

Cherokee County Board of Tax Assessors
Regular Meeting
November 10, 2021

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: October 28, 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 2021

Batch E-2, Reinstate Exemptions – Tax Year 2021

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Approval of the 2022 NADA Mobile Home Values

VII. Chief Appraiser's Report

VIII. Attorney's Report / Executive Session

IX. Adjournment

BATCH E-1-1 CURRENT YEAR CHANGES - HOMESTEAD ADDITIONS-2021

Meeting Date: 11/10/2021

PROPERTY ID	NAME	EXEMPTION REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
92N05A-126204	MCMAHAN DENNIS	L05(ESC) PROVIDED UPDATED DOCUMENTS	360 CHAMBERS ST	7A	355000


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2021

Meeting Date 11/10/2021

MAP & PARCEL	NAME	EXEMPTION	REASON
15N27G-042	NICHOLS SEAN K	L13(ES1)	REMOVED IN ERROR, ADD FOR YEARS 2019, 2020, 2021



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

11/10/2021

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PAUL, KELLY JR R	01	146136	M	R	2021	54,237	0		None	This is a duplicate account for account number 145674.
MCKINLEY, SCOTT M	01	135540	M	R	2021	13,000	0		None	TP provided Bill of Sale showing boat sold July 6, 2020.
GIBBS ROOFING AND SIDING	07	145906	B	R&R	2021	34,380	795		None	Account originally forced. TP provided asset detail and other documentation to support value being adjusted.
HIX TIMOTHY W	01	115089	M	R	2021	8,000	0		None	TP provided bill of sale showing boat sold on 4/3/2020 to new owner in Woodstock. New owner added to 2021 digest.
HIX RUSSELL W	01	146872	M	NOD	2021	0	8,000	8,000	45 Day	New boat owner for 2021.
IMPACT INDUSTRIES LLC	04	145895	B	R	2021	33,830	0		None	Duplicate account created when TP moved business to new location. Updated original account (acct# 106730) with correct address information.
TWIN-CHEM INC	04	106730	B	R&R	2021	8,313	8,313		None	Tax district change from 01 (County Unicorp) to 04 (Holly Springs).

Jennifer Hawkins
 TRM Account Manager

Steve Willis
 Chief Appraiser

11/10/2021
 Date Approved By Board


RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2021

Meeting Date: 11/10/2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N14 - -087	TURNER MARCUS B & TURNER JACQUELINE L	\$212,940	\$52,840	HOUSE BURNED 5% PD AS OF JAN 1
91N18 - B-013	PATTISON NIKKI ROSE & JOHNSON DESMOND EDWARD	\$191,070	\$184,070	LAND VALUE ADJUSTED AFTER PARCEL SPLIT
91N18 - B-013 A	BUCKNER HOLDINGS LLC	\$0	\$42,000	PARCEL SPLIT FROM 91N18 B013
91N21 - -080	STEVENSON W E & ANNIE	\$76,400	\$22,400	HOUSE MOVED TO PARCEL 91N21 080 A
91N21 - -080 A	STEVENSON ANNIE E & OZELLA S TANNER ETAL	\$25,200	\$79,200	HOUSE MOVED FROM PARCEL 91N21 080


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/10/2021

3A: Residential Appeal Changes

Meeting Date: 11/10/2021

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N22 207 A	THOMAS VICTOR	1,197,400	834,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED) - 2ND APPEAL	6693	01
1		1,197,400	834,000			



MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 11/10/2021

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
TIPPENS, MICHAEL LEE & SHARO	14N20 059 5609975		\$0	\$17,621	MH ADDED TO 2021 PREBILL DIGEST HOMESTEAD REMOVED NO NOTICE NEEDED
TIPPENS, MICHAEL LEE & SHARO	14N20 059		\$60,601	\$42,980	MH REMOVED FROM 2021 REAL PROPERTY DIGEST HOMESTEAD REMOVED NO NOTICE NEEDED
EDGE, TRICIA L & SPRINGFIELD, S	23N10 008 5321722		\$0	\$30,402	MH ADDED TO 2021 PREBILL DIGEST HOMESTEAD EXEMPTION REMOVED NO NOTICE NEEDED
EDGE, TRICIA L & SPRINGFIELD, S	23N10 008		\$74,792	\$44,390	MH REMOVED FROM 2021 REAL PROPERTY DIGEST HOMESTEAD EXEMPTION REMOVED NO NOTICE NEEDED

LEAD APPRAISER:

Andy J. Hester

CHIEF APPRAISER:

Steve Kimball

DATE APPROVED BY B.O.A. #####

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5 Current Tax Year Changes

Meeting Date: Wednesday, November 10, 2021

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N16 - -123	PADGETT, SANDRA Y.	\$395,700	\$340,200 \$344,200	FMV	ERROR CORRECTION FOR TAX YEAR 2021
		\$0	\$0	CUV	
03N21 - -092 E	LATHEN, RAY WARREN JR. & J	\$329,300	\$324,800	FMV	ERROR CORRECTION FOR TAX YEAR 2021
		\$0	\$0	CUV	
04N07 - -008 A	WHITE, NICHOLAS R & ISOM, A	\$151,200	\$67,500	FMV	NAME CHANGE AND PARCEL SPLIT TO CREATE PARCELS 04N07 008 E & 008 F FOR TAX YEAR 2021
		\$0	\$0	CUV	
04N07 - -008 E	RICHARDS, KEVIN & TERRA	\$0	\$67,500	FMV	PARCEL CREATED FOR TAX YEAR 2021
		\$0	\$0	CUV	
04N07 - -008 F	WHITE, DONALD KEITH & LEVI	\$0	\$66,100	FMV	PARCEL CREATED FOR TAX YEAR 2021
		\$0	\$0	CUV	
04N07 - -010	RICHARDS, KEVIN & TERRA	\$10,300	\$10,300	FMV	NAME CHANGE FOR TAX YEAR 2021
		\$0	\$0	CUV	
13N01 - -049 B	WACASTER, CLINT ERIC	\$46,400	\$38,100	FMV	ACCESSORIES ERROR CORRECTION FOR TAX YEAR 2021
		\$0	\$0	CUV	
15N22A- -094	SOTO, MINDRETH Z. HERNANDEZ	\$12,500	\$98,000	FMV	HOME BUILT IN PLACE OF MOBILE HOME FOR TAX YEAR 2021
		\$0	\$0	CUV	

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
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Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

11/10/2021

Tax Year:

2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 234	FAN LI TRUSTEE OF THE 168 TRUST THE STALLINGS-RIBAR GROUP	320,400	208,700	VA OF \$208,700. 299C APPLIES (NO NOTICE REQUIRED) 11/2021 BLAKE	7308 01	
02N12 071	DARRACOTT BENJAMIN G GEORGIA TAX APPEALS, LLC	131,300	111,600	VA OF \$111,600 ON 11/01/2021. 299C APPLIES. NO NOTICE REQUIRED. 11/2021 BLAKE	7489 01	
02N12 081	DARRACOTT BENJAMIN G GEORGIA TAX APPEALS, LLC	502,800	427,400	VA OF \$427,400. 229C APPLIES. NO NOTICE REQUIRED. 11/2021 BLAKE	7505 01	
15N22 230	SAMPLES VIRGINIA ESTATE HAR III REAL ESTATE CONSU	107,500	107,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	7487 01	
15N28 002	SAMPLES VIRGINIA ESTATE HAR III REAL ESTATE CONSU	97,660	67,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	7486 01	
15N28 003	SAMPLES VIRGINIA ESTATE HAR III REAL ESTATE CONSU	233,400	232,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	7473 01	
15N28 004	SAMPLES EDDIE HAR III REAL ESTATE CONSU	63,400	63,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	7475 01	
15N28 005	SAMPLES EDDIE HAR III REAL ESTATE CONSU	208,420	208,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	7474 01	
8		1,664,880	1,426,800			

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RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Wednesday, November 10, 2021

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -015	ALFREDSON, ROLAND D. & DA	\$0 \$53,364	\$1,453,000	FMV CUV	2017 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2021. REMOVED ESV

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2021

Meeting Date: Wednesday, November 10, 2021

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -023	HUNNICUTT, HOWARD & ELLA RU	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N11 - -015	ALFREDSON, ROLAND D. & DARL	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N12 - -038 K	COLLETT FAMILY LLC	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY


 Ricky Hitt, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the October 28, 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, Brad Cole, Sandy Forrester, Ricky Hitt, Lee Johnson, Amber Lumpkin, Rhonda Peterson 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 October 14, 2021 minutes, seconded by Tommy Mann and approved by all Members.

Public Comments: None.

New Business: Motion Daniel Clifford to move Batch E-1, Batch E-1-1, Batch E2, Batch P1, Batch P4, Batch 1, Batch EX-1, Batch 3, Batch 3A, Batch 5, Batch 5CB, Batch 5CR and Batch 5P to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

IV. 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 2021

Batch E-2, Reinstate Exemptions – Tax Year 2021

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P4, Certify to BOE Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, 2021 Current Year Changes

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, 2021 Digest Changes

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Tax Year Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

Batch 5P, Previous Tax Year Changes

V. Chief Appraiser Report:

Steve reviewed the 2022 Budget report.

The BOC passed a resolution which no longer requires the Tax Commissioner to issue stickers for Mobile Homes in Cherokee County.

Steve and Trey attended the GAAO Fall Business Meeting / one-day seminar in Brasstown Valley last week.

The exemption portion of the Just Appraised contract is under review due to the software's inability to meet our county IT security requirements as written. We are moving forward with incorporating their Deed software.

Destiny Duckett has resigned as Senior Clerk and the open position has been posted externally online.

We have hired a new Residential Field Appraiser to begin on November 8th and have another possible candidate interviewing this morning.

Steve will be attending the GAAO Board Retreat at Calloway Gardens next week.

We have 6 employees who will be attending Short Course on Jekyll Island November 14th – November 19th.

The next meeting will be Wednesday, November 10, 2021 at 9:00 AM.

VI. Attorney's Report / Executive Session:

IV. Adjournment: Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary