

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

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: February 25, 2021 Meeting**

**IV. Public Comments**

**V. New Business:**

Front Office, Becky Parker, Receiver of Records  
**Batch E-1**, Dropped Exemptions 2021

Personal Property Department, Jennifer Hoskins, Project Manager  
**Batch P1**, Standard Agenda

Mobile Home Department, Janet Hall, Senior Appraiser  
**Batch MH1**, Digest Changes  
**Batch MH2**, Prebill Appeals

Rural Department, Trey Stephens, Senior Appraiser  
**Batch 5CB**, CUVA Breaches  
**Batch 5CR**, CUVA Releases  
**Batch 5P**, Previous Year Changes

**VI. Chief Appraisers Report**

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

**VIII. Adjournment**

# BATCH E-1 DROPPED EXEMPTIONS 2021

Meeting Date: 3/11/2021

PROPERTY ID	NAME	EXEMPTION	REASON	Tax Dist
02N02 - 118	COHEN MARK & WINKIE	L01(ES3)	PER PO FORWARDING	01
02N05 - 156	HICKS BEVERLY J	L05(ESC)	PER PO FORWARDING	01
02N08 - 028	SAVENIUS KAJ	L13(ES1)	PER PO FORWARDING	01
15N02 - 033	MCKUNE TRACEY TRUSTEE	L05(ESC)	OWNER DECEASED 11/2020	01

*Becky Parker*

Becky Parker, Senior Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

**BOA Standard Agenda (P1)**  
**3/11/2021**

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
DENTAL CARE ALLIANCE LLC	07	146330	B	NOD	2020	0	117,413	117,413	45 Day	This business purchased 29602 - John Freeman DMD PC in Nov 2019. Created new account and transferred assets from 29602.
JOHN FREEMON DMD PC	07	29602	B	R	2020	117,413	0	None	None	TP provided bill of sale dated Nov 2019 indicating business sold to Dental Care Alliance, LLC.
CAPIZZI CRAIG	01	137869	M	R	2019	20,857	0	None	None	TP provided bill of sale dated 2/6/2018.
CAPIZZI CRAIG	01	137870	M	R	2019	9,250	0	None	None	TP provided bill of sale dated 5/18/2017.
CAPIZZI CRAIG	01	137870	M	R	2018	9,070	0	None	None	TP provided bill of sale dated 5/18/2017.
SHOE RE-NU	01	93484	B	R&R	2020	15,586	15,586	None	None	Tax District change - Woodstock (07) to County Uninc (01).

*Jennifer Hoskins*  
Treasurer/Account Manager

*Ann L. Hill*  
Chief Appraiser

3/11/2021

Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 3/11/2021

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LONGHORN SANITATION LLC	03N28 092H 5681946		\$0	\$4,950	ADD TO 2021 PREBILL DIGEST - NOD
YES HOMESALES EXP LLC	15N05 002 468 5681905		\$49,960	\$0	REMOVE FROM 2021 PREBILL DIGEST. DUPLICATE. SEE ACCT#: 5681906
STYLES, MICHAEL	15N22A 036 MH03738		\$6,700	\$0	REMOVE FROM 2019 PREBILL DIGEST OWNER HAD HOMESTEAD REINSTATED FOR THAT YEAR (SEE 15N22A 036)
C/O RODRIGUZ-VARGAS, PROCO	21N12F 054 MH00127		\$6,353	\$0	REMOVE FROM 2021 PREBILL DIGEST HOME DEMOED AFTER FIELD CHECK SEE DEMO PERMIT PR202000003014 DATED 8 12 2020
GARRETT, WILLIE MAE	22N12 095 MH02722		\$6,815	\$0	TREE FELL ON HOME AND CUT IT IN HALF, THIS WAS DISCOVERED AFTER DIGEST COMPLETED

SENIOR APPRAISER: *Justin Dale*  
 CHIEF APPRAISER: *Don Schield*

# Prebill MH Appeals BATCH 2MH

Meeting Date: 03/11/2021

Tax Year: 2021

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2805	MAURER RICK A	45,200	33,400	VALUE CHANGE PER INFORMATION RECEIVED WHILE UNDER APPEAL.	5813
2863	NOONAN MICHAEL J	27,800	10,204	VALUE ADJUSTED PER INFORMATION PROVIDED WHILE UNDER APPEAL.	5815
2864	AGNEW JAMES MICHAEL	39,010	28,310	VALUE ADJUSTED TO REFLECT CONDITION OF CABIN AS OF JAN 1 2021	5808
3019	AUSTIN LAURA &	37,160	23,160	VALUE REDUCED IN CONSIDERATION OF CONDITION AND THREAT FROM MARINA ADVISING LEASOR THE POSSIBILITY OF LOSING HER LOT TO	5805
3799	CUMMINGS JOHN DAVID	75,600	37,087	VALUE CHANGE BASED ON NADA	5806
4786	WOOD TIMOTHY T	19,434	9,850	VALUE CHANGED BASED ON ELECTRICAL PROBLEMS, NO INSULATION, DOORS, WINDOWS AND SKIRTING ALL NEED TO BE FIXED.	5814
5416	INBODY LARRY	17,714	5,640	VALUE ADJUSTED USING CORRECT NADA MODEL. ALSO EXCESSIVE CEILING, FLOOR AND WALL DAMAGE FROM LEAKING ROOF CONSIDERED	5807
5681	LACKEY RONALD W & DONNA B	14,240	4,820	VALUE ADJUSTED BASED ON CURRENT CONDITION	5811
6005	GUSTAFSON ROBERT E	44,500	38,500	VALUE ADJUSTED CONSIDERING INFORMATION PROVIDED BY CABIN OWNER. BOA MEETING 3/11/2021 BATCH 2MH	5812

SENIOR APPRAISER: 

CHIEF APPRAISER: 

**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2021

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, March 11, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
03N12 - -118	JOHNSON, JOHN FRANK & JOH	\$0	\$24,049	\$480,600	\$0	FMV	CUV	2016 COVENANT BREACHED W/ NO PENALTY (DEATH OF OWNER) FOR 2021 TY; REMOVED
14N19 - -094 C	WEATHERBY, STEVEN E. & WE	\$0	\$27,542	\$344,000	\$0	FMV	CUV	2018 COVENANT BREACHED W/ NO PENALTY (AGE 65 PROVISION) FOR 2021 TY; REMOVED
15N26 - -103	PRANCE, EDWARD L. & PRANC	\$0	\$10,746	\$599,400	\$0	FMV	CUV	2020 COVENANT BREACHED W/ FULL PENALTY FOR 2021 TY; REMOVED

  
 Trey Stephens, Senior Rural Appraiser

  
 Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5CR CUVA RELEASES

Meeting Date: Thursday, March 11, 2021

Map and Parcel	Owner's Name	Explanation
03N12 - -118	JOHNSON, JOHN FRANK & JOHNS	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N19 - -094 C	WEATHERBY, STEVEN E. & WEAT	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
15N26 - -103	PRANCE, EDWARD L. & PRANCE,	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser

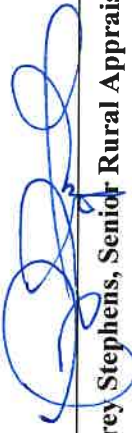
**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2021

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, March 11, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
03N05 - -015	FITTS, LAWRENCE	\$171,340	\$0	\$2,400	\$0	FMV	CUV	ERROR PER MAPPING, GDOT '19 PURCHASE OF RIGHT-OF-WAY AND DEMO'D HOUSE FOR 2020 TY; FMV ADJ. FOR 2020 TY
15N20 - -382 B	MIXON, CHRISTOPHER D.	\$0	\$0	\$0	\$0	FMV	CUV	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



## Board of Tax Assessors Meeting

February 25, 2021

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

**Staff Present:** Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Janet Hall, Ricky Hitt, Becky Parker, Jhon Rivero 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 at 9:00 a.m.

**Adoption of Agenda:** Motion by MaryBeth Burnette to adopt the meeting agenda, seconded by MaryBeth Burnette and approved by each Board Member.

**Approval of Minutes:** Motion by MaryBeth Burnette to approve the February 11, 2021 minutes, seconded by Tommy Mann and approved by each Board Member.

**Public Comments:** None.

**New Business:** Motion by Daniel Clifford to move Batch E-1, Batch E-1-1, Batch P1, Batch 3P, Batch MH1, Batch 2D, Batch 1A, Batch 5CA and Batch 5CB, Batch 5CC and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and verbally approved by each Board Member.

### I. New Business:

#### **Consent Agenda:**

#### **Digest Changes:**

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

## II. Chief Appraiser Report:

2021 Budget Review

Preliminary 2021 Digest stats:

658 Agricultural Sales	61 Commercial Sales	12 Industrial Sales
Ratio: 32.40%	Ratios: 38.83%	Ratio: 39.75%
100%: 81.00	100%: 97.08	100%: 99.38
COD: 24.03	COD: 6.60	COD: 11.46
PRD: 1.0211	PRD: 1.1179	PRD: .9987
6045 Residential Sales	6778 Sales Overall	
Ratio: 36.31%	Ratio: 36.19%	
100%: 90.78	100%: 90.48	
COD: 9.70	Overall COD: 11.06	
PRD: 1.0030	Overall PRD: 1.0078	

A 2022 Budget Kick Off email went out last week in place of the annual meeting. Steve and Trey will work on the necessary forecasting spreadsheets.

The 2022 Budget will include an extra \$15,000 for Just Appraised, the online exemption software and \$20,000 for TMA Auditing.

The 1<sup>st</sup> floor construction is 90% complete with only minor details remaining.

ACCG has spoken to the author of House Bill 352 and is unlikely to progress as written.

Kimberly Wilson has resigned as the Residential Senior Clerk effective February 26<sup>th</sup>.

Steve will be attending the WinGap Business Meeting in Macon on March 10<sup>th</sup>.

The Board of Commissioners has added discussion of a new Board of Assessors member to their next meeting agenda.

The next meeting will be on March 11, 2021 at 9:00am.

## III. Attorney's Report / Executive Session: None

**IV. Adjournment:** Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by MaryBeth Burnette and verbally approved by each Board Member.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary