

Cherokee County Board of Tax Assessors
Regular Meeting
April 14, 2022

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: March 24, 2022 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

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

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch MH1, Digest Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

VI. Chief Appraisers Report

VII. Attorney's Report / Executive Session

VIII. Adjournment

BOA Standard Agenda (P1)
4/14/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
FREE HOME DENTAL	01	133209	B	R	2021	28,331	0	0	None	Per TCO site visit and research, this is the old owner of account #144035.
FREE HOME DENTAL	01	133209	B	R	2020	34,748	0	0	None	Per TCO site visit and research, this is the old owner of account #144035.
BROWN, TIMOTHY R	01	139374	M	R	2021	920	0	0	None	TP provided BOS showing boat sold 3/13/2020.
DOS MANGARITAS #4	01	121717	B	NOD	2021	0	38,289	0	45 Day	TCO provided info showing business was in operation for 2021 forward.
DOMINGO'S CLOTHING AND ALTERATIONS	03	145844	B	R	2021	38,455	0	0	None	Upon TCO site visit and research, this is a duplicate account of 143591.

Rhonda M. Peters
TMA Account Manager

Ken R. Ball
Chief Appraiser

4/14/2022
Date Approved By Board

Prebill MH Appeals

Meeting Date: 04/14/2022

Tax Year: 2022

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
59	HOWELL, GEORGE II	2,702	0	MH REMOVED FROM 2022 PREBILL DIGEST DUE TO INFORMATION PROVIDED BY OWNER WHILE UNDER APPEAL.	7556
2333	PATTERSON BETTY & HOWARD B	1,341	0	MH REMOVED FROM 2022 PREBILL DIGEST DUE TO INFORMATION PROVIDED BY OWNER WHILE UNDER APPEAL.	7558
2969	LITTLE RIVER MARINA INC RYAN, LLC	42,300	31,400	PREBILLED MH VALUE DECREASED DUE TO INFORMATION OBTAINED WHILE UNDER APPEAL	7559
2976	LITTLE RIVER MARINA RYAN, LLC	17,580	10,570	PREBILLED MH VALUE DECREASED DUE TO INFORMATION OBTAINED WHILE UNDER APPEAL	7560
3148	PERKINS TIM M	6,709	0	MH REMOVED FROM 2022 PREBILL DIGEST DUE TO INFORMATION PROVIDED BY OWNER WHILE UNDER APPEAL.	7557
5		70,632	41,970		

Rick L. H. 2/15/20

Steve Randall

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 4/14/2022

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
TRITT PRESTON L C/O CUMMING	14N18 062 MH04382		\$6,892	\$0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED IN 2021

LEAD APPRAISER:

[Signature]

CHIEF APPRAISER:

[Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): **2022**

Batch #: **SCA CUVA Approvals (Send New Notice)**

Meeting Date: **Thursday, April 14, 2022**

Map and Parcel	Owner's Name	Previous FMV:		Current FMV	FMV	Explanation
		Previous CUV:	Current CUV			
02N01 - -008 A	TWELVE OAKS TREE FARM LLC	\$0	\$808,690	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$36,853		CUV	YEAR 2022
02N07 - -248	LARRY JONES JR 2000 TRUST	\$0	\$12,964,400	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$41,816		CUV	YEAR 2022
03N03 - -019 A	SCOTT, RYAN A TRUSTEE; JEAN SCOTT REVOC. TRUST	\$0	\$1,466,100	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$21,253		CUV	YEAR 2022
03N06 - -009	HENSON JERRY L. & CYNTHIA	\$0	\$591,400	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$12,732		CUV	YEAR 2022
03N07 - -010 A	COVINGTON, DAVID P. & KENNETH & MICHAEL	\$0	\$119,400	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$8,903		CUV	YEAR 2022
03N12 - -141	HULEN, CLAYTON	\$0	\$2,675,400	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$57,491		CUV	YEAR 2022
03N15 - -054	ROEBUCK, ROBERT L. & DEBORAH M.	\$0	\$762,400	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$11,331		CUV	YEAR 2022
03N17 - -031 A	DENDTLER, ROBERT W. & CARRIE E.	\$0	\$797,890	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$6,391		CUV	YEAR 2022
13N07 - -017	BLANTON, SCOTT & AMY	\$0	\$531,100	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$15,589		CUV	YEAR 2022
13N07 - -033 N	CYNTHIA J. & ROBERT P. SINCLAIR JR LIV TRUST	\$0	\$287,600	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$21,554		CUV	YEAR 2022
13N07 - -039 A	RAPPAPORT JARROD	\$0	\$397,100	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$68,665		CUV	YEAR 2022
13N08 - -007 E	SHARP DOUGLAS P. & CYNTHIA C.	\$0	\$194,800	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$20,122		CUV	YEAR 2022
14N09 - -018 C	SIMS, AMBER NELSON & ZACHARY	\$0	\$190,000	\$0	FMV	2022 COVENANT APPLIED/GRANTED FOR TAX
		\$0	\$16,074		CUV	YEAR 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N09 - -018 D	DUNCAN, MARVIN & SHIRLEY	\$0 \$9,403	\$656,400	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N09 - -081 B	CLINE, MARIA TRINY & SERRER, WILLIAM MICHAEL	\$0	\$679,200 \$43,566	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N14 - -040 A	DOBSON, JEFFERY RANDALL & KENNETH G TRUSTEE	\$0	\$227,300 \$21,425	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N14 - -151	JAC OUTDOOR ENTERPRISES LLC	\$0	\$713,900 \$51,942	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N15 - -050	BRYANT, V. YVONNE P. & MILDRED B. PINYAN	\$0	\$361,800 \$45,538	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N20 - -154 A	MCQUIRE, BRADLEY & ELIZABETH	\$0	\$506,800 \$14,331	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N22 - -098 A	YORK FAMILY LP	\$0	\$302,400 \$12,995	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
14N30 - -169	WILLETT, WILLIAM M.	\$0	\$478,030 \$19,523	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
21N04 - -003	DAVIS, MARGRET S.	\$0	\$1,123,600 \$17,999	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
21N05 - -252	FAMILY THOMPSON FARM LLC	\$0	\$379,800 \$31,665	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
21N05 - -252 C	THOMPSON, GORDON W. & MARY C.	\$0	\$716,850 \$13,963	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
21N05 - -271	FAMILY THOMPSON FARM LLC	\$0	\$122,300 \$20,900	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
21N05 - -272	FAMILY THOMPSON FARM LLC	\$0	\$389,180 \$37,493	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
21N07 - -012 A	MATTHEWS CHARLES E. JR. & MAHOTA M.	\$0	\$1,503,870 \$40,055	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
22N06 - -059 A	JOHNSON, JAMES MARCUS & WAVA A.	\$0	\$162,500 \$14,247	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
22N11 - -078	HOGAN, MARC RYAN & AMANDA LATHEM-HOGAN	\$0 \$0	\$929,900 \$11,043	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N01 - -001	SMITH DANIEL H. & ALANA R.	\$0 \$0	\$338,100 \$48,517	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N01 - -001 A	SMITH DANIEL H. & ALANA R.	\$0 \$0	\$340,400 \$41,624	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N01 - -001 B	SMITH DANIEL H. & ALANA R.	\$0 \$0	\$148,900 \$21,304	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N07 - -023	DEBORD, BETTY JEAN	\$0 \$0	\$135,800 \$24,019	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N08 - -048 E	CAMBRON CHARLINE	\$0 \$0	\$551,100 \$114,242	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022
23N08 - -054 E	REYNOLDS, FRANK A.	\$0 \$0	\$77,600 \$7,730	FMV CUV	2022 COVENANT APPLIED/GRANTED FOR TAX YEAR 2022

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): **2022**

Batch #: **5CC CUVA Continuation**

Meeting Date: **Thursday, April 14, 2022**

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV		
02N01 - -008 C	TWELVE OAKS FARM LLC	\$0	\$460,900	FMV	2019 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$22,302	CUV	
02N10 - -071	PELLETIER, PAUL SUTTER JR. & ARCHELLA PAVLISKO	\$0	\$377,600	FMV	2018 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$3,764	CUV	
03N12 - -106	MOORE, STEPHEN & BETH A. F.	\$0	\$609,300	FMV	2013 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$10,616	CUV	
03N12 - -144	MCCRaine, PAUL MADISON & DORIS CHRISTINE	\$0	\$1,474,500	FMV	2015 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$46,331	CUV	
03N24 - -087	PRUITT, FRANKIE & HELEN	\$0	\$936,300	FMV	2013 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$17,978	CUV	
13N02 - -011 D	LEGRAND, AUDREY & JASON	\$0	\$204,900	FMV	2017 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$15,334	CUV	
13N07 - -041 D	OTOOLE ANGELA	\$0	\$391,100	FMV	2014 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$17,621	CUV	
13N08 - -047	EPPERSON, BRYAN	\$0	\$180,800	FMV	2013 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$48,532	CUV	
13N10 - -014 C	KIMBROUGH, CALEB WAYNE SR. & REBEKAH THORMAN	\$0	\$263,900	FMV	2013 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$43,421	CUV	
13N11 - -032 B	FAIRY STONE LLC	\$0	\$263,200	FMV	2017 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$9,111	CUV	
14N13 - -170 D	LIGON TIMOTHY G. & KIMBERLY	\$0	\$1,121,110	FMV	2017 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$9,990	CUV	
14N14 - -076 A	YAGER, ANDREA D. TRUSTEE OF G&T CHADWICK TRUST	\$0	\$199,900	FMV	2013 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$12,967	CUV	
14N18 - -016 B	LALLY, JOHN P. & FRANCINE A.	\$0	\$976,600	FMV	2021 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$12,553	CUV	
22N11 - -003	PAGE, WAYNE D. & FAY D.	\$0	\$284,360	FMV	2013 CONTINUATION APPLIED/GRANTED FOR 2022 TAX YEAR
		\$0	\$8,795	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

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, April 14, 2022

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -008 A	TWELVE OAKS TREE FARM LLC	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N07 - -248	LARRY JONES JR 2000 TRUST	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N03 - -019 A	SCOTT, RYAN A. TRUSTEE: JEAN S	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N07 - -010 A	COVINGTON, DAVID P. & KENNET	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N15 - -054	ROEBUCK, ROBERT L. & DEBORA	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -017	BLANTON, SCOTT & AMY	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N09 - -018 D	DUNCAN, MARVIN & SHIRLEY	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -040 A	DOBSON, JEFFERY RANDALL & K	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -151	JAC OUTDOOR ENTERPRISES LLC	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -050	BRYANT, V. YVONNE P. & MILDRE	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -018 C	SIMS, AMBER NELSON & ZACHAR	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N20 - -154 A	MCQUIRE, BRADLEY & ELIZABET	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N22 - -098 A	YORK FAMILY LP	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N04 - -003	DAVIS, MARGRET S.	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -252	FAMILY THOMPSON FARM LLC	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -252 C	THOMPSON, GORDON W. & MARY	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -271	FAMILY THOMPSON FARM LLC	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N05 - -272	FAMILY THOMPSON FARM LLC	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N07 - -012 A	MATTHEWS CHARLES E. JR. & M	2012 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
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 Ricky Hitt, Senior Rural Appraiser



 Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the March 24, 2022 Meeting

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

Staff Present: Steve Swindell, 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: MaryBeth Burnette called the meeting to order.

Adoption of Agenda: Motion by Tommy Mann to adopt the meeting agenda, seconded by Raymond Gunnin and approved by all Members.

Approval of Minutes: Motion by Raymond Gunnin to approve the March 10, 2022 meeting minutes, seconded by Tommy Mann and approved by all Members.

Public Comments: None.

New Business: Motion by Tommy Mann to move Batch E-1, Batch P1, Batch EX-1, Batch 3P, Batch MH, Batch 5CB, Batch 5CC and Batch 5CR to consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped 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

Residential Department, Lee Johnson, Senior Appraiser

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH, Prebill Appeals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

IV. Motion by Raymond Gunnin to approve TMA Audit Findings (JM of Howell Mill, LLC d/b/a Jersey Mike's Subs), seconded by Mark Young and approved by all members.

V. Chief Appraiser's Report

Steve reviewed the 2022 Budget report.

The 2023 Budget has been entered in the system.

Spatialest provided a demonstration of new Appraisal software that would reduce reval time with an upfront cost of \$35K and \$20K annually.

Stuart Hobgood with the GA Department of Revenue made a quarterly visit yesterday.

The Department of Revenue signed off on a new 2022 tax allocation district for the city of Canton.

Steve presented the following sales ratios for March 24, 2022:

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med 100%</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	7324	0.3835	0.9588	0.098	1.0027
Agricultural	589	0.3809	0.9523	0.2258	1.1298
Commercial	123	0.3815	0.9538	0.1344	1.3207
Industrial	24	0.3835	0.9588	0.171	1.2122
Overall	8060	0.3832	0.9580	0.1085	1.0427

The next meeting will be Thursday, April 14, 2022 at 9:00 AM.

VI. Attorney's Report / Executive Session:

Darrell presented a Homestead Exemption Appeal case to Judge McElyea and she ruled in favor of the County.

Darrell has still not received a hearing date for the Belnik case.

VII. 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