

Cherokee County Board of Tax Assessors
Regular Meeting
August 26, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: August 12, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1-1, Homestead Additions

Batch E2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, BOA Appeals

Batch P4, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, 2021 Appeal Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Rural Department, Trey Stephens, Senior Appraiser

Batch MH1, 2021 Digest Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Chief Appraiser's Report

VII. Attorney's Report / Executive Session


VIII. Adjournment

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

Meeting Date: 8/26/2021

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N13 - 190 C	RINEY YERALDINE	L13(ES1)	PROVIDED UPDATED DOCUMENTS	3043 HOLBROOK CAMPGRU	01	636200
14N02A - 001	NEITZ KENDALL K	L20(ESS)	APPLIED FOR VETERENS EXEMPTION AFTER APRIL 1	425 CABLE ROAD	01	233700
14N13 - 084	MULKEY MATTHEW B	L13(ES1)	PROVIDED UPDATED DRIVER LICENSE	340 CLINE VALLEY PLACE	01	102400
14N15A - 237	KUTH TANNER S	L20(ESS)	WRONG EXEMPTION CODE	529 CRESTED HAWK RIDGE	03	0
14N20B - 070	TAYLOR MATTHEW REAGAN	L13(ES1)	PROVIDED UPDATED DOCUMENTS	127 ROLLING HILLS PL	03	317100
15N04E - 268	HOBBS NICHOLAS J	L01(ES3)	EXEMPTIONS REMOVED IN ERROE	1507 MOSSWOOD LN	01	337300
15N16H - 044	CRONCE LOI N	L01(ES3)	PROVIDED UPDATED DOCUMENTS	216 HIGHLANDS VILLAGE LN	01	0
15N19D - 077	PORTER JOSEPH ALLEN JR	L13(ES1)	PROVIDED UPDATED DOCUMENTS	747 ROCKWOOD CT	04	394900
15N25E - 076	ROPO KATHLEEN MARY	L13(ES1)	PROVIDED UPDATED DOCUMENTS	147 AVERY LANDING WAY	04	340000
15N26H - 088	HIGHTOWER JONATHAN B	L13(ES1)	PROVIDED UPDATED DOCUMENTS	214 ORCHARD TRL	04	350000
15N28D - 014	WISE HENRY EDWARD JR	L20(ESS)	PROVIDED REMOVAL LETTER FROM FULTON	129 OLDE HERITAGE WAY	01	458300
22N11 - 040	LEMOINE JONATHAN MICHAEL	L20(ESS)	APPLIED FOR VETERENS EXEMPTION AFTER APRIL 1	624 DEER TRACK DR	01	328000
92N06 - 155	ROSSEAU RHONDA	L13(ES1)	PROVIDED UPDATED DRIVER LICENSE	400 NORTHPARK LANE	7A	359900


 Becky Parker, Senior Appraiser



 Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

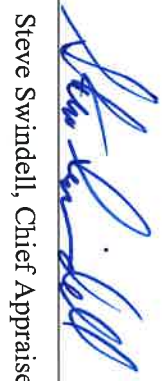
TAX YEAR 2021

Meeting Date 08/26/2021

MAP & PARCEL	NAME	EXEMPTION	REASON
15N08 - 195	JONES WARREN F	L05(ESC)	FOR TY 2019 ONLY, REMOVED IN ERROR
15N02 - 015	STANLEY CLARENCE D	L01(ES3)	PROVIDED UPDATED DOCUMENTS, REMOVED IN ERROR



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
8/26/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WELCOME TO PARADISE LLC	07	125501	B	R	2021	47,073	0		None	TP PROVIDED DOCUMENTATION TO TCO THAT BUSINESS CLOSED IN 2019.
WELCOME TO PARADISE LLC	07	125501	B	R	2020	52,332	0		None	TP PROVIDED DOCUMENTATION TO TCO THAT BUSINESS CLOSED IN 2019.
NEXTER INFRASTRUCTURE SOLUTIONS INC	01	136412	B	R&R	2021	436,522	815,309	259,453	45 Day	PROCESSED LATE RETURN FILED.
NEXTER INFRASTRUCTURE SOLUTIONS INC	01	136412	B	R&R	2020	546,578	691,156	147,176	45 Day	PROCESSED LATE RETURN FILED.
SCP ENT & ALLERGY SERVICES LLC	07	146626	B	NOD	2021	0	123,432		45 Day	PROCESSED LATE RETURN FILED.
SCP ENT & ALLERGY SERVICES LLC	07	146626	B	NOD	2020	0	130,416	130,416	45 Day	PROCESSED LATE RETURN FILED.
SCP ENT & ALLERGY SERVICES LLC	07	146627	B	NOD	2021	0	26,937		45 Day	PROCESSED LATE RETURN FILED.
SCP ENT & ALLERGY SERVICES LLC	07	146627	B	NOD	2020	0	28,948	28,948	45 Day	PROCESSED LATE RETURN FILED.
SCP ENT & ALLERGY SERVICES LLC	03	146628	B	NOD	2021	0	41,314		45 Day	PROCESSED LATE RETURN FILED.
SCP ENT & ALLERGY SERVICES LLC	03	146628	B	NOD	2020	0	43,258	43,258	45 Day	PROCESSED LATE RETURN FILED.

Jennifer Hawkins
TMA Account Manager

Steve King
Chief Appraiser

8/26/2021

Date Approved By Board

BOA Appeals Agenda (P3)
8/26/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
JOHNSTON, DAVID C	01	114966	M	R	2021	22,570	0		None	2021-7385	VALUE AGREEMENT SETTLED 2021 APPEAL
ARTISTIC URNS INC	01	128073	B	R	2021	9,343	0		None	2021-6163	VALUE AGREEMENT SETTLED 2021 APPEAL
KIRK BUCHHOLZ STATE FARM	07	134995	B	R&R	2021	11,570	989		None	2021-7485	VALUE AGREEMENT SETTLED 2021 APPEAL
GBC WORLDWIDE LLC	01	141460	B	R&R	2021	46,120	2,457		None	2021-6761	VALUE AGREEMENT SETTLED 2021 APPEAL
QUBED HEALTH SERVICES	07	146052	B	R	2021	51,000	0		None	2021-6618	VALUE AGREEMENT SETTLED 2021 APPEAL

Jennifer Steakina
TMA Account Manager

8/26/2021

Date Approved By Board

[Signature]
Chief Appraiser

Certify to BOE Agenda (P4)
8/26/2021

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
GUT CANTON LLC	GUT CANTON LLC PO BOX 366 GAUSDEN AL 35902 Email: ronnieb@dgcc.us	01	144026	2021	2021-6100	62,375	Certify to BOE.
INNOVA ROOFING INC	INNOVA ROOFING INC 1105 PARKSIDE LN STE 1324 WOODSTOCK GA 30189 Email: jmusser@innova.management	01	145999	2021	2021-6762	34,380	Certify to BOE.

Jennifer Hawkins
 TMA Account Manager

8/26/2021

Date Approved By Board

Alan Van Dill
 Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date: 08/26/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N10 092A-1	CANTON MEDPLEX II LLC MICHAEL MURPHY	138,290	128,690	ALLOWED TE FOR MARKET (VALUE AGREEMENT NO NOTICE)	6664 01	
03N10 092A-2	CANTON MEDPLEX II LLC MICHAEL MURPHY	141,690	131,790	ALLOWED TE FOR MARKET (VALUE AGREEMENT NO NOTICE)	6662 01	
03N10 092A-4	CANTON MEDPLEX II LLC MICHAEL MURPHY	157,890	147,590	ALLOWED TE FOR MARKET (VALUE AGREEMENT NO NOTICE)	6660 01	
03N10 092A-6	CANTON MEDPLEX II LLC MARVIN F POER & COMPANY	117,190	109,390	ALLOWED TE FOR MARKET (VALUE AGREEMENT NO NOTICE)	6665 01	
03N10 092A-7	CANTON MEDPLEX II LLC MICHAEL MURPHY	117,190	73,490	ALLOWED TE FOR MARKET/VACANT (VALUE AGREEMENT NO NOTICE)	6666 01	
03N10 092A-8	CANTON MEDPLEX II LLC MICHAEL MURPHY	82,890	73,490	ALLOWED TE FOR MARKET/VACANT (VALUE AGREEMENT NO NOTICE)	6667 01	
03N10 092A-9	CANTON MEDPLEX II LLC MICHAEL MURPHY	117,390	110,390	ALLOWED TE FOR MARKET (VALUE AGREEMENT NO NOTICE)	6668 01	
14N22 051	WAL-MART REAL ESTATE BUSINESS	13,575,650	9,800,000	ADJUSTED PER MARKET/INCOME	7264 03	
15N05 003	WAL-MART REAL ESTATE BS TRUST	18,821,800	12,150,000	ADJUSTED PER MARKET/INCOME	7266 01	
15N10 012 A	CARRIAGE WOODSTOCK LLC THE STALLINGS-RIBAR GROUP	6,803,266	6,800,000	ADJUSTED PER MARKET	7302 07	
15N12 066 C	FWLER CROSSING PARTNERS LP MILES HANSFORD & TALLANT,	2,879,100	2,113,800	ADJUSTED FOR MARKET & UNIFORMITY	6803 07	
15N12 068 A	VALLEY PARTNERS REAL ESTATE SCOTT M. DIXON	8,670,250	8,204,050	ALLOWED TE FOR CONDITIONS RELATED TO RENOVATIONS (VALUE AGREEMENT NO NOTICE)	7146 07	
15N12 236	FOOTHILL SHADOWS LLC	11,508,100	8,670,000	ADJUSTED PER MARKET/INCOME	7268 07	
15N14 207 A	DR INVESTMENTS LLP THE STALLINGS-RIBAR GROUP	1,834,200	1,771,100	ADJUSTED PER MARKET	7304 4A	
15N14 301	KOHN PAMELA TRSTEE:	19,624,700	15,294,000	ADJUSTED PER MARKET/INCOME	7267 04	
15N15A 062	MAP REAL ESTATE HOLDINGS INC THE STALLINGS-RIBAR GROUP	446,100	400,000	ADJUSTED FOR MARKET & UNIFORMITY	7350 01	
15N16 021	DR INVESTMENTS LLP THE STALLINGS-RIBAR GROUP	1,263,900	1,246,240	ADJUSTED PER MARKET & USE	7303 07	
15N24 041	WAL-MART REAL ESTATE BS TRUST	18,300,500	11,900,000	ADJUSTED PER MARKET/INCOME	7265 07	
15N24 046	SOVRAN ACQUISITION LIMITED PARTNERSHIP MARVIN F POER & COMPANY	7,119,447	6,505,090	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	6457 07	

19

111,719,543

85,629,110





RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2021

Meeting Date: 08/26/2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N11G- -002	SETTLE, LAURA LYNN & MICAH COVE	\$823,300	\$775,200	ERROR CORRECTION FOR TAX YEAR 2021
03N30 - -148 G	HUMPRIES, DONALD & DOMINICA	\$754,900	\$749,400	ERROR CORRECTION FOR TAX YEAR 2021 (LAND SPLIT)
03N30 - -148 H	CRANDELL, MATHEW O. & CYNTHIA A.	\$738,300	\$745,100	ERROR CORRECTION FOR TAX YEAR 2021 (LAND SPLIT)
14N21C- -301 R	MOSS POINTE COMMUNITY ASSOCIATION INC.	\$0	\$100	PARCEL CREATED FOR TAX YEAR 2021
92N04 - -033 A	ROBY MANAGEMENT LLC	\$105,600	\$0	PARCEL DELETED AND COMBINED WITH OTHER PARCELS FOR TAX 2021
92N04 - -033 B	JMDG LLC	\$9,700	\$0	PARCEL DELETED AND COMBINED WITH OTHER PARCELS FOR TAX 2021


Ricky Hitt, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 08/26/2021

3A: Residential Appeal Changes

Meeting Date: 08/26/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03B 127	HPA BORROWER 2017-1 ML LLC RYAN LLC	399,500	399,500	Value Agreement (no notice required)	6322 01	
03N17C 091	SRP SUB LLC RYAN, LLC	385,400	384,200	Value Agreement (No Notice Required)	6569 01	
14N16F 021	SWAY 2014-1 BORROWER LLC RYAN, LLC	165,900	160,000	Value Agreement (No Notice Required)	6498 03	
14N24A 075	FKH SFR PROPCO B-HLD LP RYAN LLC	189,030	177,900	Value Agreement (no notice required)	6307 03	
14N24A 225	ARLP REO 400 LLC RYAN LLC	192,700	192,700	Value Agreement (no notice required)	6827 03	
15N02C 436	2017-1 IH BORROWER LP RYAN, LLC	320,300	320,300	Value Agreement (No Notice Required)	6545 01	
15N02C 508	HPA BORROWER 2017-1 ML LLC RYAN LLC	317,900	317,900	Value Agreement (no notice required)	6325 01	
15N02D 031	IH6 PROPERTY GEORGIA LP RYAN, LLC	344,400	328,300	Value Agreement (No Notice Required)	6485 01	
15N03A 212	IH3 PROPERTY GEORGIA L P RYAN, LLC	321,260	285,000	Value Agreement (No Notice Required)	6413 01	
15N03A 339	IH3 PROPERTY GEORGIA L P RYAN, LLC	391,100	378,300	Value Agreement (No Notice Required)	6411 01	
15N03B 153	IH4 PROPERTY GEORGIA LP RYAN, LLC	425,990	416,500	Value Agreement (No Notice Required)	6483 01	
15N04A 475	IH5 PROPERTY GEORGIA LP RYAN, LLC	292,880	280,000	Value Agreement (No Notice Required)	6474 01	
15N04E 123	SCHLUCHTER TIMOTHY J THE STALLINGS-RIBAR GROUP	522,440	495,840	VALUE AGREEMENT (NO NOTICE REQUIRED)	7373 01	
15N06C 149	PECORARO MICHAEL ANTHONY THE STALLINGS-RIBAR GROUP	180,320	169,320	VALUE AGREEMENT (NO NOTICE REQUIRED)	7362 01	
15N07H 131	2018-1 IH BORROWER LP RYAN, LLC	555,300	510,000	Value Agreement (No Notice Required)	6518 01	
15N08L 234	FKH SFR PROPCO B-HLD LP RYAN LLC	274,300	274,300	Value Agreement (no notice required)	6304 01	
15N09A 073	HPA II BORROWER 2020-1 ML LLC RYAN LLC	241,730	241,730	Value Agreement (no notice required)	6300 01	
15N10B 316	2017-1 IH BORROWER LP RYAN, LLC	326,900	318,000	Value Agreement (No Notice Required)	6548 07	
15N11H 337	2018-2 IH BORROWER LP RYAN, LLC	236,170	236,170	Value Agreement (No Notice Required)	6397 07	
15N12B 555	2018-3 IH BORROWER LP RYAN, LLC	261,500	230,000	Value Agreement (No Notice Required)	6400 01	

3A: Residential Appeal Changes

Meeting Date:

08/26/2021

Tax Year:

2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N13F 146	TAH 2018-1 BORROWER RYAN LLC	246,420	245,500	Value Agreement (no notice required)	6336	01
15N13H 031	FAN LI - TRUSTEE OF 168 TRUST THE STALLINGS-RIBAR GROUP	230,200	230,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	7305	03
15N13H 243	IH3 PROPERTY GEORGIA L P RYAN, LLC	235,590	225,000	Value Agreement (No Notice Required)	6420	03
15N14L 021	IH3 PROPERTY GEORGIA L P RYAN, LLC	240,900	240,900	Value Agreement (No Notice Required)	6415	03
15N14L 029	2018-4 IH BORROWER LP RYAN, LLC	260,900	256,900	Value Agreement (No Notice Required)	6503	03
15N15 432	HPA BORROWER 2017-1 LLC RYAN LLC	263,150	263,150	VALUE AGREEMENT (NO NOTICE REQUIRED)	6297	01
15N15B 060	2017-2 IH BORROWER LP RYAN, LLC	291,620	291,620	Value Agreement (No Notice Required)	6538	01
15N15D 004	FY SFR BORROWER LLC RYAN LLC	242,300	236,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	6828	04
15N16F 056	IH3 PROPERTY GEORGIA L P RYAN, LLC	224,830	215,500	Value Agreement (No Notice Required)	6447	07
15N16F 261	IH3 PROPERTY GEORGIA LP RYAN, LLC	235,470	232,800	Value Agreement (No Notice Required)	6444	07
15N16F 443	HPA II BORROWER 2020-1 ML LLC RYAN LLC	352,900	352,900	VALE AGREEMENT (NO NOTICE REQUIRED)	6299	07
15N18F 051	2018-3 IH BORROWER LP RYAN, LLC	203,620	203,620	Value Agreement (No Notice Required)	6395	07
15N19B 260	IH6 PROPERTY GEORGIA LP RYAN, LLC	320,800	320,800	Value Agreement (No Notice Required)	6494	04
15N20A 146	IH5 PROPERTY GEORGIA LP RYAN, LLC	255,200	255,200	Value Agreement (No Notice Required)	6471	04
15N20F 171	IH6 PROPERTY GEORGIA LP RYAN, LLC	309,500	309,500	Value Agreement (No Notice Required)	6488	04
15N21 010 E	2018-1 IH BORROWER LP RYAN, LLC	398,000	347,500	Value Agreement (No Notice Required)	6509	04
15N21C 012	FKH SFR PROPCO A LP RYAN LLC	285,500	285,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6315	01
15N22B 023	HPA BORROWER 2016-2 ML LLC RYAN LLC	293,740	290,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	6298	01
15N22G 122	IH4 PROPERTY GEORGIA LP RYAN, LLC	272,000	255,000	Value Agreement (No Notice Required)	6479	01
15N23A 080	THR GEORGIA L P RYAN, LLC	254,740	246,300	Value Agreement (No Notice Required)	6533	01

3A: Residential Appeal Changes

Meeting Date:

08/26/2021

Tax Year:

2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N23C 078	2017-1 IH BORROWER LP RYAN, LLC	237,140	212,600	Value Agreement (No Notice Required)	6540 01	
15N23C 115	FKH SFR PROPCO B-HLD LP RYAN LLC	247,120	241,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	6302 01	
15N23D 077	HPA BORROWER 2018-1 ML LLC RYAN LLC	332,500	315,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	6334 07	
15N23D 203	2018-1 IH BORROWER LP RYAN, LLC	232,700	232,700	Value Agreement (No Notice Required)	6514 07	
15N24A 024	2017-2 IH BORROWER LP RYAN, LLC	229,120	225,000	Value Agreement (No Notice Required)	6531 01	
15N24C 012	2017-2 IH BORROWER LP RYAN, LLC	249,510	249,510	Value Agreement (No Notice Required)	6536 01	
15N24D 301	2019-1 IH BORROWER LP RYAN, LLC	283,600	270,000	Value Agreement (No Notice Required)	6406 07	
15N24F 196	IH6 PROPERTY GEORGIA LP RYAN, LLC	276,000	270,000	Value Agreement (No Notice Required)	6490 07	
15N24K 086	HPA II BORROWER 2019-1 LLC RYAN LLC	430,990	420,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6301 07	
15N27E 061	HPA BORROWER 2016 ML LLC RYAN LLC	524,000	524,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6342 01	
15N29C 025	2018-3 IH BORROWER LP RYAN, LLC	378,200	378,200	Value Agreement (No Notice Required)	6404 01	
15N30E 026	2018-2 IH BORROWER LP RYAN, LLC	317,000	298,700	Value Agreement (No Notice Required)	6383 01	
21N05A 143	IH3 PROPERTY GEORGIA L P RYAN, LLC	267,600	249,200	Value Agreement (No Notice Required)	6416 01	
21N05C 278	2017-2 IH BORROWER LP RYAN, LLC	220,520	215,500	Value Agreement (No Notice Required)	6528 01	
21N06C 082	CERBERUS SFR HOLDINGS V LP RYAN LLC	204,930	200,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	6312 01	
21N06G 349	HPA BORROWER 2018-1 ML LLC RYAN LLC	368,500	368,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6330 01	
21N09A 070	2018-1 IH BORROWER LP RYAN, LLC	262,640	257,300	Value Agreement (No Notice Required)	6516 01	
21N10F 029	HPA BORROWER 2017-1 ML LLC RYAN LLC	280,290	280,290	VALUE AGREEMENT (NO NOTICE REQUIRED)	6311 01	
21N11E 230	FKH SFR PROPCO A LP RYAN LLC	301,400	282,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	6319 01	
21N11E 316	IH3 PROPERTY GEORGIA L P RYAN, LLC	256,400	256,400	Value Agreement (No Notice Required)	6445 01	

3A: Residential Appeal Changes

Meeting Date: 08/26/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12B 144	2017-2 IH BORROWER LP RYAN, LLC	257,450	245,700	Value Agreement (No Notice Required)	6526	01
21N12B 270	2018-4 IH BORROWER LP RYAN, LLC	238,750	228,400	Value Agreement (No Notice Required)	6507	01
21N12P 013	IH4 PROPERTY GEORGIA LP RYAN, LLC	249,700	249,700	Value Agreement (No Notice Required)	6473	01
63		18,408,460	17,892,750			




3B: Residential Certify to BOE

Meeting Date: 08/26/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20 186	WILSON WILMA J GEORGIA TAX APPEALS, LLC	229,040	220,140	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	7494 04	
15N20D 034	DOOLEY CHARLES M & GEORGIA TAX APPEALS, LLC	489,400	475,000	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	7501 01	
21N05C 060	PITTS CHRISTOPHER CHARLES GEORGIA TAX APPEALS, LLC	770,600	690,300	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	7499 01	
3		1,489,040	1,385,440			

Ruby S. Pitts

Ruby S. Pitts

MOBILE HOME DIGEST CHANGES

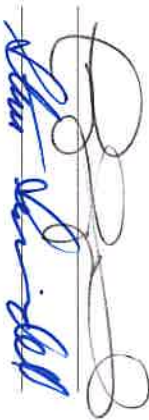
BATCH #: MH1

MEETING DATE: 8/26/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
GARRETT, WILLIE MAE	22N12 095 MH02722		\$6,815	\$0	MH REMOVED FROM 2021 TAX DIGEST DUE TO STORM DAMAGE THAT OCCURRED IN 2020. NO NOTICE NEEDED.

**Senior
TAX APPRAISER:**



CHIEF APPRAISER:

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): **2021**

Batch # **5** Current Tax Year Changes

Meeting Date: **Thursday, August 26, 2021**

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N06 - -243 H	MAYYS, SCOTT C. & MAYYS, LEIG	\$118,400 \$0	\$543,400 \$0	FMV CUV	HOUSE ADDED FOR 2021 TAX YEAR; NEW 45-DAY NOTICE
03N21 - -092 B	LATHEM, R. WARREN & LATHE	\$396,000 \$0	\$183,800 \$0	FMV CUV	ERROR: HOUSE MOVED TO 03N21-092E FOR 2021 TY; NEW 45-DAY NOTICE
03N21 - -092 E	LATHEM, RAY WARREN JR. & L	\$117,100 \$0	\$329,300 \$0	FMV CUV	ERROR: HOUSE MOVED TO THIS PARCEL FROM 03N21-092B FOR 2021 TY; NEW 45-DAY NOTICE
15N10 - -005	PARODI, DANIEL S. & KATHLEE	\$20,780 \$0	\$20,780 \$0	FMV CUV	CORRECTED CITY CODE FROM 01-COUNTY TO 07-WOODSTOCK FOR 2021 TY
15N10 - -006	PARODI, U.E. & BILLIE - LIFE ES	\$40,730 \$0	\$40,730 \$0	FMV CUV	CORRECTED CITY CODE FROM 01-COUNTY TO 07-WOODSTOCK FOR 2021 TY
15N10 - -007	PARODI, DANIEL S. & PARODI,	\$238,400 \$0	\$238,400 \$0	FMV CUV	CORRECTED CITY CODE FROM 01-COUNTY TO 07-WOODSTOCK FOR 2021 TY
15N17 - -001 W	MERTAGE HOMES OF GEORGI	\$3,526,000 \$0	\$3,473,200 \$0	FMV CUV	PER MAPPING, 2020 DEED WORKED FOR 2021 TAX YEAR; NEW 45-DAY NOTICE

Trey Stephens, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

08/26/2021

Tax Year:

2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01	021 HYADUCK DOROTHY HAGAN TRUSTEE	390,400	390,400	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6790	01
02N02	234 FAN LI TRUSTEE OF THE 168 TRUST THE STALLINGS-RIBAR GROUP	320,400	320,400	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7308	01
02N03	262 A MELTON JEFFREY K &	148,000	148,000	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6365	01
02N03	301 B RE CHRISTOPHER D &	972,000	972,000	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6902	01
02N04	183 A TROUT BRIAN	171,400	171,400	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6168	01
02N04	201 SLEEMAN JASON & KIMBERLY L	443,440	443,440	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6235	01
02N04	232 BIBER IGOR PROPERTY TAX CONSULTANTS	730,060	730,060	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7284	01
02N06	215 STENGER DANA LYNN ET AL	216,500	216,500	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6016	01
02N12	071 DARRACOTT BENJAMIN G GEORGIA TAX APPEALS, LLC	131,300	131,300	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7489	01
02N12	081 DARRACOTT BENJAMIN G GEORGIA TAX APPEALS, LLC	502,800	502,800	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7505	01
03N01	051 MORA GABRIEL J & THE STALLINGS-RIBAR GROUP	471,100	471,100	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7343	02
03N03	019 M GUNNIN JESSE RAY	726,800	651,400	CHANGES PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6840	01
03N07	042 DEWRELL GENELLA L	62,300	62,300	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7155	01
03N08	002 G SMITH CLINTON C	1,218,200	1,218,200	CORRECTION IN SQFT PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6602	01
03N11	141 B NICHELSON PAUL E	260,000	260,000	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6353	01
03N12	103 STEWART MARK FREDERICK TRUSTEE	510,750	150,000	SB 346/SALES LOCK IMPLEMENTED FOR 2021TY. SEND 30 DAY 8/2021 BLAKE	6031	01
03N15	054 C FIALA DOUGLAS A & JEANINE	424,800	370,400	CHANGES PER LAND REVIEW/FIELD INSP. 8/2021 BLAKE	6912	01
03N21	066 DEBOARD SARAH KRISTEN	171,320	170,120	HOUSE DEMOED. SEND 30 DAY. 8/2021 BLAKE	6226	01
03N23	134 LIPHAM BARRY WAYNE II &	107,900	86,300	POWER LINES SPLITTING PROPERTY IN 4THS. SEND 30 DAY NOTICE. 8/2021 BLAKE	6821	01
03N24	073 JARVIS ROLAND	4,966,700	4,858,800	VALUE AGREEMENT OF \$4,858,800 WITH NO 299C REACHED ON 08/12/2021. NO NOTICE REQUIRED. 8/2021 BLAKE	6156	01

5A: Rural Appeal Changes

Meeting Date: 08/26/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
04N04 020	RICH-WILLIAMS JUDY	91,900	91,900	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6141	01
13N01 060 B	BRACEWELL JENNA GENELLE	191,600	191,600	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7194	01
13N08 007 A	SCHULTZ LURLINE L &	512,100	394,000	CHANGE PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	7084	01
14N13 028	BARNES JUANITA EDWARDS	585,600	581,700	SQFT CORRECTED PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6858	01
14N13 081	BENTLEY ELDRIDGE &	154,830	153,530	REMOVE STRG BLD PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	7174	01
14N30 110 A	SCOGGINS JOSHUA T &	159,900	157,100	CHANGE PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6852	01
15N02 024 K	ROSS LAURIE ANNE	76,300	76,300	NO CHANGE FOR 2021TY SEND 30 DAY. 8/2021 BLAKE	7545	01
15N02 024 L	ROSS LAURIE ANNE	60,600	60,600	NO CHANGE FOR 2021TY SEND 30 DAY. 8/2021 BLAKE	7544	01
15N13B 019	SUTTON MORRIS L JR	395,700	263,500	CHANGE PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6895	01
15N20 469	BEDOE GARY J &	432,900	376,100	FEM TO SBM PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6900	01
15N22 230	SAMPLES VIRGINIA ESTATE HAR III REAL ESTATE CONSU	107,500	107,500	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7487	01
15N25 091	REEVES JAMES A	219,040	219,040	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6637	01
15N25 101	COLLIS KYLE ETHAN	130,300	96,100	HOUSE DEMOED. SEND 30 DAY. 8/2021 BLAKE	6009	01
15N25 121	REEVES JAMES A	467,780	467,780	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6636	01
15N28 002	SAMPLES VIRGINIA ESTATE HAR III REAL ESTATE CONSU	97,660	97,660	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7486	01
15N28 003	SAMPLES VIRGINIA ESTATE HAR III REAL ESTATE CONSU	233,400	233,400	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7473	01
15N28 004	SAMPLES EDDIE HAR III REAL ESTATE CONSU	63,400	63,400	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7475	01
15N28 005	SAMPLES EDDIE HAR III REAL ESTATE CONSU	208,420	208,420	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	7474	01
15N28 290	MIMMS DEVON E	611,920	610,820	DRIVEWAY IN BAD CONDITION PER FIELD INSP. 8/2021 BLAKE	6599	01
15N29 033 A	GHASEMI ALIREZA	175,390	175,390	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6051	01

5A: Rural Appeal Changes

Meeting Date: 08/26/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N30 121 C	HOSEA WILLIAM FRANK JR	879,400	879,400	NO CHANGE. SEND 30 DAY. 8/2021 BLAKE	6364:01	
21N01 076	DYER ROBERT &	140,100	117,170	HOUSE UNLIVABLE PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	7523:01	
23N06 001 A	BENNETT FARMS LP	61,100	53,500	CHANGES PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6212:01	
23N06 016	COX BRADLEY D &	1,212,900	1,193,300	CORRECTIONS TO SQFT PER FIELD INSP. SEND 30 DAY. 8/2021 BLAKE	6847:01	
44		20,215,910	19,194,130			




RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, August 26, 2021

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N06 - -077	REAL ESCAPE, LLC	\$424,200 \$13,171	\$424,200 \$0	FMV CUV	2019 COVENANT BREACHED W/ FULL PENALTY FOR 2021 TY; REMOVED ESV
04N02 - -018	HARRIS, NEAL JACKSON - TRU	\$222,700 \$24,919	\$222,700 \$0	FMV CUV	2013 COVENANT BREACHED W/ NO PENALTY (AGE 65 PROVISION) FOR 2021 TY; REMOVED ESV
14N08 - -125	CLINE, EUGENE E.	\$168,000 \$12,056	\$168,000 \$0	FMV CUV	2012 COVENANT BREACHED W/ NO PENALTY (DEATH OF OWNER) FOR 2021 TY; REMOVED ESV
14N30 - -188 A	HALEY FARMS, INC.	\$347,500 \$18,107	\$347,500 \$0	FMV CUV	2019 COVENANT BREACHED W/ FULL PENALTY FOR 2021 TY; REMOVED ESV


Trey Stephens, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

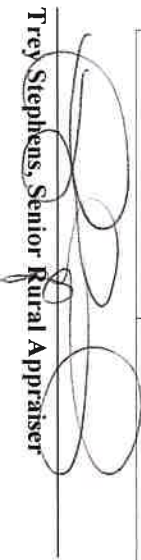
RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, August 26, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
04N02 - -018	HARRIS, NEAL JACKSON - TRUST	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
14N08 - -125	CLINE, EUGENE 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 August 12, 2021 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Jennifer Hoskins, Terri Jackson, Becky Parker and Jenny Thomas were all present for the meeting.

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

Call to Order: Dennis Conway 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 July 29, 2021 minutes, seconded by Tommy Mann and approved by all Members.

Public Comments: None.

New Business: Motion MaryBeth Burnette to move Batch P1, Batch P3, Batch P4, Batch 1A, Batch EX-1, Batch 3, Batch 3A, Batch 3B, Batch MH1, Batch 5, Batch 5A, Batch 5B, Batch 5CA, Batch 5CB, Batch 5CR and Batch 5P to the 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, BOA Appeals

Batch P4, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, 2021 Appeal Changes

Batch EX-1, Current Year Changes

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Rural & Mobile Homes Department, Trey Stephens, Senior Appraiser
Batch MH1, Digest Changes
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5B, Certify to BOE
Batch 5CA, CUVA Approvals
Batch 5CB, Property Digest Changes
Batch 5CR, CUVA Releases
Batch 5P, Previous Tax Year Changes

V. Chief Appraiser Report:

Steve reviewed the 2021 Budget report.

We have 243 appeals on 30 Day Notice and 148 appeals going to the BOE on this agenda.

BOE Hearings continued in our office this past Tuesday.

The GMASS contract was approved by the BOC at their meeting on Tuesday.

Our 2021 Digest has balanced with the Tax Commissioner and all necessary paperwork will be signed following the meeting today.

Steve will be attending an ACCG Meeting next Thursday 8/19.

Steve presented and explained the 2020 Ratio Study conducted by the Department of Audits.

The next meeting will be Thursday, August 26, 2021 at 9:00 AM.

VI. Attorney's Report / Executive Session:

Doug Flint is putting together a detailed report of sworn statements for the Belnick case. Darrell will review the information with Steve and the Board upon receipt.

Steve and Darrell met with the County Manager and Attorney to provide a Memo outlining details of Cowart Mulch Property and are now awaiting a response.

VII. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary