	SPH PROPERTY ONE LLC (PHILLIP HOGSED)	\$70,000	\$10,000	ERROR CORRECTION FOR TAX YEAR 2020



Ricky Hitt, Senior Residential Appraiser

DATE APPROVED BY BOA: 02/25/2021

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Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 2/25/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
FERRER, FRANCIS MICHAEL JR &	03N04 060 5681944		\$0	\$124,026	ADD TO 2021 PREBILL DIGEST NOD
TAYLOR, SAUNDRA JAYNE	03N22 041 MH06193		\$30,908	\$0	REMOVE FROM 2021 PREBILL DIGEST NEW OWNER FILED HOMESTEAD (SEE 03N22 041)
ENGLAND, WILLIAM VIRGIL	14N29 112 5612402		\$3,128	\$0	REMOVE FROM 2021 PREBILL DIGEST NEW OWNER FILED HOMESTEAD (SEE 14N29 112)
THE CROWE FAMILY TRUST C/P J	15N18E 076 MH04967		\$1,000	\$0	REMOVE FROM 2021 PREBILL DIGEST MH DEMOED PRIOR TO JAN 1 2021

SENIOR APPRAISER: *Janet Hall*
 CHIEF APPRAISER: *Shirley Hall*

Prebill MH Appeals - BATCH 2D

Meeting Date: 02/25/2021

Tax Year: 2021

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2658	MAULTSBY JAMES R. & COLLEEN O.	3,303	0	MH DEMOED 6/2020 PER OWNER	5810
3506	JARRETT KENNETH LEE JR	3,235	0	MH DEMOED 11/2020 PER OWNER	5809
4686	DIMARCO AUGUSTO	4,215	0	MH DEMOED 12/21/2020 PER OWNER	5804

SENIOR APPRAISER: 

CHIEF APPRAISER: 

1A: Commercial Appeal Changes

Meeting Date: 02/25/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12 062	FOWLER CROSSING PARTNERS LP MILES HANSFORD & TALLANT,	14,370,200	11,500,000	VALUE AGREEMENT PRIOR TO SETTLEMENT CONF. (2ND APPEAL)	5325 07	
1		14,370,200	11,500,000			

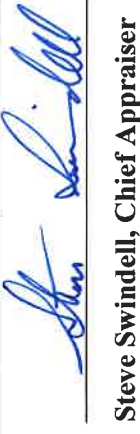



RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021 Batch #: 5CA CUVA Approvals (Send New Notice) Meeting Date: Thursday, February 25, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
13N02 - -028	CRENSHAW, DARRELL JOSEPH	\$0	\$241,300 \$8,398	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TAX YEAR: 11.08 AC
13N02 - -036	VITAL, CYRIL	\$0	\$80,400 \$10,789	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY: 11.13 AC
14N19 - -112	IRBY, MICHAEL S. & IRBY, BRENDA T.	\$0	\$137,000 \$9,726	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY: 11.90 AC
15N13A - -057	SILVER, DAINUS	\$0	\$512,490 \$15,708	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY: 18.422 AC
22N06 - -150	GROGAN, DONNA FRONEBARGER	\$0	\$355,740 \$30,833	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY: 34.00 AC
22N11 - -100	HARRIS, JAMES K. & BETTY S.	\$0	\$492,870 \$17,128	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY: 24.07 AC
23N08 - -039	CLEATON, MYRTLE C. ESTATE(THE)	\$0	\$99,200 \$10,101	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR 2021 TY: 14.92 AC


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, February 25, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation		
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
02N02 - -067	CLARK, WILLIAM KENNETH &	\$0	\$27,524	\$698,250	\$0	FMV	CUV	2013 COVENANT RELEASED W/ NO PENALTY (AGE 65 PROVISION) FOR 2021 TY; REMOVED ESV
03N14 - -002 B	BEAVER, EVELYN A. (ESTATE)	\$0	\$45,931	\$748,520	\$0	FMV	CUV	2015 COVENANT RELEASED W/ NO PENALTY DUE TO DEATH OF OWNER FOR 2021 TY; REMOVED ESV



Trey Stephens, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, February 25, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
15N25 - -098	FOWLER, HOWARD E. CO TRUSTEE HUSKEY, LISA F. CO TR	\$0 \$0	\$798,870 \$34,465	FMV CUV	2013 CONTINUATION APPLIED/GRAANTED FOR 2021 TY; 39.682 AC


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, February 25, 2021

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N02 - -067	CLARK, WILLIAM KENNETH & CL	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
03N14 - -002 B	BEAVER, EVELYN A. (ESTATE)	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
13N02 - -028	CRENSHAW, DARRELL JOSEPH	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
13N02 - -036	VITAL, CYRIL	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
15N13A- -057	SILVER, DAINUS	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
22N06 - -150	GROGAN, DONNA FRONEBARGER	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
22N11 - -100	HARRIS, JAMES K. & BETTY S.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
23N08 - -039	CLEATON, MYRTLE C. ESTATE (T	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY


 Tracy Stephens, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

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

February 11, 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 MaryBeth Burnette to adopt the meeting agenda, seconded by Tommy Mann and approved by all Members.

Approval of Minutes: Motion by Daniel Clifford to approve the January 28, 2021 minutes, seconded by MaryBeth Burnette and approved by all Members.

Public Comments: None.

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

IV. New Business:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions 2021
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Batch EX-1, Current Year Changes

Rural Department, Trey Stephens, Senior Appraiser
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

V. Chief Appraiser Report:

2021 Budget Review.

Trey is in the process of contacting several counties across the country that use Just Appraised software for their feedback of the product.

Steve demonstrated the Spatialest Appeal Test Module for the Board.

The 1st floor remodel began this week.

Reports from the Steering Committee indicate CAVEAT will be completely virtual again this year. Course 1A will soon be offered virtually as well.

Steve briefed the Board about House Bill 352 that was proposed this week.

The next BOA meeting will be Thursday February 25, 2021 at 9 AM.
A ZOOM Meeting option will be available.

VI. Executive Session: None

VII. Adjournment: Motion by Marybeth Burnette to adjourn the Regular Meeting, seconded by Tommy Mann and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary