

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**June 10, 2021**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: May 27, 2021 Meeting**

**IV. Public Comments**

**V. New Business:**

**Consent Agenda:**

**Digest Changes:**

Front Office, Becky Parker, Receiver of Records

**Batch E-2**, Reinstate Exemptions

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

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3**, Residential Digest

**Batch 3A**, Residential Appeal Changes

**Batch 3P**, Prior Year Changes

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1**, Digest Changes Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch 1**, Current Year Changes

**Batch 1A**, Appeal Changes

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

Rural Department, Trey Stephens, Senior Appraiser

**Batch 5**, Current Year Changes

**Batch 5A**, Appeal Changes

**Batch 5CA**, CUVA Approvals

**Batch 5CR**, CUVA Releases

**VI. Deputy Chief Appraiser's Report**

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

**VIII. Adjournment**

# E-2 REINSTATE EXEMPTIONS

06/10/2021

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N21A-024	EATON EULA ESTELENE	L05(ESC)	PROVIDED DOCUMENTS TO PROVE RESIDENCE & MAILING	25200	01
14N23B-037	OGUNMUKO, ADEREMI	L13(ES1)	PROVIDED DOCUMENTS SHOWN PRIMARY REISDENCE	555700	03
15N23H-030	JOHN MATTHEW M	L13(ES1)	REMOVED IN ERROR	428251	01
22N12A-052	MEEHAN STEPHEN D	L05(ESC)	MOVED EXEMPTIONS FROM DUPLICATE PARCEL	446000	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

Trey Stephens, Deputy

# BATCH E-1-1 CURRENT YEAR CHANGES - HOMESTEAD ADDITIONS

Meeting Date: 5/27/2021

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N04 - 106A	DREHOFF VICTORIA GRAM	L13(ES1)	PROVIDED UPDATED LICENSE	101 CROWN LN	01	523300
03N04A- 053	WOODY JAMES EDWARD	L01(ES3)	PROVIDED UPDATED DRIVERS LICENSE	509 BROWN WALK	01	370200
03N08 - 024 E	LOVELACE WAYNE	L05(ESC)	HOME PICKED UP	2885 FLATBOTTOM RD	01	291500
03N11A- 010	WILLIAMS PAMELA B	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	207 CHADWYCK LN	01	306600
03N11C- 055	TEMMERMAN RICHARD	L01(ES3)	EXEMPTION DID SHOW IN SYSTEM CORRECTLY	155 MAGNOLIA CREEK DR	01	220082
03N12 - 038G	BRILL STEVEN DOUGLAS	L13(ES1)	CORRECTED MAILING ADDRESS	390 JOHNSON BRADY RD	01	792500
03N12E- 157	BAUGH ALBERT	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	935 MILL CREEK AVE	01	263100
03N24 - 035 D	HERMES WALTER R	L05(ESC)	HOME PICKED UP	290 BOBO LN	01	449100
03N30 - 116C	FYE JOEL CHRISTOPHER	L13(ES1)	HOUSE PICKED UP	294 LUMMUS RD	01	585600
04N04A- 004	TURNER BECKY SUE JACKS	L13(ES1)	PROVIDED DIVORCE DECREE	202 CALUSA LAKE CT	01	222900
14N10M- 219	HAMILTON ROBERT	L02(ES3)	FANNIN COUNTY REMOVAL LETTER PROVIDED	610 CANYON OVERLOOK	03	622600
14N12e- 131	DZYUBA ALEXANDER JR	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	119 ROCK CREEK LN	03	499600
14N15C- 290	CANALES SINDY L	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	418 AFTERGLOW SUMMIT	03	352600
14N16G- 014	MESSER LILIA B	L02(ES3)	PROVIDED CORRECT DOCUMENTS	327 BROOKSIDE WY	03	105600
14N22F- 022	HEALY MARY S	L06(ESC)	EXEMPTION DID SHOW IN SYSTEM CORRECTLY	332 HICKORY BLUFFS PKW	03	365475
14N26 - 105	COLACO LESLIE	L01(ES3)	PROVIDED CORRECT DOCUMENTS	120 BRIDLEWOOD PASS	01	571200
15N04A- 389	MCNEAL JAMES BROOKS	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	931 ROSE CREEK TL	01	209970
15N07H- 071	PUGH TREMEKA	L05(ESC)	DRIVER LICENSE PROVIDED	4074 GOLD MILL RIDGE	01	328300
15N09A- 068	SENERMAN SPENCER	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	5015 SHADOW WOOD DR	01	188830
15N12J- 286	DASILVA JOSE ROBERTO	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	421 CHANDLER LN	07	417100

BATCH E-1-1

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
15N12K-071	CARTY CARLIN TYSON SON	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	321 HUDSON WY	07	322600
15N13H-137	ELLIOTT MATTHEW J	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	940 GARDENIA CURVE	03	197200
15N15F-089	MONIRUZZAMAN MD	L13(ES1)	REMOVAL LETTER PROVIDED	302 HILLGROVE DRIVE	04	441900
15N15F-163	VANASCO JANICE THERESA	L07(ESC)	REMOVAL LETTER PROVIDED	116 HOLLY VIEW LN	04	328100
15N17A-207	COWEN DEBRA GAYE	L01(ES3)	EXEMPTION NOT ADDED IN WAPGAP CORRECTLY	211 SESSIONS ST	7A	358284
15N18H-102	DUNCAN CAROLYN	L05(ESC)	PROVIDED UPADTED DRIVERS LICENSE	1208 WEST OAKS WY	01	180800
15N20-319	STEPHENS LARRY	L20(ES5)	FILED AFTER APRIL 1	4210 HICKORY POINT DRIV	01	202400
15N22-091 C	NEWTON WILLAIM EDWA	L01(ES3)	UC REMOVED FROM PROPERTY	3054 TRICKUM RD	01	432300
15N22G-028	RAMIREZ MAYDEE N MOR	L13(ES1)	PROVIDED GREEN CARD AND UPDATED DRIVERS	138 RIVER MARSH LN	01	253700
15N23E-323	PELAEZ CARLOS ALBERTO	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	807 PLAINTAIN DR	07	265000
21N12H-010	TSOUMAS ANTONIOS	L13(ES1)	GREEN CARD/VISA PROVIDED	219 OAK GROVE WAY	01	154780
22N18-305	SABIN PAUL	L13(ES1)	PROVIDED UPDATED DRIVERS LICENSE	110 EAGLE HEART CT	01	159200
23N06-039	HENDERSON TRUMAN PA	L05(ESC)	LATE DEED	3428 SALACOA RD	01	55900



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser



Trey Stephens, Deputy

BOA Standard Agenda (P1)  
6/10/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
COLUMBIA CREEK APARTMENTS	07	140908	B	R	2020	66,712	0	0	None	THIS ACCOUNT IS A DUPLICATE OF 139172, WOODSTOCK LEASED HOUSING ASSOCIATES.
COTTRELL GREGORY M	01	135714	B	R	2020	8,934	0	0	None	TP INDICATED BOAT WAS SOLD. PER DNR, BOAT REGISTERED TO NEW OWNER SINCE 6/30/2019.
GLOBAL EVENTS LLC	01	144021	B	R	2020	17,480	500	0	None	TP PROVIDED DOCUMENTS SHOWING THEY LEASED SPACE IN A VIRTUAL OFFICE AS OF 1/1/2020. ALL OFFICE FURNITURE OWNED BY LESSOR. VALUED BUSINESS BASED ON LAPTOP AND PRINTER OWNED BY TP.
HOGUE JOHN	01	121310	M	R	2020	24,129	0	0	None	TP INDICATED BOAT WAS SOLD. PER DNR, BOAT REGISTERED TO NEW OWNER SINCE 4/18/2019.
LEBLANC, BLAKE W	01	134389	M	R	2020	14,024	0	0	None	TP PROVIDED BOS SHOWING BOAT SOLD 10/12/2019.
MULAN CHINESE RESTAURANT	03	111789	B	R	2020	28,080	0	0	None	THIS ACCOUNT IS A DUPLICATE OF 139846, VOLCANO HOUSE INC. WHICH BEGAN FILING IN 2018.
MULAN CHINESE RESTAURANT	03	111789	B	R	2019	29,480	0	0	None	THIS ACCOUNT IS A DUPLICATE OF 139846, VOLCANO HOUSE INC. WHICH BEGAN FILING IN 2018.
MULAN CHINESE RESTAURANT	03	111789	B	R	2018	31,880	0	0	None	THIS ACCOUNT IS A DUPLICATE OF 139846, VOLCANO HOUSE INC. WHICH BEGAN FILING IN 2018.
SUBWAY	01	134730	B	R	2020	40,856	0	0	None	TP PROVIDED FINAL UTILITY BILL AS PROOF THAT BUSINESS CLOSED IN 2019.
WASH FACTORY	03	139863	B	R	2020	250,000	0	0	None	THIS ACCOUNT IS A DUPLICATE OF 145576.
WHICH WICH	03	141934	B	R&R	2019	63,230	63,230	0	45-DAY	CORRECTED OWNER INFORMATION. RESENDING ASSESSMENT NOTICE. NO CHANGE IN VALUE.
WHICH WICH	03	141934	B	R&R	2020	54,000	54,000	0	45-DAY	CORRECTED OWNER INFORMATION. RESENDING ASSESSMENT NOTICE. NO CHANGE IN VALUE.

TMA Account Manager

6/10/2021

Date Approved By Board

Chief Appraiser


Deputy

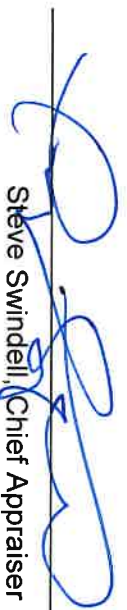

# RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2021

Meeting Date: 06/10/2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N07 - -215	BAUER, GERALD A & LUANN A	\$678,500	\$630,000	2020 BOE HEARD ON 5/28/2021 AND 299c LOCK FOR TAX YEAR 2021 ( SEND NEW 45 DAY NOTICE)
03N11 - -182 A	JW HOMES LLC	\$347,900	\$100	ADJUSTED LAND FOR GREEN SPACE (SEND NEW 45 DAY NOTICE)
03N11 - -254 B	MICHAEL BASILE & CO INC	\$0	\$293,300	PARCEL CREATED FROM 03N11 254 PER APPEAL #6034 (SEND NEW 45 DAY NOTICE)
03N12C- -015	PULTE HOME COMPANY LLC	\$85,300	\$340	ADJUSTED FOR COMMON AREA (SEND NEW 45 DAY NOTICE)
03N18 - -043 M	CHRISTY, MICHELE & LESTER G JR.	\$89,000	\$0	PARCEL DELETED AND COMBINED WITH 03N18 043 B (APPEAL #5941)
03N18E- -006	MCFARLIN, GEORGE TIMOTHY & KAY TUCKER	\$1,011,500	\$900,000	299c REMOVED IN ERROR FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
04N04B- -007	COFFEY, JAY B & GRETCHEN A.	\$76,000	\$0	PARCEL DELETED AND COMBINED WITH 04N04B 006 (APPEAL #5871)
14N12G- -155	SMITH, DEANNA F	\$256,700	\$256,700	NAME CHANGE FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
14N16A- -131	REAL, DAVID & REBECCA	\$349,000	\$309,800	299c REMOVED IN ERROR FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
15N11A- -188	DIAMOND FELICITY PHILLIPS TRUSTEE,	\$267,700	\$339,000	NAME CHANGE AND UC REMOVED PER 2020 SALE (SEND NEW 45 DAY NOTICE)
15N24V- -050	BRANDT, STEVEN E & KIMBERLY W	\$460,300	\$422,800	2020 BOE HEARD ON 5/28/2021 AND 299c FOR TAX YEAR 2021 (SEND NEW 45 DAY NOTICE)
91N21 - -078 A	PARK, MILTON SANDERS III	\$33,600	\$0	PARCEL DELETED AND COMBINED WITH 91N21 078 B (APPEAL #5984)

  
Ricki Hitt, Senior Residential Appraiser

  
Steve Swindell, Chief Appraiser  
  
Trey Stephens, Deputy

DATE APPROVED BY BOA: 06/10/2021

# 3A: Residential Appeal Changes

Meeting Date:

06/10/2021

Tax Year:

2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N07 181	REYNOLDS ANNIE D	775,000	751,300	VERRIDE PER COMPER	6011 01	
03N07A 052	KING JENNIFER	195,480	180,580	ADJUSTED FOR EXTREME DEPRECIATION	5976 02	
03N11 254	MICHAEL BASILE & CO INC	366,000	72,700	PARCEL SPLIT AND IMPROVEMENTS MOVED TO 03N11 254 B	6034 01	
03N11F 006	DOYLE GLENNA D	447,300	431,100	CORRECTED PER FIELD CHECK	5897 01	
03N15 106	FORYS CHRISTOPHER	1,032,300	1,002,300	CORRECTED PER FIELD CHECK	5985 01	
03N15 107	BERG ANTHONY J &	411,700	288,200	ADJUSTED LAND VALUE	6073 01	
03N16B 081	KELLEY CHRISTOPHER B &	390,500	378,000	VERRIDE TO RECENT FEE APPRAISAL	6119 01	
03N18 043 B	CHRISTY MICHELE &	478,300	563,000	2021 CUVA APP/GRANTED FOR THE 2021 TV, 6/2021 BLAKE	5940 01	
04N01 005 E	MICHENER MICHAEL M	692,100	669,300	CORRECTED PER FIELD CHECK	5971 01	
04N04B 006	COFFEY JAY & GRETCHEN	351,000	386,000	PARCEL 04N04B 007 DELETED AND COMBINED WITH PARCEL	5872 01	
04N05 088	ROBERTS JEFFERY A	303,700	291,900	ADJUSTED LAND VALUE	5958 01	
13N08A 043	PALFERY DAVID R	467,900	400,400	CORRECTED PER FIELD CHECK	5991 01	
14N01 049	O'LEARY ROBERT C II &	465,900	418,800	CORRECTED PER FIELD CHECK	6023 01	
14N10M 028	DUBRY NEIL E TRUSTEES	564,500	482,700	CORRECTED PER FIELD CHECK	5939 03	
14N12D 102	MAURER CHRISTINA N	308,800	296,500	CORRECTED PER FIELD CHECK	5886 03	
14N15A 181	MEEKS ROY &	403,800	360,000	VERRIDE PER FEE APPRAISAL	5978 03	
14N16C 075	HOYLE LAUREN	122,020	100,920	ADJUSTED FOR EXTREME DEPRECIATION	5973 01	
15N02B 221	DELANEY CHARLES H JR	413,800	409,400	CORRECTED PER FIELD CHECK	6005 01	
15N04A 484	BAUR ALEXANDER	331,530	314,030	CORRECTED PER FIELD CHECK	5951 01	

# 3A: Residential Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N04K 066	WROBEL REBECCA G	334,900	321,000	OVERRIDE TO RECENT FEE APPRAISAL VALUE	5948 01	
15N04K 074	CHI MING	337,100	331,200	OVERRIDE PER COMPER	6029 01	
15N07D 031	BARLITT TYLER	312,870	287,770	CORRECTED PER FIELD CHECK	6035 01	
15N08 049	BRAY JAMES P &	629,100	294,300	IMPROVEMENT REMOVED FROM PARCEL	5964 01	
15N08 151	MITCHLER DEANNA	363,010	352,850	CORRECTED PER FIELD CHECK	5935 01	
15N08D 251	HILL BRADEN	397,800	375,400	CORRECTED PER FIELD CHECK	5947 01	
15N10D 012	CUTRONE ROBERT M	450,700	437,700	CORRECTED PER FIELD CHECK	5962 07	
15N11 054	DIAMOND FELICITY PHILLIPS TRUSTEE	1,672,400	1,672,400	NAME CHANGE (SEND 45 DAY NOTICE)	6025 07	
15N11M 032	FREIBURG CHRISTOPHER	506,700	490,100	OVERRIDE PER COMPER	5937 07	
15N12B 123	MILLS CHERYL S	202,440	194,140	CORRECTED PER FIELD CHECK	5959 01	
15N12B 206	AYALA NICOLAS	226,330	215,930	CORRECTED PER FIELD CHECK	5967 01	
15N14F 006	JOHNSON JAMES C. & YOLANDA K	185,640	182,840	CORRECTED SIDING	5995 01	
15N14F 097	JOHNSON JAMES C.& YOLANDA K	240,640	182,840	CORRECTED PER FIELD CHECK	5997 01	
15N14M 043	NESTOR SUE BLOUNT TRUSTEE	344,800	320,000	ADJUSTED PER OFFICE REVIEW	5946 04	
15N16J 193	BEHNKE JAMES	489,200	462,300	CORRECTED PER FIELD CHECK	6022 04	
15N17A 045	MILAM WILLIAM	396,560	317,760	ADJUSTED LAND VALUE	6086 07	
15N17A 209	O'CONNOR SUZANNE	416,260	407,360	CORRECTED PER FIELD CHECK	6077 7A	
15N18D 307	M LYON LLC	9,000	4,500	ADJUSTED LAND VALUE	6107 01	
15N18D A285	BRANAM JOE K. JR. & VICKY L.	218,930	193,030	ADJUSTED FOR DEPRECIATION (AP 15%)	5925 01	
15N18R 144	CUMMINS BRYAN L	543,500	525,900	OVERRIDE PER COMPER	5916 07	



# 3A: Residential Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20	SADEGHI BENHAM	255,410	244,610	CORRECTED PER FIELD CHECK	5895	01
15N20D	MCWHORTER JUSTIN &	399,800	372,900	OVERRIDE TO COMPER	5956	01
15N20F	ANDERSON ROBERT W &	284,000	268,800	CORRECTED PER FIELD CHECK	5899	04
15N21A	M LYON LLC	35,000	32,000	OVERRIDE TO LIST PRICE	6108	01
15N22C	SMITH-CASTILLO LACY	234,940	230,640	CORRECTED PER FIELD CHECK	5901	01
15N22D	ELLEXSON GARY BRIAN &	311,000	263,940	CORRECTED PER OFFICE REVIEW	6111	01
15N26G	KEITH BRANDON KYLE	391,000	385,900	CORRECTED PER FIELD CHECK	5926	04
15N26K	SMITH GARY D &	668,500	573,800	OVERRIDE TO RECENT SALE VALUE PLUS FBM	6003	01
15N27E	MCMILLAN ROBERT W. IV &	511,400	464,800	CORRECTED PER FIELD CHECK	6007	01
15N29B	BLOODWORTH SANDRA A.	290,880	282,080	CORRECTED PER FIELD CHECK	6039	01
15N30D	MENDEN LAURIE S &	300,300	281,500	CORRECTED PER FIELD CHECK	6012	08
15N30D	MENDEN LAURIE S	743,700	658,800	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	6010	08
21N05C	DENNEY STEVEN ANTHONY	332,670	327,270	CORRECTED PER FIELD CHECK	5890	01
21N06G	MARIAGUNASINGAM BENISTON RAJA	520,000	505,400	CORRECTED PER FIELD CHECK	6048	01
21N09	COOK JOSHUA BRYAN	241,840	227,940	CORRECTED PER FIELD CHECK	6047	01
21N10B	ELMHORST ROBERTA	417,800	382,800	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	6040	01
21N10E	LONG KENNETH A.	201,440	193,640	CORRECTED PER FIELD CHECK	5902	01
21N11A	CRAFTON-KARNES STEVEN T &	252,740	234,240	CORRECTED PER FIELD CHECK	5975	01
21N11E	M LYON LLC	40,000	30,000	ADJUSTED LAND FOR TOPO	6109	01
21N12D	PADLOCK ZONE LLC	209,630	180,000	OVERRIDE TO RECENT SALE	6061	01

# 3A: Residential Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12M 178	PATEL MITHLESH V	391,300	382,000	CORRECTED PER FIELD CHECK	5908 01	
22N06E 025	MARCKS KEITH	567,600	519,500	CORRECTED PER FIELD CHECK	6027 01	
22N08B 051	KLEITZ WILLIAM &	562,200	512,100	CORRECTED PER FIELD CHECK	6050 01	
22N20 023	SIMMONS DAVID &	485,000	437,900	CORRECTED PER FIELD CHECK	6074 01	
22N20 084	MEHAL KAREN	666,298	617,500	VERRIDE PER COMPER	6020 01	
22N24A 024 A	BUZZELL ANTHONY LOUIS	113,700	111,100	CORRECTED PER OFFICE REVIEW	6013 01	
91N18 C009	DOSS INVESTMENT PARTNERS LP	236,600	234,100	CORRECTED PER FIELD CHECK	6071 03	
91N18 C009 A	DOSS INVESTMENT PARTNERS L P	241,800	239,300	CORRECTED PER FIELD CHECK	6069 03	
91N21 078 B	PARK MILTON SANDERS III	427,809	455,809	DELETED PARCEL 91N21 078 A AND COMBINED WITH PARCEL	5983 03	
91N28 079	ROGERS JOSEPH A	144,770	130,770	CORRECTED PER FIELD CHECK	5949 03	
92N07 023	MORSON NAOMI	472,760	469,260	CORRECTED PER FIELD CHECK	5887 7A	
94N07 003	LUSK RENTAL PROPERTIES LLC	149,000	60,000	VERRIDE TO RECENT SALE VALUE	5992 02	
71		27,900,397	25,676,849			

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**RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes**

**Tax Year: 2021**

**Meeting Date: 06/10/2021**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N11 - -182 A	JW HOMES LLC	\$347,900	\$100	ADJUSTED FOR GREEN SPACE FOR TAX YEAR 2020
03N11 - -182 A	JW HOMES LLC	\$347,900	\$100	ADJUSTED FOR GREEN SPACE FOR TAX YEAR 2019
03N11 - -182 A	JW HOMES LLC	\$347,900	\$100	ADJUSTED FOR GREEN SPACE FOR TAX YEAR 2018
03N11 - -182 A	JW HOMES LLC	\$347,900	\$100	ADJUSTED FOR GREEN SPACE FOR TAX YEAR 2017
03N12C - -015	PULTE HOME COMPANY LLC	\$86,100	\$300	ADJUSTED FOR COMMON AREA FOR TAX YEAR 2017
03N12C - -015	PULTE HOME COMPANY LLC	\$86,100	\$300	ADJUSTED FOR COMMON AREA FOR TAX YEAR 2016
03N12C - -015	PULTE HOME COMPANY LLC	\$86,100	\$300	ADJUSTED FOR COMMON AREA FOR TAX YEAR 2015
03N12C - -015	PULTE HOME COMPANY LLC	\$85,400	\$340	ADJUSTED FOR COMMON AREA FOR TAX YEAR 2020



Ricky Hitt, Senior Residential Appraiser

**DATE APPROVED BY BOA: 06/10/2021**



Steve Swindell, Chief Appraiser



Trey Stephens, Deputy

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 6/10/2021


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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
BROWN, KATHY JEAN	03N24 057 MH04623		\$23,600	\$257,401	MH ADDED TO 2021 REAL PROPERTY DIGEST OWNER FILED HOMESTEAD
BROWN, KATHY JEAN	03N24 057 MH04623		\$23,801	\$0	MH REMOVED FROM 2021 PREBILL DIGEST OWNER FILED HOMESTEAD
WELCH, KATINA	04N09 023 5681949		\$13,980	\$0	REMOVE DUPLICATE FOR 2021 PREBILL DIGEST
BARRIOS, RAFAEL MARTINEZ	15N06E 181		\$7,000	\$7,000	CORRECTED NAME CHANGE FOR 2020 TAX YEAR
BARRIOS, RAFAEL MARTINEZ	15N06E 181		\$7,000	\$7,000	CORRECTED NAME CHANGE FOR 2019 TAX YEAR
NORTON, WANDA & TIMOTHY C/	15N06E 026 5681951		\$0	\$9,300	MH ADDED TO 2021 PREBILL DIGEST NOD
HENDERSON, TRUMAN PAUL	23N06 039 5320110		\$45,300	\$56,493	MH ADDED TO 2021 REAL PROPERTY DIGEST OWNER FILED HOMESTEAD
HENDERSON TRUMAN PAUL	23N06 039 5320110		\$11,193	\$0	MH REMOVED FROM 2021 PREBILL DIGEST OWNER FILED HOMESTEAD

SENIOR APPRAISER:

CHIEF APPRAISER:

Deputy



DATE APPROVED BY B.O.A.

Thursday, June 10, 2021

# COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2021

Batch: 1 - Current Year Changes

Meeting Date: Thursday, June 10, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
02N09 - 120	CAPITAL CITY CLUB	\$11,761,139	\$10,732,300	REINSTATED 2019 299c REMOVED IN ERROR	
14N26 - 082 A	CHEROKEE THREE LLC	\$320,900	\$0	COMBINED WITH 14N26-082 ON BATCH 1A	2011-5999
14N26 - 082 B	CHEROKEE THREE LLC	\$204,000	\$0	COMBINED WITH 14N26-082 ON BATCH 1A	2011-6000
14N26 - 082 C	CHEROKEE THREE LLC	\$146,300	\$0	COMBINED WITH 14N26-082 ON BATCH 1A	2011-6001
21N06 - 038 A	PATEL NAREND A D	\$238,300	\$0	COMBINED WITH PARCEL 21N06-041 ON BATCH 1A	2011-6067

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Gregg D. Boutilier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

Ricky L. Hitt

# 1A: Commercial Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N10 114 J	WOODMONT LLC J WILSON	1,406,500	1,026,800	REINSTATED 299C REMOVED IN ERROR (NO NOTICE REQUIRED)	5844 01	
03N23A 034	LATHENTOWN PARTNERS LLC J WILSON	616,120	401,300	REINSTATED 299C FROM 2019 (NO NOTICE REQ.)	5839 01	
14N12A 112	L AND S DUINN INC	1,373,570	1,101,540	ADJ. PER MARKET	6118 01	
14N17 046 B	VR CANTON LIMITED PARTNERSHIP J WILSON	35,943,780	30,600,000	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE) - #54	5859 03	
14N17 046 C	VR CANTON LIMITED PARTNERSHIP J WILSON	6,343,020	5,400,000	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE) - #54	5860 03	
14N22A 060 J	VISTA AT RIVERSTONE LLC J WILSON	2,355,600	1,994,290	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5826 03	
14N23C 039 E	CANTON PLACE RETAIL II LLC J WILSON	2,421,500	2,113,000	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5830 3A	
14N26 082	CHEROKEE THREE LLC	189,000	800,000	MARKET SALE COMBINED 14N26-082A, 082B & 082C	5998 01	
15N08 047 L	SIXES RIDGE LLC J WILSON	1,621,100	1,538,380	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5838 01	
15N12 007 A	GRAY BROOKE MILL 3503 LLC J WILSON	32,110,100	31,146,800	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE) - #54	5831 01	
15N12 011 C	SCG-SHOPPE OF WOODSTOCK LLC J WILSON	4,012,300	3,671,500	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5858 07	
15N12 171	WOODSTOCK PLACE II L.L.C J WILSON	603,600	584,800	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5827 07	
15N13 008 F	INLAND WESTERN CANTON J WILSON	9,535,180	8,769,780	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5855 03	
15N14 038	BRIGHT-MEYERS HOLLY SPRINGS ASSOCIATES L DUGGAN PROPERTY SERVICES,	4,782,300	2,937,800	VALUE ADJ PER INCOME	6014 04	
15N15A 081	CCRP TOONIGH LLC J WILSON	1,892,910	1,754,800	REINSTATED 299C REMOVED IN ERROR (NO NOTICE REQUIRED)	5835 04	
15N16 123 B	CCRP GREEKSIDE LLC J WILSON	3,984,400	3,500,700	REINSTATED 299C REMOVED IN ERROR (NO NOTICE REQUIRED)	5840 04	
15N24 149 A	WOODSTOCK-CHEROKEE LLC J WILSON	1,147,400	903,570	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5842 07	
21N06 041	PATEL NARENDA D	422,500	660,800	COMBINED PARCEL 21N06-038A WITH THIS PARCEL NOW 1.59 AC	6066 01	
21N06 285 A	CHEROKEE COUNTY DEVELOPMENT AUTHORITY J WILSON	16,769,840	14,252,090	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5851 01	

# 1A: Commercial Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12 139	KIM SAMUEL C. & J WILSON	2,556,400	2,168,480	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5861 01	
91N11 004	RUKUS LLC	645,240	515,440	CORRECTED CONVERSION ERROR	6028 03	
92N05A 126 A	CCRP DOWNTOWN WOODSTOCK LLC J WILSON	6,895,000	6,376,700	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	5834 7A	
92N05A 248001	260 WOODSTOCK LLC J WILSON	6,156,000	4,152,600	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE) - #54	5825 7A	
23		143,783,360	126,371,170			

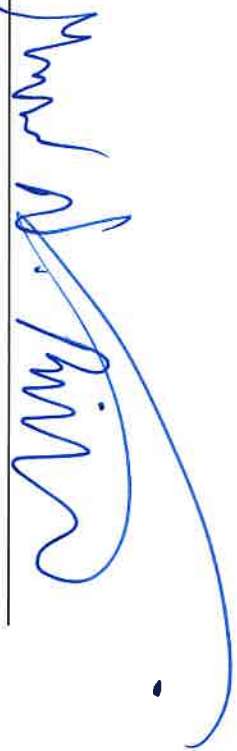
**EXEMPT DIGEST CHANGES**

Tax Year: 2021

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, June 10, 2021

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
14N02 - -049 C	PUCKETT, GARRY ROY	\$15,600	\$11,400	FAMILY CEMETARY PER DEED 14547/85



