

Cherokee County Board of Tax Assessors
Regular Meeting
February 24, 2022

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: February 10, 2022 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-2, Reinstate Exemptions 2022

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch EX-1, Current Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH, Prebill Appeals
Batch MH1, Digest Changes
Batch 5P, Previous Year Changes

VI. Chief Appraisers Report


VII. Executive Session

VIII. Adjournment

E-2 REINSTATE EXEMPTIONS

02/24/2022

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
15N27E-104	CREEK WILLIAM E	L05(ESC)	FOR TY 21 ADDED BACK, REMOVED IN ERROR	340400	01



Becky Parker, Senior Appraiser

Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/24/2022

Taxpayer	Tax District	Account Type	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BOHANNON ANGELA D	01	141816	M	R	2021	23,305	0	0	None	TP provided BOS showing boat sold 5/8/2020.
SKELHAM, DONNA D	01	142924	M	R	2021	37,954	0	0	None	TP provided BOS showing boat sold 5/6/2020.
KROLL CARE PC	07	136313	B	R	2021	1,201,210	0	0	None	TP provided documentation showing business closed 10-28-2020.
TABLE STORE LLC, THE	07	139178	B	R	2021	64,050	0	0	None	With documentation provided by Woodstock BL Dept and confirmation with SOS this business dissolved 9/7/2018.
CREATIVE MUSCLE STUDIOS LLC	07	143455	B	R	2021	8,352	0	0	None	TP provided documentation showing proof of closing in July of 2020.
NICKELSON LARRY L	01	132342	M	R	2021	2,954	0	0	None	TP provided BOS showing boat: sold 10/28/2020.

Rhonda M. Peterson
TMA Account Manager

Chief Appraiser

2/24/2022

Date Approved By Board

EXEMPT DIGEST CHANGES

Tax Year: 2022

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, February 24, 2022

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
21N04 - -300 001	HIS CAMP INC	\$27,580	\$27,580	CHURCH OWNED & USED EXEMPTION REMOVED IN ERROR



Gregg D. Boutlier, Sr. Commercial Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, February 24, 2022

Prebill MH Appeals

Meeting Date: 02/24/2022

Tax Year: 2022

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
238	HOLCOMB LORI T	1,500	0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED PRIOR TO JANUARY 1 NO NOTICE NEEDED	7547
2331	CAGLE MELBAREE B	3,270	0	MH REMOVED FROM 2022 PREBILL DIGEST WHEN INFORMATION PROVIDED BY OWNER WAS CONSIDERED WHILE UNDER APPEAL	7546
2390	RYAN KEVIN C & CINDY S	15,254	6,500	VALUE REDUCED DUE TO INFORMATION OBTAINED WHILE UNDER APPEAL 30 DAY NOTICE NEEDED	7550
2864	AGNEW JAMES MICHAEL	32,170	22,213	VALUE CHANGE WHILE UNDER APPEAL BATCH 2MH BOA 02/24/22	7552
5262	MCFARLAND JOEL THOMAS	12,586	0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED PRIOR TO JANUARY 1 30 DAY NOTICE NEEDED	7553
6230	STONE ROBERT & MARY	3,910	0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED BEFORE JANUARY 1 NO NOTICE NEEDED	7551
5613570	JONES WILLIAM D	27,003	0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED BEFORE JANUARY 1 NO NOTICE NEEDED	7548
		95,693	28,718		

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Rich J. [Signature]

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 2/24/2022

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
DIMSDALE, PARKS B ETAL C/O A	C2N13 003 MH00888		\$3,236	\$0	REMOVED MH FROM 2022 PREBILL DIGEST STORM DAMAGE PRIOR TO JANUARY 1
DAVIS, JAMES E	14N04 010 MH00044		\$80,900	\$98,533	MH ADDED TO 2022 REAL PROPERTY DIGEST HOMESTEAD FILED
DAVIS, JAMES E	14N04 010 MH00044		\$17,633	\$0	MH REMOVED FROM 2022 PREBILL DIGEST HOMESTEAD FILED
KELLEY, DARRELL WAYNE	14N04 013 MH03274		\$64,000	\$75,497	MH ADDED TO 2022 REAL PROPERTY DIGEST HOMESTEAD FILED
KELLEY, DARRELL W	14N04 013 MH03274		\$11,497	\$0	MH REMOVED FROM 2022 PREBILL DIGEST HOMESTEAD FILED
BUCHAN, DAVID JOSHUA C/O WI	14N30 187A MH02436		\$3,170	\$0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED PRIOR TO JANUARY 1
ELLIS, ERICK MATTHEW C/O TOM	14N30 187B MH02438		\$3,963	\$0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED PRIOR TO JANUARY 1
RAY, DEBRA JANE	15N14 249 MH04518		\$47,000	\$58,634	MH ADDED TO REAL PROPERTY HOMESTEAD FILED
RAY, DEBRA JANE	15N14 249 MH04518		\$11,634	\$0	MH REMOVED FROM 2022 PREBILL DIGEST HOMESTEAD FILED

BATCH #: MH1

MEETING DATE: 2/24/2022

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
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LEAD APPRAISER: *Nicky P. HED*

CHIEF APPRAISER: _____

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, February 24, 2022

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation	
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV
03N13 - -012 A	BENTLEY, BESSIE INEZ	\$27,600	\$0	\$0	\$0	FMV	CUV
		\$0	\$0	\$0	\$0	FMV	CUV
03N13 - -012 A	BENTLEY, BESSIE INEZ	\$27,600	\$0	\$0	\$0	FMV	CUV
		\$0	\$0	\$0	\$0	FMV	CUV
03N13 - -014	COTTRELL, RICHARD A. & YVO	\$196,130	\$192,930	\$192,930	\$0	FMV	CUV
		\$0	\$0	\$0	\$0	FMV	CUV
03N13 - -014	COTTRELL, RICHARD A. & YVO	\$198,100	\$194,900	\$194,900	\$0	FMV	CUV
		\$0	\$0	\$0	\$0	FMV	CUV

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the February 10, 2022 Meeting

Members Present: Dennis Conway, Mary Beth Burnette, Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

Staff Present: Trey Stephens, Sandy Forrester, Gregg Boutilier, Lee Johnson, Ricky Hitt, Becky Parker, Rhonda Peterson 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.

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 January 27, 2022 meeting minutes, seconded by Tommy Mann and approved by all Members.

Public Comments: None.

New Business: Motion by MaryBeth Burnette to move Batch E-1, Batch E-2, Batch E-1-1, Batch P1, Batch P4, Batch 3P, Batch 5CB and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions 2022

Batch E-2, Reinstate Exemptions 2022

Batch E-1-1, Current Year Changes – Homestead Additions 2022

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P4, Certify to BOA

Residential Department, Lee Johnson, Senior Appraiser

Batch 3P, Prior Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

IV. Chief Appraiser's Report

Trey reviewed the 2022 Budget report.

The revaluation process has begun for 2022.

Trey updated the Board on 5 Hearing Officer appeals for the Commercial department.

The next meeting will be Thursday, February 24, 2022 at 9:00 AM.

V. Attorney's Report / Executive Session:

Motion by MaryBeth Burnette to move to Executive Session, seconded by Tommy Mann and verbally approved by each Board Member.

Motion by MaryBeth Burnette to re-enter Regular Meeting, seconded by Tommy Mann and verbally approved by each Board Member.

VI. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary