

Cherokee County Board of Tax Assessors
Regular Meeting
January 27, 2022

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: January 13, 2021 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions 2022

Batch E-2, Reinstate Exemptions 2021

Batch E-1-1, Current Year Changes – Homestead Additions 2021

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

VI. Chief Appraisers Report

VII. Executive Session


VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2022

1/27/2022

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
21N10F-095	VORHIES EMILY E	L13(ES1)	REMOVED, FILED ON 03N23-138 FOR TY 22	01

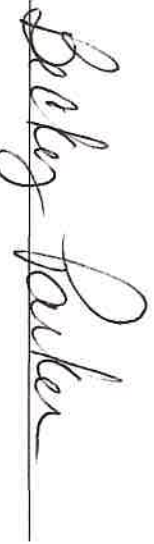

Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS - TAX YEAR 2021

1/27/2022

PROPERTY ID	NAME	EXEMPTION	REASON	PER APPEAL RIGHTS LETTER	BASE VALUE	TAX DIST
14N04 - 0000 ⁰⁰⁰⁰	FRANKLIN SHARON - TRUSTEE	L05(ESC)			312500	01

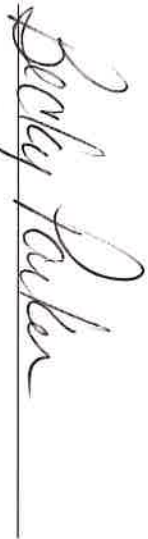

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BATCH E-1-1 CURRENT YEAR CHANGES - HOMESTEAD ADDITIONS-2021

Meeting Date: 12/9/2021

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
03N08 - 124	SCOTT KENNY	L20(ESS)	CODE ERROR	204 HERITAGE CREEK TL	01	386600



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
1/27/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
FIFTH THIRD BANK NA	07	115783	B	R&R	2021	17,541	0	0	None	Leasing company updated lease tax district for 2021 assets.
FIFTH THIRD BANK NA	01	146156	B	NOD	2021	2,575	22,691	0	None	Leasing company updated lease tax district for 2021 assets.
SUNGLASS HUT	01	145451	B	R	2021	75,915	0	0	None	This account is a duplicate account for acct#145582.
CICCOZZI, ANTHONY M	01	142896	M	R	2021	55,500	0	0	None	TP provided BOS showing this boat sold 11/14/2020.
LAWRENCE, BRANDON T	01	144855	M	R	2021	5,716	0	0	None	TP provided BOS showing this boat sold on 2-26-2020.
LAWRENCE, BRANDON T	01	144856	M	R	2021	10,694	0	0	None	TP provided BOS showing this boat sold on 9/4/2020.
SMITH JUSTIN C	01	143968	M	R	2021	35,864	0	0	None	TP provided cancellation of insurance for vessel dated 6-16-2019.
SMITH JUSTIN C	01	143968	M	R	2020	37,699	0	0	None	TP provided cancellation of insurance for vessel dated 6-16-2019.
CARROLL, KEVIN	01	141875	M	R	2020	18,208	0	0	None	TP provided BOS showing boat sold 7/9/2019.
CARROLL, KEVIN	01	141875	M	R	2021	17,029	0	0	None	TP provided BOS showing boat sold 7/9/2019.
LORAE, ANTHONY	01	143838	M	R	2021	44,266	0	0	None	TP provided BOS showing boat sold 12/29/2020.
LORAE, ANTHONY	01	137372	M	R&R	2021	6,346	6,346	0	None	This boat is no longer taxable when not combined with acct# 143838.
MILLER, JARED	01	144038	B	R	2021	22,726	0	0	None	This is a duplicate account of acct# 144972.
MILLER, JARED	01	144038	B	R	2020	24,966	0	0	None	This is a duplicate account of acct# 144972.

Shonda M. Petersen

TMA Account Manager

Shonda M. Petersen

Chief Appraiser

1/27/2022

Date Approved By Board

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, January 27, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N06 - -139	COX, MELANIE WOFFORD	\$0	\$509,100	FMV	2014 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N15 - -073	GROGAN, LEE R. & SUSAN DEC	\$0	\$231,000	FMV	2014 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N15 - -074	GROGAN, LEE R. & SUSAN DEC	\$17,064	\$0	CUV	2014 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N16 - -089	COX, JOAN W.	\$16,787	\$231,000	FMV	2014 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2022; REMOVED ESV
03N17 - -023	MORRIS BANK	\$0	\$1,077,700	FMV	2014 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2022; REMOVED ESV
		\$39,245	\$0	CUV	2014 COVENANT BREACHED W/NO PENALTY DUE TO FORECLOSURE FOR TAX YEAR 2022; REMOVED ESV

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, January 27, 2022

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N06 - -139	COX, MELANIE WOFFORD	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N16 - -089	COX, JOAN W.	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -023	MORRIS BANK	APPLICATION OF RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser