

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**September 9, 2021**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: August 26, 2021 Meeting**

**IV. Public Comments**

**V. New Business:**

**Consent Agenda:**

**Digest Changes:**

Front Office, Becky Parker, Receiver of Records

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

**Batch E-1-1**, Homestead Additions

**Batch E-3**, Homestead Denial Appeals Certify to BOE

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch 1**, 2021 Current Year 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 5**, Current Tax 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 DROPPED EXEMPTIONS 2021

Meeting Date: 9/9/2021

PROPERTY ID	NAME	EXEMPTION	REASON
92N04 - 032	STRICKALND RODNEY	L13(ES1)	MOVED TO FLORIDA

  
Becky Parker, Senior Appraiser

  
Steve Swindell, Chief Appraiser

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

Meeting Date: 9/9/2021

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
03N04B- 022	MALTBIE KIMBERLY S	L20(ESS) PROVIDED UPDATED DOCUMENTS	416 CANDLER TL	01	586500
15N11H- 222	WATTS RICHARD H JR	L20(ESS) UPDATED DOCUMENTS FROM VA, ADD FOR TY 2020	710 BREEZE LN	07	216200



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

**BATCH E-3 HOMESTEAD DENIAL APPEALS CERTIFY TO BOE** TAX YEAR 2021 Meeting Date: 9/9/2021

MAP & PARCEL      NAME      REASON      EXEMPTION      APPEAL NUMBER

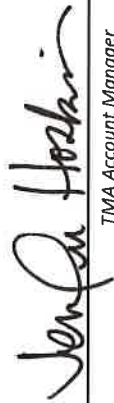
03N11E- 223      ROCHLER GEORGE      CERTIFY TO BOE      L05(ESC)      5909

  
\_\_\_\_\_  
Becky Parker, Senior Appraiser

  
\_\_\_\_\_  
Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
9/9/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ACOUSTIC INNOVATIONS LLC	01	146634	B	NOD	2021	0	22,920	22,920	45 Day	Processed late return for new account reporting for 2021.
BOGGS STEVEN J	01	145706	M	R	2021	8,000	0	0	None	Correcting error made when processing 2021 return. TP stated this boat is in NC.
COUNTRY DESIGNS BY S & F	01	16840	B	R	2020	28,000	0	0	None	Home-based business that closed prior to 1/1/2019.
COUNTRY DESIGNS BY S & F	01	16840	B	R	2019	28,000	0	0	None	Home-based business that closed prior to 1/1/2019.
INTERNAL MEDICINE ASSOC OF JASPER	01	121587	B	R&R	2021	111,015	111,015	0	None	Correction to Tax District only - 04 (Holly Springs) to 01 (County Uninc).
360 TUMBLE AND GYMNASTICS	03	114194	B	R&R	2019	66,792	66,792	0	None	Correction to Tax District only - 04 (Holly Springs) to 03 (Canton).
360 TUMBLE AND GYMNASTICS	03	114194	B	R&R	2020	68,415	68,415	0	None	Correction to Tax District only - 04 (Holly Springs) to 03 (Canton).
360 TUMBLE AND GYMNASTICS	03	114194	B	R&R	2021	61,726	61,726	0	None	Correction to Tax District only - 04 (Holly Springs) to 03 (Canton).
COLLEY, PETER M	01	122182	M	R	2021	12,529	0	0	None	TP sold boat in 2020.
TRUE RELIGION BRAND JEANS	07	133908	B	R	2021	260,758	0	0	None	Per City of Woodstock and the Outlet management, this business closed in Jan 2020.
SALT LIFE LLC	07	145985	B	R	2021	38,455	0	0	None	Per City of Woodstock and the Outlet management, this business closed in Dec 2020.

  
TMA Account Manager

  
Chief Appraiser

9/9/2021

Date Approved By Board

**COMMERCIAL / INDUSTRIAL DIGEST CHANGES**

Tax Year: 2021      Batch: 1 - Current Year Changes      Meeting Date: Thursday, September 9, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N11 - 040	PARKWAY MEDICAL VENTU	\$730,000	\$730,000	ANNEXED INTO CITY OF WOODSTOCK FOR TAX YEAR 2021	

*Gregg D. Boutilier*

Gregg D. Boutilier, Senior Commercial Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

## 2021 Utilities Correction

This list of 2021 utility parcels is included with the State Department of Revenue values, yet to be sent to the Counties by the State for 2021.

The error which caused these values to be included in the digest file sent to each jurisdiction has been permanently corrected.

This agenda item approved by the Board of Tax Assessors at their 9/9/2021 meeting allows the Tax Commissioner to eliminate any tax bill that was included in the 2021 State Valued Utilities digest in error.



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, September 9, 2021

PARCEL_NO	REALKEY	DIGCLASS	DIGSTRAT	DESCRIP	NEIGHBOOD	CURR_VAL
02N03	304 A	374349 E	9	County Unincorporated	90000	1
02N04	260	374921 E	9	County Unincorporated	90000	1
02N13	208	378088 E	9	County Unincorporated	90000	1
02N13	209	378089 E	9	County Unincorporated	90000	1
02N13A	012	378110 E	9	County Unincorporated	90000	1
02N13A	013	378111 E	9	County Unincorporated	90000	1
02N13A	017	378115 E	9	County Unincorporated	90000	1
03N01	040	378397 E	9	County Unincorporated	90000	1
03N01	043	378400 E	9	County Unincorporated	90000	1
03N01	050	378409 E	9	County Unincorporated	90000	1
03N01	103	378495 E	9	County Unincorporated	90000	1
03N01	106	378506 E	9	County Unincorporated	90000	1
03N02	014	378733 E	9	County Unincorporated	90000	2
03N03	021 A	378858 E	9	County Unincorporated	90000	1
03N03	022	378862 E	9	County Unincorporated	90000	1
03N03	029 A	378870 E	9	County Unincorporated	90000	1
03N05	101	379424 E	9	County Unincorporated	90000	1
03N06	170 A	379912 E	9	County Unincorporated	90000	1
03N07	002 A	380017 E	9	County Unincorporated	90000	1
03N07	012	380037 E	9	County Unincorporated	90000	1
03N07	021	380053 E	9	County Unincorporated	90000	1
03N09	002	380470 E	9	County Unincorporated	90000	1
03N09	019 A	380490 E	9	County Unincorporated	90000	1
03N09	028	380500 E	9	County Unincorporated	90000	1
03N11	162	381488 E	9	County Unincorporated	90000	1
03N13	009 A	383174 E	9	County Unincorporated	90000	1
03N13	010	383181 E	9	County Unincorporated	90000	1
03N13	023	383204 E	9	County Unincorporated	90000	1
03N13	024	383205 E	9	County Unincorporated	90000	1
03N13	024 A	383206 E	9	County Unincorporated	90000	1
03N13	024 B	383207 E	9	County Unincorporated	90000	1
03N13	024 D	383209 E	9	County Unincorporated	90000	1
03N13	025	383210 E	9	County Unincorporated	90000	1



03N13	026	383212 E	9 County Unincorporated	90000	1
03N13	035	383228 E	9 County Unincorporated	90000	1
03N13	036	383231 E	9 County Unincorporated	90000	1
03N15	099	383565 E	9 County Unincorporated	90000	1
03N20	001 A	385123 E	9 County Unincorporated	90000	2
04N03	028 N	387824 E	9 Nelson	90000	1
04N10	008	389044 E	9 County Unincorporated	90000	3
13N01	008	389076 E	9 County Unincorporated	90000	1
13N01	013	389083 E	9 County Unincorporated	90000	1
13N01	014	389084 E	9 County Unincorporated	90000	1
13N02	010	389163 E	9 County Unincorporated	90000	1
13N02	046	389206 E	9 County Unincorporated	90000	1
14N01	116	390384 E	9 County Unincorporated	90000	1
14N03	002	390717 E	9 County Unincorporated	90000	1
14N03	038	390762 E	9 County Unincorporated	90000	1
14N05	002	390981 E	9 County Unincorporated	90000	1
14N07	001	391438 E	9 Waleska	90000	1
14N07	178	391690 E	9 County Unincorporated	90000	1
14N08	122	391880 E	9 County Unincorporated	90000	1
14N08	133	391891 E	9 County Unincorporated	90000	1
14N13	015	394276 E	9 County Unincorporated	90000	1
14N13	016	394277 E	9 County Unincorporated	90000	1
14N14	038	394559 E	9 County Unincorporated	90000	1
14N17	010 A	756178 E	9 Canton	90000	1
14N17	027	396894 E	9 Canton	90000	1
14N18A	059	397389 E	9 County Unincorporated	90000	3
14N18C	007	397528 E	9 County Unincorporated	90000	1
14N18C	014	397532 E	9 County Unincorporated	90000	1
14N18C	045	397559 E	9 County Unincorporated	90000	1
14N18C	050	397569 E	9 County Unincorporated	90000	1
14N19	044 J	397986 E	9 County Unincorporated	90000	1
14N19	046	397995 E	9 County Unincorporated	90000	1
14N21	079	399042 E	9 County Unincorporated	90000	1
14N22	065	399584 E	9 County Unincorporated	90000	1

14N22A	019	399685 E	9 County Unincorporated	90000	1
14N22A	020	399686 E	9 County Unincorporated	90000	1
14N22A	021	399687 E	9 County Unincorporated	90000	1
14N24	126 A	400503 E	9 County Unincorporated	90000	3
14N24A	014	400777 E	9 Canton	90000C	2
14N25	023	401542 E	9 County Unincorporated	90000	2
14N25	040	401560 E	9 County Unincorporated	90000	1
14N25	051 A	401576 E	9 County Unincorporated	90000	1
14N26	030 A	401646 E	9 County Unincorporated	90000	1
14N26	075	401696 E	9 County Unincorporated	90000D	6
14N26	078	401708 E	9 County Unincorporated	90000	1
14N27	035	401808 E	9 County Unincorporated	90000	6
14N27	061 A	401844 E	9 County Unincorporated	90000	1
14N27	062	401845 E	9 County Unincorporated	90000	1
14N27	069	401862 E	9 County Unincorporated	90000	2
14N27	080 A	401874 E	9 County Unincorporated	90000	1
14N27	102	401914 E	9 County Unincorporated	90000	1
14N27	104	401916 E	9 County Unincorporated	90000	3
14N30	212	403249 E	9 County Unincorporated	90000	1
15N05	064	410004 E	9 County Unincorporated	90000	2
15N05	065	410005 E	9 County Unincorporated	90000	1
15N07	019 M	749296 E	9 County Unincorporated	90000	1
15N07	047 B	414409 E	9 County Unincorporated	90000	1
15N08	038	416325 E	9 County Unincorporated	90000	1
15N12	019	423194 E	9 Woodstock	90000	1
15N12	019 A	423195 E	9 Woodstock	90000	1
15N12	143	423342 E	9 Woodstock	90000	1
15N12	144	423343 E	9 Woodstock	90000	1
15N12	145	423344 E	9 Woodstock	90000	1
15N12	146	423345 E	9 Woodstock	90000	1
15N12	147	423346 E	9 Woodstock	90000	1
15N12	148	423347 E	9 Woodstock	90000	1
15N12	149	423348 E	9 Woodstock	90000	1
15N12	203	423408 E	9 County Unincorporated	90000C	5

15N12	205	423410 E	9 Woodstock	90000	1
15N13	009	425065 E	9 County Unincorporated	90000	1
15N13C	008	425645 E	9 County Unincorporated	90000	1
15N13C	060	425692 E	9 County Unincorporated	90000	1
15N14	038 B	426569 E	9 Canton	90000	1
15N14	055	426585 E	9 Holly Springs	90000	1
15N14B	089	427016 E	9 Holly Springs	90000	1
15N14B	090	427017 E	9 Holly Springs	90000	1
15N14B	091	427018 E	9 Holly Springs	90000	1
15N14C	005	427051 E	9 Holly Springs	90000	1
15N17	026 B	470940 E	9 County Unincorporated	90000	1
15N18	001 A	432497 E	9 Woodstock	90000	1
15N18	014 A	432509 E	9 Woodstock	90000	1
15N18	015	432510 E	9 Woodstock	90000	1
15N18	016	432511 E	9 Woodstock	90000	1
15N18	017	432512 E	9 Woodstock	90000	1
15N19A	034	435314 E	9 County Unincorporated	90000	1
15N20	377	436495 E	9 County Unincorporated	90000	1
15N20	377 A	436496 E	9 County Unincorporated	90000	1
15N22D	001	439592 E	9 County Unincorporated	90000	1
15N23	030 A	440400 E	9 Woodstock	90000	1
15N26	024	445958 E	9 County Unincorporated	90000	3
21N06	206	452195 E	9 County Unincorporated	90000	1
21N06	274	452270 E	9 County Unincorporated	90000	2
21N06	292001	452289 E	9 County Unincorporated	90000	1
21N09	563 A	453658 E	9 County Unincorporated	90000	1
21N12	034	457289 E	9 County Unincorporated	90000	1
21N12	035	457290 E	9 County Unincorporated	90000	1
22N08	001	460114 E	9 County Unincorporated	90000	1
22N08	026 G	470134 E	9 County Unincorporated	90000	1
22N11	107 A	460337 E	9 County Unincorporated	90000	1
22N12	039	460403 E	9 County Unincorporated	90000	1
23N04	002	463494 E	9 County Unincorporated	90000	1
91N11	031	464571 E	9 Canton	90000	1

91N12	012	464591 E	9 Canton	90000	1
91N14	011	464636 E	9 Canton	90000	1
91N16	053	464793 E	9 Canton	90000	1
91N16	064	464805 E	9 Canton	90000	1
91N16	152	464899 E	9 Canton	90000	2
94N04	004 A	466836 E	9 Ball Ground	90000	2
95N03	002 A	467060 E	9 Waleska	90000	3

**RESIDENTIAL DIGEST - Batch: 3**

**Tax Year: 2021**

**Meeting Date: 09/09/2021**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N13 - -060	SILANTYEV, MIKHAIL & BOGDANOVA, YULIA	\$17,100	\$17,100	NAME CHANGE FOR TAX YEAR 2021 (SEND NEW NOTICE)
15N13 - -061	CHUNG, JIN & YOUNG	\$139,600	\$139,600	NAME CHANGE FOR TAX YEAR 2021 (SEND NEW NOTICE)



Ricky Hitt, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 09/09/2021**

# 3A: Residential Appeal Changes

Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02A 075	2018-1 IH BORROWER LP RYAN, LLC	412,000	412,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6576	01
02N03 106	2018-3 IH BORROWER LP RYAN, LLC	346,380	344,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	6513	01
03N10C 141	2017-1 IH BORROWER LP RYAN,LLC	304,800	304,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	6478	01
03N11C 042	IH3 PROPERTY GEORGIA L P RYAN, LLC	281,100	281,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	6438	01
03N17A 119	IH3 PROPERTY GEORGIA L P RYAN, LLC	332,600	332,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	6453	01
03N17C 011	2018-2 IH BORROWER LP RYAN, LLC	294,400	270,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6424	01
03N17C 070	2019-1 IH BORROWER LP RYAN, LLC	287,100	265,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6466	01
04N03D 055	2017-1 IH BORROWER LP RYAN, LLC	220,300	220,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	6475	05
14N06B 107	IH5 PROPERTY GEORGIA LP RYAN, LLC	296,900	273,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	6469	01
14N06B 202	IH4 PROPERTY GEORGIA LP RYAN, LLC	365,700	330,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6449	01
14N12A 132	IH3 PROPERTY GEORGIA L P RYAN, LLC	261,990	261,990	VALUE AGREEMENT (NO NOTICE REQUIRED)	6562	01
14N12B 123	ARC RENTAL MSR I LLC RYAN, LLC	218,660	190,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	7339	01
14N12G 017	IH4 PROPERTY GEORGIA LP RYAN, LLC	204,080	204,080	VALUE AGREEMENT (NO NOTICE REQUIRED)	6467	03
14N12G 067	IH3 PROPERTY GEORGIA L P RYAN, LLC	234,100	220,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6410	03
14N12G 073	2018-2 IH BORROWER LP RYAN, LLC	227,600	215,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6426	03
14N16D 108	IH3 PROPERTY GEORGIA L P RYAN, LLC	169,610	169,610	VALUE AGREEMENT (NO NOTICE REQUIRED)	6564	03
14N24A 119	BAF ASSETS 2 LLC RYAN, LLC	192,930	192,930	VALUE AGREEMENT (NO NOTICE REQUIRED)	7328	03
14N24A 157	AMNL ASSET COMPANY 1 LLC RYAN, LLC	177,400	177,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	7364	03
14N24A 194	IH4 PROPERTY GEORGIA LP RYAN, LLC	209,700	175,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6458	03
14N24A 212	IH3 PROPERTY GEORGIA L P RYAN, LLC	199,800	187,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6418	03

# 3A: Residential Appeal Changes

Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24C 166	HPA BORROWER 2016-1 LLC RYAN LLC	285,400	285,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	7531	03
14N27A 003	HPA BORROWER 2016-1 LLC RYAN LLC	213,600	204,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	7532	01
14N27B 062	IH4 PROPERTY GEORGIA LP RYAN, LLC	222,200	210,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6452	01
14N27B 086	IH6 PROPERTY GEORGIA LP RYAN, LLC	214,400	205,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6572	01
15N02C 501	HPA BORROWER 2016-1 LLC RYAN LLC	315,800	315,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	7533	01
15N03A 001	BAF ASSETS 2 LLC RYAN, LLC	265,340	265,340	VALUE AGREEMENT (NO NOTICE REQUIRED)	7512	01
15N03B 186	2018-3 IH BORROWER LP RYAN, LLC	353,390	339,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6408	01
15N03C 066	2018-3 IH BORROWER LP RYAN, LLC	364,900	350,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6429	01
15N04A 016	IH3 PROPERTY GEORGIA L P RYAN, LLC	244,300	217,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6440	01
15N04C 154	BAF ASSETS 2 LLC RYAN, LLC	318,270	318,270	VALUE AGREEMENT (NO NOTICE REQUIRED)	7513	01
15N04K 107	SRP SUB LLC RYAN, LLC	288,600	270,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6459	01
15N04K 127	IH5 PROPERTY GEORGIA LP RYAN, LLC	290,100	285,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6476	01
15N04K 169	2018-1 IH BORROWER LP RYAN, LLC	307,700	307,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	6500	01
15N05A 135	MARTIN MEGHAN E RYAN, LLC	292,370	292,370	VALUE AGREEMENT (NO NOTICE REQUIRED)	6577	01
15N05A 238	IH3 PROPERTY GEORGIA L P RYAN, LLC	264,910	258,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6443	01
15N05G 031	SRP SUB LLC RYAN, LLC	276,840	276,840	VALUE AGREEMENT (NO NOTICE REQUIRED)	6389	01
15N05G 045	SWH 2017-1 BORROWER LP RYAN, LLC	281,940	278,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6462	01
15N07C 132	IH5 PROPERTY GEORGIA LP RYAN, LLC	324,700	297,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	6568	01
15N07E 014	2018-3 IH BORROWER LP RYAN, LLC	237,590	222,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6555	01
15N07G 420	BAF ASSETS 2 LLC RYAN, LLC	272,500	272,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	7511	01

# 3A: Residential Appeal Changes

Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N07G 447	IH6 PROPERTY GEORGIA LP RYAN, LLC	271,300	271,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	6529	01
15N07H 223	IH6 PROPERTY GEORGIA LP RYAN, LLC	319,600	290,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6571	01
15N08G 079	RH PARTNERS OWNERCO LLC RYAN, LLC	199,000	199,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7352	03
15N08H 002	SRP SUB LLC RYAN, LLC	281,600	263,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	6396	03
15N08J 049	2018-2 IH BORROWER LP RYAN, LLC	322,700	315,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6558	03
15N08K 223	IH4 PROPERTY GEORGIA LP RYAN, LLC	292,500	290,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6448	04
15N08L 089	2018-4 IH BORROWER LP RYAN, LLC	284,500	272,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	6505	03
15N10A 042	HPA BORROWER 2016-1 LLC RYAN LLC	277,330	266,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	7534	01
15N10A 209	IH3 PROPERTY GEORGIA L P RYAN, LLC	300,290	300,290	VALUE AGREEMENT (NO NOTICE REQUIRED)	6566	01
15N10B 099	IH4 PROPERTY GEORGIA LP RYAN, LLC	347,420	307,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	6454	07
15N11B 007	THR GEORGIA LP RYAN, LLC	362,060	359,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	6521	07
15N11B 028	RH PARTNERS OWNERCO LLC RYAN, LLC	388,950	370,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7514	07
15N11G 103	IH3 PROPERTY GEORGIA L P RYAN, LLC	241,440	230,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6450	07
15N11H 051	IH3 PROPERTY GEORGIA L P RYAN, LLC	276,800	275,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6435	07
15N11H 060	IH4 PROPERTY GEORGIA LP RYAN, LLC	264,640	255,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6446	07
15N12B 012	IH3 PROPERTY GEORGIA L P RYAN, LLC	189,630	181,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6563	01
15N12C 092	2018-2 IH BORROWER LP RYAN, LLC	258,740	237,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6559	01
15N13H 186	2017-1 IH BORROWER LP RYAN, LLC	244,000	235,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6481	03
15N13H 193	IH5 PROPERTY GEORGIA LP RYAN, LLC	243,300	233,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	6480	03
15N14G 084	2018-3 IH BORROWER LP RYAN, LLC	261,500	261,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6560	04



# 3A: Residential Appeal Changes

Meeting Date: 09/09/2021 Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14H 122	ALTO ASSET COMPANY 2 LLC RYAN, LLC	204,800	204,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	7332 03	
15N14L 134	2018-1 IH BORROWER LP RYAN, LLC	262,900	259,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6504 03	
15N15 197	SWH 2017-1 BORROWER LP RYAN, LLC	285,250	285,250	VALUE AGREEMENT (NO NOTICE REQUIRED)	6493 01	
15N15B 025	IH3 PROPERTY GEORGIA L P RYAN, LLC	307,650	290,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6434 01	
15N15B 226	IH3 PROPERTY GEORGIA L P RYAN, LLC	304,100	290,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6428 01	
15N15G 008	2018-2 IH BORROWER LP RYAN, LLC	244,200	235,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6561 04	
15N16B 020	IH3 PROPERTY GEORGIA L P RYAN, LLC	238,960	220,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6442 01	
15N17A 137	SRP SUB LLC RYAN, LLC	304,730	295,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6394 07	
15N17C 146	IH3 PROPERTY GEORGIA L P RYAN, LLC	278,140	254,540	VALUE AGREEMENT (NO NOTICE REQUIRED)	6421 07	
15N18C 015	CPI/AMHERST SFR RYAN, LLC	262,530	255,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7326 01	
15N18D 023	IH4 PROPERTY GEORGIA LP RYAN, LLC	193,050	193,050	VALUE AGREEMENT (NO NOTICE REQUIRED)	6461 07	
15N18D 123	THR GEORGIA LP RYAN, LLC	242,330	228,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6523 07	
15N18D 203	IH4 PROPERTY GEORGIA LP RYAN, LLC	248,680	232,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6464 07	
15N18D B269	HPA BORROWER 2016-1 LLC RYAN LLC	282,650	282,650	VALUE AGREEMENT (NO NOTICE REQUIRED)	7536 01	
15N18H 125	2018-3 IH BORROWER LP RYAN, LLC	224,500	210,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6409 01	
15N19A 077	THR GEORGIA LP RYAN, LLC	260,600	260,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	6519 01	
15N20 338	RH PARTNERS OWNERCO LLC RYAN, LLC	224,630	220,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7515 01	
15N20F 161	CPI/AMHERST SFR PROGRAM OWNER LLC RYAN, LLC	368,900	350,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7324 04	
15N20F 221	IH5 PROPERTY GEORGIA LP RYAN, LLC	291,400	275,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6477 04	
15N20F 298	BAF ASSETS 2 LLC RYAN, LLC	269,200	260,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7369 04	

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Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20H 099	IH6 PROPERTY GEORGIA LP RYAN, LLC	332,000	320,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6534	04
15N21B 083	IH3 PROPERTY GEORGIA L P RYAN, LLC	297,500	281,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	6573	01
15N21D 020	SRP SUB LLC RYAN, LLC	276,500	276,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	6387	01
15N22B 047	THR GEORGIA LP RYAN, LLC	224,730	210,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6575	01
15N23B 048	HPA BORROWER 2016-1 LLC RYAN LLC	287,340	286,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	7537	01
15N23C 455	2018-2 IH BORROWER LP RYAN, LLC	259,170	245,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6407	01
15N23D 106	SWH 2017-1 BORROWER LP RYAN, LLC	241,280	229,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	6425	07
15N23D 217	SWH 2017-1 BORROWER LP RYAN, LLC	237,500	230,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6392	07
15N23E 243	IH6 PROPERTY GEORGIA LP RYAN, LLC	326,480	320,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	6527	07
15N24C 279	ALTO ASSET COMPANY 2 LLC RYAN, LLC	222,730	222,730	VALUE AGREEMENT (NO NOTICE REQUIRED)	7330	01
15N28A 022	CPT/AMHERST SFR RYAN, LLC	265,400	255,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7510	01
15N28E 003	HOME PARTNERS GA 2015 LLC RYAN LLC	495,500	495,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	7538	01
15N29A 122	2017-1 IH BORROWER LP RYAN, LLC	223,940	210,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6517	01
15N29A 191	IH3 PROPERTY GEORGIA L P RYAN, LLC	257,920	240,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6432	01
15N29A 201	RH PARTNERS OWNERCO LLC RYAN, LLC	213,310	213,310	VALUE AGREEMENT (NO NOTICE REQUIRED)	7348	01
15N30A 264	BAF ASSETS LLC RYAN, LLC	202,930	202,930	VALUE AGREEMENT (NO NOTICE REQUIRED)	7360	01
15N30E 259	2018-3 IH BORROWER LP RYAN, LLC	231,310	220,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6412	01
21N06E 082	IH4 PROPERTY GEORGIA LP RYAN, LLC	293,900	285,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6567	01
21N06E 087	ALTO ASSET COMPANY 2 LLC RYAN, LLC	264,100	249,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7356	01
21N09 284	IH3 PROPERTY GEORGIA L P RYAN, LLC	322,180	319,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	6430	01