Gregg D. Boutlier, Sr. Commercial Appraiser

DATE APPROVED BY BOA:

Thursday, June 10, 2021



Steve Swindell, Chief Appraiser



Trey Stephens, Deputy  
Page 1 of 11



# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, June 10, 2021

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	FMV CUV	Explanation
03N06 - -035 A	CHEATWOOD, TYLER MATTHE	\$267,600 \$0	\$604,200 \$0	FMV CUV	FMV CUV	ADDITION ADDED TO THIS PARCEL TO CORRECT ERROR ON 03N06-035 FOR 2021 TY; SEND NEW 45-DAY NOTICE
04N07 - -007 C	MILKO, MICHAEL J. & MILKO,	\$92,800 \$0	\$275,700 \$0	FMV CUV	FMV CUV	NEW HOME ADDED TO THIS PARCEL TO CORRECT ERROR ON 04N07-007A FOR 2021 TY; SEND NEW 45-DAY NOTICE
14N12B- -043	FORTE, NICHOLAS J. & JONES,	\$32,500 \$0	\$32,500 \$0	FMV CUV	FMV CUV	PRIOR OWNER LISTED INCORRECTLY (MCGUIRE, DENNIS) FOR 2021 TY; SEND NEW 45-DAY NOTICE
15N15 - -068 B	HOLLY SPRINGS SRMIX, LLC	\$12,100 \$0	\$12,100 \$0	FMV CUV	FMV CUV	PRIOR OWNER LISTED INCORRECTLY (DD HSP, LLC) FOR 2021 TY; SEND NEW 45-DAY NOTICE
21N12 - -005 A	MADDOX, JANE TUCKER	\$60,700 \$0	\$60,200 \$0	FMV CUV	FMV CUV	SYSTEM ERROR: ADJUSTED VALUE TO REFLECT 2020 BOE VALUE (299C); SEND NEW 45-DAY NOTICE
22N12 - -096	GOODWIN, HOLCOMBE CLIMM	\$104,670 \$0	\$104,670 \$0	FMV CUV	FMV CUV	PRIOR OWNER LISTED INCORRECTLY (GOODWIN, H.C. JR.); CORRECTED FOR 2021 TY; SEND NEW 45-DAY NOTICE

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindelt, Chief Appraiser

*Trey Stephens, Deputy*

# 5A: Rural Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04 093 A	LEUZARDER MICHAEL	123,500	123,500	NO CHANGE 6/2021 BLAKE	5894	01
03N05 023	WALKER JENNA &	823,400	717,700	VALUE OVERRIDDEN TO SALE 6/2021 BLAKE	5928	01
03N05 055	DOBSON GREGORY ALAN &	545,500	376,000	VALUE CHANGE PER FIELD INSP. 6/2021 BLAKE	5922	01
03N06 035	DEMPSEY JACK L.	582,700	81,600	HOUSE MOVED TO CORRECT PARCEL 6/2021 BLAKE	5943	01
04N07 007 A	SPERIN DONNIE A	165,400	92,300	HOUSE REMOVED WAS ON THE WRONG PARCEL. 6/2021 BLAKE	6063	01
13N07 033 C	MOSTELLER DANIEL COLE	430,200	410,900	CHANGE PER APPEAL 6/2021 BLAKE	5954	01
14N03 126	HULSEY BILLY WAYNE	165,030	387,230	REQUEST TO COMBINE PARCELS 6/2021 BLAKE	5882	01
14N07 048	GROET CAMERON	186,900	180,200	ACREAGE CORRECTION PER MAPPING. 6/2021 BLAKE	5980	01
14N21 114 A	LUCKETT WILLIAM MATTHEW	464,910	447,310	CORRECTION PER APPEAL 6/2021 BLAKE	5869	01
14N24 250	MORRIS CHESTER HOLT	180,000	180,000	NO CHANGE 6/2021 BLAKE	5990	01
14N29 028	LINGEFELT DAVID & ANGELA B.	540,100	399,500	2 HOMES&BARNS REMOVED BY GDOT HWY 20 PROJECT. 5/2021 BLAKE	5822	01
14N29 037	GRAMLING BONNIE &	102,800	41,000	HSE/ACC DELETED PER APPEAL 6/2021 BLAKE	5885	01
14N30 110 C	FRANSSSEN-ARNOLD TERRI	171,900	171,600	CHANGE PER APPEAL 6/2021 BLAKE	5875	01
15N06F 032	WELSH DONALD & REGINA	441,200	262,400	VALUE CHANGE FOR UNIFORMITY. 6/2021 BLAKE	6030	01
15N08 102	CHESTER ANDREA R.	177,060	206,460	REQUEST TO COMBINE 6/2021 BLAKE	5883	01
15N08 235	WILSON WILLIAM	73,806	56,906	CHANGE PER APPEAL 6/2021 BLAKE	5936	01
15N13 104	KILLIAN FAMILY PROPERTIES LLC	329,680	165,280	LAND VALUE CORRECTED PER APPEAL 6/2021 BLAKE	6019	01
15N21 112	PRICE MARIE E.	214,400	262,200	ACREAGE CORRECTION. 6/2021 BLAKE	6043	01
15N21 115	WILLIAMS CECILE MARIE & CHARLES HOYT SR	192,600	228,300	ACREAGE CORRECTION PER MAPPING. 6/2021 BLAKE	6037	01
21N05 151	JONES W. LEE &	175,720	231,120	REQUEST TO COMBINE 6/2021 BLAKE	5982	01

# 5A: Rural Appeal Changes

Meeting Date: 06/10/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N05 189	MASPI INC J WILSON	945,260	811,400	CORRECTION PER APPEAL 6/2021 BLAKE	5853 01	
21N06 269	SCROGGS WILLIAM D JR	68,600	65,200	REQUEST TO COMBINE 6/2021 BLAKE	5862 01	
21N11 014	BROOKING HOWARD D.	129,590	48,790	ACCESSORIES REMOVED PER APPEAL. 6/2021 BLAKE	5863 01	
22N12 063 E	YOUNG BELINDA S & DOOLEY GLENDA S &	300,500	300,500	NO CHANGE. 6/2021 BLAKE	5888 01	
24		7,530,756	6,247,396			





## RURAL PROPERTY DIGEST CHANGES


Tax Year(s): 2021

Batch #: 5CA CUYA Approvals (Send New Notice)

Meeting Date: Thursday, June 10, 2021

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N18 - -043 B	CHRISTY, LESTER G. JR. & CHRISTY, MICHELE BILINOVI	\$0 \$0	\$563,000 \$7,507	FMV CUV	2021 COVENANT APPLIED/GRANTED FOR

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser  
Trey Stephens, Deputy

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, June 10, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N18 - -043 B	CHRISTY, LESTER G. JR. & CHRIS	2011 2011 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY

  
Trey Stephens, Senior Rural Appraiser

  
Steve Swindell, Chief Appraiser  
Trey Stephens, Deputy

## Board of Tax Assessors Meeting

Minutes of the May 27, 2021 Meeting

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

**Staff Present:** Steve Swindell, Trey Stephens, Gregg Boutilier, Crystal Hamby, Ricky Hitt, Terri Jackson, Amber Lumpkin 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 Tommy Mann. The motion passed unanimously.

**Approval of Minutes:** Motion by MaryBeth Burnette to approve the May 13, 2021 minutes, seconded by Raymond Gunnin. The motion passed unanimously.

**Public Comments:** None.

**New Business:** Motion by Daniel Clifford to move Batch E-2, Batch E-1-1, Batch P1, Batch 3, Batch 3A, Batch MH1, Batch 1, Batch EX-1, Batch 5, Batch 5-1, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CD and Batch 5CR to consent agenda and follow staff recommendations, seconded by MaryBeth Burnette. The motion passed unanimously.

### **Consent Agenda:**

#### **Digest Changes:**

Front Office, Becky Parker, Receiver of Records

**Batch E-2,** Reinstate Exemptions

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

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1,** Digest Changes

Residential Department, Ricky Hitt, Senior Appraiser

**Batch 3,** Residential Digest

**Batch 3A,** Residential Appeal Changes

Mobile Home Department, Janet Hall, Senior Appraiser

**Batch MH1,** Digest Changes Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch 1,** Current Year Changes

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

Rural Department, Trey Stephens, Senior Appraiser  
**Batch 5**, Current Year Changes  
**Batch 5-1**, Current Year Changes, Amended  
**Batch 5CA**, CUVA Approvals  
**Batch 5CB**, Conservation Use Breaches  
**Batch 5CC**, CUVA Continuation  
**Batch 5CD**, CUVA Denials  
**Batch 5CR**, CUVA Releases

## **I. Chief Appraiser's Report**

### 2021 Budget Review

We have contracted GMASS to assist the Commercial Department during appeal season due to recent staffing changes.

We have received a total of 178 appeals to date, 116 were filed online and 62 were in person.

809 parcels received an estimated tax correction due to a system glitch.

Steve and Raymond attended Jerry Cooper's retirement party at the Bluffs last night.

Steve and Trey will be attending the Work Session next Tuesday June 1<sup>st</sup>.

The office will be closed on Monday, May 31<sup>st</sup> in observance of Memorial Day.

The next meeting will be on Thursday, June 10, 2021 at 9 AM.

## **II. Attorney's Report / Executive Session:**

Darrell attended the Belnik hearing yesterday. The appellant arrived without counsel, which prompted a motion to dismiss the case, which was denied by Judge Cannon. The appellant now has 14 days to hire local counsel.

The Zaxbys case has been resolved and in the process of approval by both parties

## **III. Adjournment:** Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by MaryBeth Burnette. The motion passed unanimously.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary