

**Cherokee County Board of Tax Assessors
Regular Meeting
December 19, 2022**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: December 8, 2022 Meeting**
- 4. Public Comments**
- 5. New Business:**

**Consent Agenda:
Digest Changes:**

Front Office, Becky Parker, Receiver of Records
Batch E-1-1, Current Year Changes

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

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser
Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Tax Year Changes
Batch 5A, Rural Appeal Changes
Batch 5B, Rural Certify to BOE
Batch 5P, Previous Tax Year Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases


- 6. Approval of the 2023 NADA Mobile Home Values**
- 7. Chief Appraiser's Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 12/19/2022

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
14N01 - 053	GISSENDANNER DIANA NICOLE	L01(ES3)	REMOVED, PER SPLIT EXEMPTIONS MOVED TO 14N01-053 B	2386 LITTLE REFUGE RD	01	347600
14N01 - 053B POPE LINDA		L01(ES3)	ADDED ON CORRECT PARCEL 14N01-053B FOR TY 2022 PER S	5036 LITTLE REFUGE RD	01	347600


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
12/19/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
CLARK LARRY J	01	118714	M	R	2022	\$8,203.00	\$0.00		None	TP provided BOS dated 7/2/2021.
CLARK LARRY J	01	118713	M	R	2022	\$1,042.00	\$0.00		None	This vessel no longer taxable when not combined with other accounts.
BOULIQUE & CONSIGNMENT LLC	01	146913	B	R&R	2022	\$14,959.00	\$1.00		None	Business was not operating as of Jan 1/1/2022.
PRINCESS PARTIES & EVENTS LLC	01	146914	B	R	2022	\$13,434.00	\$0.00		None	Duplicate acct of acct# 146907.
LUZZEL, MICHAEL	01	140322	M	R	2022	\$7,104.00	\$0.00		None	TP provided BOS showing boat sold 7/27/2022.
LUZZEL, MICHAEL	01	140323	M	R&R	2022	\$7,288.00	\$0.00		None	This account is no longer taxable when not combined with additional account.
KOSTKA DANIEL	01	144833	M	R	2022	\$4,768.00	\$0.00		None	TP indicated boat sold on 3/14/2021 on 2022 return.
HORRUGHTER THORSTEN	01	148555	M	R	2022	\$42,926.00	\$0.00		None	TP provided documentation showing boat located and taxed in Bartow Co.
NOBLE, CHRISTIAN	01	146248	M	R	2022	\$49,069.00	\$0.00		None	TP provided BOS showing boat sold 12/27/2021.
BMHHRU LLC	01	149840	A	R	2022	\$40,000.00	\$0.00		None	TP provided BOS showing aircraft sold 10/25/2021.
CONCHAR IAN D	01	147509	M	R	2022	\$85,000.00	\$0.00		None	TP provided documentation that this boat is being taxed in Forsyth Co.
MITCHELL JEFF	01	140013	M	R	2022	\$17,158.00	\$0.00		None	TP provided BOS showing boat sold 9/9/2021.
MANOUS JONATHAN T	01	149211	M	R	2022	\$8,494.00	\$0.00		None	TP provided BOS showing boat sold 9-1-2022.
GRAMLING DEBBIE W	01	148178	M	R	2022	\$15,195.00	\$0.00		None	TP provided info showing boat being taxed in Butts County.
Peek Gerald F	01	148854	M	R	2022	\$51,348.00	\$0.00		None	TP provided bill of sale dated 2/13/2022.
SCHMIDT CATHY	01	140178	M	R	2021	\$12,000.00	\$0.00		None	TP provided BOS showing boat sold 5/24/2020.
OWENS JEFFERY	01	138287	M	R	2022	\$15,122.00	\$0.00		None	TP provided BOS showing sold boat on 7/6/2021.
NUTRITION 140	01	144680	B	R	2022	\$109,805.00	\$10,388.00	\$10,388.00	45 DAY	TP provided late return and asset list for business corrected forced assessment.
ATLANTA BREAD COMPANY	07	146355	B	R	2022	\$64,209.00	\$0.00		None	This is the account of the old owner, new owner is 150489.
DAY, JANICE	01	144404	M	R	2021	\$11,181.00	\$0.00		None	Cobb Co reports this boat on their digest for 2021.
PRICE WESLEY R	01	140922	M	R	2022	\$4,756.00	\$0.00		None	TP provided BOS showing boat sold on 7/6/2021.
ANDERSON BRUCE	01	137788	M	R	2022	\$10,513.00	\$0.00		None	TP provided BOS showing boat sold 8/15/2022.
ANDERSON BRUCE	01	137788	M	R	2021	\$10,513.00	\$0.00		None	TP provided BOS showing boat sold 8/15/2022.
GRAINGER LANA J	01	148177	M	R	2022	\$23,310.00	\$0.00		None	This is a duplicate account of 146989.
DICKSON KELLY	01	146422	M	R	2022	\$8,000.00	\$0.00		None	TP provided BOS showing boat sold 10/3/2021.
Rick James Allen L	01	148985	M	R	2022	\$28,203.00	\$0.00		None	TP provided BOS dated 8/13/2021.

BOA Standard Agenda (P1)

12/19/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
Rick James Allen L	01	148988	M	R	2022	\$4,706.00	\$0.00		None	TP provided BOS dated 5/14/2020.
RANKINS JERRY	01	140721	M	R	2022	\$2,168.00	\$0.00		None	TP provided BOS dated 5/18/2019.
RANKINS JERRY	01	140721	M	R	2021	\$2,168.00	\$0.00		None	TP provided BOS dated 5/18/2019.
RANKINS JERRY	01	140721	M	R	2020	\$2,208.00	\$0.00		None	TP provided BOS dated 5/18/2019.
SHANNON JAMES	01	143961	M	R	2022	\$97,998.00	\$0.00		None	TP provided bill of sale dated 9/11/2020.
SHANNON JAMES	01	143961	M	R	2021	\$97,998.00	\$0.00		None	TP provided bill of sale dated 9/11/2020.
JONES BRIAN C	01	138083	M	R	2022	\$15,336.00	\$0.00		None	TP provided bill of sale dated 1/31/2021.

TMA Account Manager



Chief Appraiser



12/19/2022

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 12/19/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22 013 A	HARMONY GROUP CANTON LLC ROBERT RIBAR	3,621,400	2,716,000	ADJ PER UNIFORMITY, VALUE AGREEMENT, NO NOTICE	10567 03	
15N05 211 D	K D SOUTHPOINTE LLC ROBERT RIBAR	1,801,110	1,744,010	NO CHANGE (2ND APPEAL) VALUE AGREEMENT, NO NOTICE	10559 07	
15N05 211 L	CHRISTINA MARIE REAL SARA SORENSON, ESQ. - SOR	1,006,600	885,000	ADJ PER UNIFORMITY, VALUE AGREEMENT, NO NOTICE	11334 07	
15N05 211 V	CHRISTINA MARIE REAL SARA SORENSON, ESQ. - SOR	334,500	301,000	NO CHANGE, (2nd appeal) VALUE AGREEMENT, NO NOTICE	11260 07	
15N08 044 B	CHEROKEE GROWTH LLC ROBERT RIBAR	1,136,900	852,600	NO CHANGE (2ND APPEAL), VALUE AGREEMENT, NO NOTICE	10557 01	
15N13 007 C	PHP CANTON LLC ROBERT RIBAR	848,780	820,710	NO CHANGE (2ND APPEAL) VALUE AGREEMENT, NO NOTICE	10562 03	
15N24 184 G	FIRST JOURNEY INC ROBERT RIBAR	1,748,880	1,678,580	NO CHANGE (2ND APPEAL) VALUE AGREEMENT, NO NOTICE	10558 07	
91N19 031	BROOKSTONE EQUITIES LLC SARA SORENSON, ESQ. - SOR	534,100	534,100	NO CHANGE, VALUE AGREEMENT, NO NOTICE	11292 03	
8		11,032,270	9,532,000			




3A: Residential Appeal Changes

Meeting Date:

12/19/2022

Tax Year:

2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N18C 020	STERLING NORMAN	791,400	749,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8368 01	
03N22C 041	NORTHCUTT SPENCE	17,000	8,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8603 01	
03N22C 042	NORTHCUTT SPENCE	17,000	8,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8610 01	
15N03A 257	CHARLES RALPH	356,760	328,560	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9156 01	
15N06C 292	CARROLL WILLIAM E	277,830	255,030	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9435 01	
15N08K 184	GRAHAM WILLIAM P & GRAHAM GROUP	335,400	335,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	9341 04	
15N11E 138	BEASLEY DENNIS & DORENE C OWNWELL, INC.	423,500	423,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	10738 01	
15N12C 144	SPRINGER JOHN W GRAHAM GROUP	198,950	198,950	VALUE AGREEMENT (NO NOTICE REQUIRED)	9340 01	
15N23B 094	SILVER NATALIE JANE	364,540	304,240	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9703 01	
15N23M 107	TINGLE JAMES A OWNWELL, INC.	568,700	568,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	10829 01	
22N11 027	CHEROKEE LANDMARKS LLC	319,200	319,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	9745 01	
91N24A 036	CLAYTON JASON W & KATRINA D &	410,340	379,140	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	11364 03	
94N07 003	565 GILMER LLC	180,400	139,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	10520 02	
13		4,261,020	4,018,620			

Steve D. Smith

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, December 19, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
15N14 - -004	DAVIS, DOROTHY	\$220,340	\$189,340	FMV	ERROR CORRECTION FOR TAX YEAR 2022
		\$0	\$0	CUV	

Ricky L. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 12/19/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 301 D	RANK ERIK A EQUITAX PROPERTY TAX ADVI	1,315,000	1,237,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9653 01	
02N09 121 C	DUNMEAD STEPHEN EQUITAX PROPERTY TAX ADVI	1,217,100	1,185,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9619 01	
14N10 042	SIMMONS W RAY TRUSTEE OF THE PROPERTY TAX ADVISORS, LL	1,999,300	1,350,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9977 03	
15N28 322 A	BUKSEMA TIMOTHY B. EQUITAX PROPERTY TAX ADVI	869,800	847,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9609 01	
4		5,401,200	4,620,800			

Paul G. H. H.

Steve W. H.

5B: Rural Certify to BOE

Meeting Date:

12/19/2022

Tax Year:

2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N30 24" A	LEE RICHARD DARIEN & GEORGIA TAX APPEALS, LLC	1,997,508	1,858,500	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	9146	01
21N09 574	CHANG WIN C & GEORGIA TAX APPEALS, LLC	207,800	189,300	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	9154	01
2		2,205,308	2,047,800			

Rec'd 7/14/20

Don't know

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # SP Previous Tax Year Changes

Meeting Date: Monday, December 19, 2022

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
15N14 - -004	DAVIS, DOROTHY	\$221,140 \$0	\$197,240 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2021
15N14 - -004	DAVIS, DOROTHY	\$206,640 \$0	\$185,940 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2020
15N14 - -004	DAVIS, DOROTHY	\$196,800 \$0	\$178,700 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2019
15N14 - -004	DAVIS, DOROTHY	\$192,500 \$0	\$175,500 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2018

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Year

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Monday, December 19, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
04N03 - -056	HOOVER, KATHY	\$0	\$270,794	FMV	2016 COVENANT BREACHED W/NO PENALTY
		\$28,789	\$0	CUV	DUE TO AGE 65 PROVISION FOR TAX YEAR 2022; REMOVED ESY

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser


RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Monday, December 19, 2022

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
04N03 - -056	HOOPER, KATHY	2016 APPLICATION FOR 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 December 8, 2022 Meeting

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

Staff Present: Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Berrie Holmes, Becky Parker, Rhonda Peterson and Jenny Thomas were present for the meeting.

Attorney: Cory DeBord of Roach, Caudill & Frost LLP was present for the meeting.

- 1. Call to Order:** Dennis Conway called the meeting to order.
- 2. Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Raymond Gunnin and approved by all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the November 21, 2022 meeting Minutes, seconded by Mark Young and approved by all Members.
- 4. Public Comments:** None.
- 5. New Business:** Motion MaryBeth Burnette to move Batch P1, Batch P6, Batch 1, Batch 1A, Batch 3, Batch 3A, Batch 3P, Batch 4 and Batch 5 to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Consent Agenda:

Digest Changes:

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P6, Audit Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, 2022 Corrections

Batch 3A, Appeal Changes

Batch 3P, Prior Year Changes

Mapping Department, Sandy Forrester, Senior Tax Mapper

Batch 4, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5A, Rural Appeal Changes

December 8, 2022 BOA Meeting Minutes

Trey reviewed the Budget Report.

Steve is attending an ACCG Meeting in Atlanta today.

Steve will be attending the Cherokee Delegation Meeting at the Bluffs next Tuesday.

Steve will be attending an ACCG Meeting in Cobb County next week to discuss the newly passed HR594 bill.

Several recipients of the CFO Email have expressed interest in having a meeting in the next couple of weeks.

The next meeting will be Monday, December 19, 2022 at 9:00 AM.

7. Attorney's Report / Executive Session: None.

8. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by all Members

Dennis Conway, Chairman

Jenny Thomas, Secretary