# 3A: Residential Appeal Changes

Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N09 473	HPA BORROWER 2016-1 LLC RYAN, LLC	252,090	252,090	VALUE AGREEMENT (NO NOTICE REQUIRED)	7540 01	
21N09C 125	2018-1 IH BORROWER LP RYAN, LLC	303,900	289,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	6390 01	
21N10D 096	RH PARTNERS OWNERCO LLC RYAN, LLC	284,770	275,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7353 01	
21N11A 234	IH3 PROPERTY GEORGIA L P RYAN, LLC	237,130	225,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6565 01	
21N11C 061	AMNL ASSET COMPANY 1 LLC RYAN, LLC	219,100	219,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	7366 01	
21N11D 053	SWH 2017-1 BORROWER LP RYAN, LLC	224,040	214,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6398 01	
21N11G 018	2018-1 IH BORROWER LP RYAN, LLC	278,420	278,420	VALUE AGREEMENT (NO NOTICE REQUIRED)	6401 01	
21N11H 262	2017-1 IH BORROWER LP RYAN, LLC	300,700	290,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6496 01	
21N11H 264	IH6 PROPERTY GEORGIA LP RYAN, LLC	266,000	255,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6570 01	
21N11H 291	IH6 PROPERTY GEORGIA LP RYAN, LLC	312,900	300,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6491 01	
21N11H 331	HPA BORROWER 2016-1 LLC RYAN, LLC	325,300	325,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	7541 01	
21N11H 367	SWH 2017-1 BORROWER LP RYAN, LLC	289,800	268,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	6422 01	
21N11K 054	IH6 PROPERTY GEORGIA LP RYAN, LLC	279,900	270,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6574 01	
21N12B 246	IH6 PROPERTY GEORGIA LP RYAN, LLC	228,220	228,220	VALUE AGREEMENT (NO NOTICE REQUIRED)	6489 01	
21N12C 058	BAF ASSETS 2 LLC RYAN, LLC	197,120	180,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	7363 01	
21N12D 014	IH3 PROPERTY GEORGIA L P RYAN, LLC	199,310	185,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6437 01	
21N12K 030	IH3 PROPERTY GEORGIA LP RYAN, LLC	248,400	235,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6456 01	
21N12M 006	IH3 PROPERTY GEORGIA L P RYAN, LLC	318,900	301,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6441 01	
22N06A 018	HPA BORROWER 2016-1 LLC RYAN, LLC	231,400	231,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	7542 01	
22N06A 052	2019-1 IH BORROWER LP RYAN, LLC	285,700	270,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6393 01	

# 3A: Residential Appeal Changes

Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N18 D024 E	IH3 PROPERTY GEORGIA L P RYAN, LLC	209,440	200,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	6439 03	
121		32,766,760	31,617,910			

*Randy F. Hill*

*Randy F. Hill*

# 3B: Residential Certify to BOE

Meeting Date: 09/09/2021

Tax Year: 2021

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N12K 078	WOLKIS EDWARD FAIR ASSESSMENTS LLC	222,300	220,000	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	7183 03	
14N24 317	THOMAS JEFFREY W & HAP RICHARDSON	870,000	812,300	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	7180 03	
2		1,092,300	1,032,300			

*Rich J. Hoto*

*Don DuRoi*

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, September 9, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation
		Previous CUV	Previous FMV	Current CUV	Current FMV	
03N01 - -090 B	CARTERSVILLE STREET INVES	\$0	\$0	\$15,000	\$0	NOD; SPLIT DEED WORKED LATE BY MAPPING DEPT. FROM 03N01-090; NEW 45-DAY NOTICE
03N12 - -103 A	STEWART, MARK FREDERICK	\$0	\$75,900	\$0	\$19,248	SB 346 SALES LOCK FOR 2021 TAX YEAR; NEW 45-DAY NOTICE
03N12 - -103 B	STEWART, MARK FREDERICK	\$0	\$127,900	\$0	\$19,247	SB 346 SALES LOCK FOR 2021 TAX YEAR; NEW 45-DAY NOTICE
03N16 - -106 A	WEST, ANTHONY WILLIAM &	\$0	\$121,200	\$0	\$351,400	HOUSE ADDED TO THIS PARCEL FROM 03N16-106; NEW 45-DAY NOTICE
03N29 - -015 A	BLACK, RICHARD W. & BLACK,	\$0	\$64,200	\$0	\$0	PER APPEAL/REQUEST TO COMBINE, THIS PARCEL DELETED AND COMBINED W/ 03N29-011 FOR 2021 TY
21N05 - -150 C	MCALLISTER, HOLLIE H. & MIC	\$0	\$46,300	\$0	\$0	PER APPEAL/REQUEST TO COMBINE, THIS PARCEL DELETED AND COMBINED W/ 21N05-156 FOR 2021 TY
21N05 - -152 A	MCALLISTER, HOLLIE H. & MIC	\$0	\$35,300	\$0	\$0	PER APPEAL/REQUEST TO COMBINE, THIS PARCEL DELETED AND COMBINED W/ 21N05-156 FOR 2021 TY
21N05 - -155	MCALLISTER, HOLLIE H. & MIC	\$0	\$62,700	\$0	\$0	PER APPEAL/REQUEST TO COMBINE, THIS PARCEL DELETED AND COMBINED W/ 21N05-156 FOR 2021 TY

  
 Steve Swindell, Chief Appraiser

# 5A: Rural Appeal Changes

Meeting Date: 09/09/2021

Tax Year: 2021


PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N05 210	SETSER RUTH	36,600	36,600	WITHDRAWL FORM MAILED AFTER MH SPEAKING WITH TAXPAYER. NEVER RETURNED. SEND 30 DAY. 9/2021 BLAKE	6202 01	
03N29 011	BLACK RICHARD W &	615,890	662,490	REQUEST TO COMBINE FILED. SEND 30 DAY. 9/2021 BLAKE	6198 01	
04N07 051	VOYLES JAMES D	169,500	169,500	REQUEST TO COMBINE DENIED FOR 2021TY. HSE ON EACH PARCEL SEND 30 DAY. 9/2021 BLAKE	6247 01	
04N07 051 A	VOYLES JAMES D	35,700	35,700	REQUEST TO COMBINE DENIED FOR THE 2021TY. HSE ON EACH PARCEL. SEND 30 DAY. 9/2021 BLAKE	6246 01	
21N05 156	MCALLISTER HOLLIE H & MICHAEL	191,030	257,930	REQUEST TO COMBINE FILED FOR 2021TY. SEND 30 DAY. 9/2021 BLAKE	6584 01	
5		1,048,720	1,162,220			




**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2021      Batch # 5CB      Conservation Use Breaches      Meeting Date: Thursday, September 9, 2021

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	CUV	CUV	
03N11 - -222	DENSMORE, DOROTHY P.	\$508,540	\$10,954	\$508,540	\$0	FMV	CUV	2013 COVENANT BREACHED W/ NO PENALTY DUE TO DEATH OF OWNER; REMOVED ESV FOR 2021 TY; NO NOTICE
04N02 - -020	HARRIS, NEAL JACKSON - TRU	\$388,200	\$66,546	\$388,200	\$0	FMV	CUV	2013 COVENANT BREACHED W/ NO PENALTY (AGE 65 PROVISION); REMOVED ESV FOR 2021 TY; NO NOTICE
04N02 - -021	HARRIS, NEAL JACKSON - TRU	\$395,200	\$68,659	\$395,200	\$0	FMV	CUV	2013 COVENANT BREACHED W/ NO PENALTY (AGE 65 PROVISION); REMOVED ESV FOR 2021 TY; NO NOTICE

  
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**Trey Stephens, Senior Rural Appraiser**

  
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**Steve Swindell, Chief Appraiser**




# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Thursday, September 9, 2021

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N11 - -222	DENSMORE, DOROTHY P.	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
04N02 - -020	HARRIS, NEAL JACKSON - TRUST	APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURAL PROPERTY
04N02 - -021	HARRIS, NEAL JACKSON - TRUST	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 26, 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, Crystal Hamby, Ricky Hitt, Jennifer Hoskins, Becky Parker and Jenny Thomas were all present for the meeting.

**Guests Present:** Tim Ghorley and Linsey May with GMASS were 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 August 12, 2021 minutes, seconded by Tommy Mann and approved by all Members.

**Public Comments:** None.

**New Business:** Motion MaryBeth Burnette to move Batch E-1-1, Batch E2, Batch P1, Batch P3, Batch P4, Batch 1A, Batch 3, Batch 3A, Batch 3B, Batch MH1, Batch 5, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

### **IV. 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

**V. Chief Appraiser Report:**

Steve reviewed the 2021 Budget report.

The Tax Commissioner has received the 2021 Collection Order from the Department of Revenue and will send the tax bills September 7<sup>th</sup>.

GMASS will begin working with Gregg in the Commercial Department today. Steve introduced the GMASS staff in attendance.

The County is reviewing the Just Appraised contract and we are expecting approval by the 2<sup>nd</sup> BOC meeting in October.

We currently have 126 appeals on a 30-day notice agenda and 3 on the Board of Equalization agenda.

BOE Hearings will be virtually conducted beginning next week.

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

**VI. Attorney's Report / Executive Session:**

Mr. Flint has been unable to provide counsel with Belnick case information due to an illness in his family.

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

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Dennis Conway, Chairman

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Jenny Thomas, Secretary