

Cherokee County Board of Tax Assessors
Regular Meeting
February 23, 2023

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: February 9, 2023 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2023

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

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

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

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. Executive Session

VIII. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

02/23/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
15N24B- 123	RAINES PAMELA NEAL TRUSTEE	L01(ESS)	OWNER MOVED	01
91N21 - 037	RICHISON-THOMAS ELOISE	L06(ESC)	OWNER MOVED	3B



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/23/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BROOKS, ANDREW T	01	144234	M	R	2022	\$11,485.00	\$0.00		None	TP provided documentation for boat loss on 8/5/2020.
BROOKS, ANDREW T	01	144234	M	R	2021	\$11,485.00	\$0.00		None	TP provided documentation for boat loss on 8/5/2020.
STOUTENBURG, MATT	01	142934	M	R	2022	\$15,537.00	\$0.00		None	TP provided BOS showing boat sold 9/14/2021.
GOODROW DARTANION S	01	142054	M	R	2022	\$150.00	\$0.00		None	Only taxable with prior removed boat >7500.

Phonda M. Peterson
TMA Account Manager

Steve ...
Chief Appraiser

2/23/2023

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 02/23/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N18 043 L	BFP HOLDINGS LLC BRAY & JOHNSON	335,600	292,500	SETTLEMENT CONF., NO NOTICE	9968 07	
1		335,600	292,500			

Murphy D. Bray

Steve L. Lell

EXEMPT DIGEST CHANGES

Tax Year: 2023

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, February 23, 2023

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
21N04 - -300 001	HIS CAMP INC	\$26,280	\$26,280	EXEMPTION REMOVED IN ERROR MH PREBILL MH05916



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

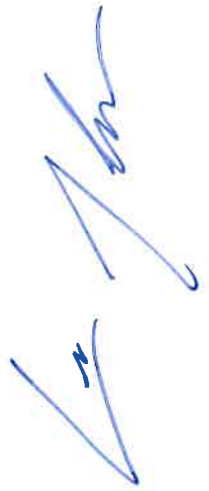
DATE APPROVED BY BOA: Thursday, February 23, 2023

3A: Residential Appeal Changes

Meeting Date: 02/23/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N07G 240	ARPEY VINCENT J &	928,300	850,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9387 01	
15N17F 401	ARNOLD JAMES SKIDMORE &	714,200	677,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	7683 07	
2		1,642,500	1,527,900			





RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2022

Meeting Date: 02/23/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N13 - -040	NWOKENKWO SIMON	\$352,260	\$331,860	ERROR CORRECTION FOR TAX YEAR 2020
02N13 - -040	NWOKENKWO SIMON	\$407,930	\$383,830	ERROR CORRECTION FOR TAX YEAR 2021
02N13 - -040	NWOKENKWO SIMON	\$462,000	\$436,600	ERROR CORRECTION FOR TAX YEAR 2022



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 02/23/2023

Prebill MH Appeals

Meeting Date: 02/23/2023

Tax Year: 2023

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
5612764	ESTES SHARON	13,201	4,509	MH VALUE REDUCED DUE TO INFORMATION OBTAINED WHILE UNDER APPEAL 30 DAY NOTICE NEEDED.	11531
1		13,201	4,509		

Rich T. Hill

Sharon Estes

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 2/23/2023

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
DODD, JAMIE & MICHELLE	14N18 065 5682012		\$125,605	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO 2023 REAL PROPERTY DIGEST DUE TO HOMESTEAD FILED
OJEDA, ADRIANA & GALLEGOS J	15N08 202D MH00012		\$23,025	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO 2023 REAL PROPERTY DIGEST DUE TO HOMESTEAD FILED
GUNTER, HUBERT MICHAEL & D	15N22 227 5682014		\$103,666	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO REAL PROPERTY DIGEST DUE TO HOMESTEAD FILED
HIS CAMP INC	21N04 300 001 MH05916		\$26,280	\$26,280	EXEMPT STATUS REMOVED IN ERROR
HEATH, BROOKE W & BRANDON	22N08 005 5681831		\$54,119	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO 2023 REAL PROPERTY DIGEST DUE TO HOMESTEAD FILED

LEAD APPRAISER:

CHIEF APPRAISER:

Tracy A. Hutto
Alan S. Bell

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch #: 5CA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, February 23, 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV: Current CUV	FMV CUV	Explanation
03N04 - -001 E	SEGERS PEARL GREENE	\$0 \$0	\$403,900 \$25,787	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N06 - -066	MCDARIS ROSETTA BLALOCK (EST)	\$0 \$0	\$730,700 \$68,175	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N06 - -086 A	MCFARLAND HENRY A & DEBORAH	\$0 \$0	\$256,810 \$10,154	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -036	DEMARCUS LESLIE MICHAEL & SARALYNN C	\$0 \$0	\$414,400 \$10,141	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N09 - -003	BRUCE DAVID R & JANICE K	\$0 \$0	\$809,740 \$112,148	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N09 - -012	BRUCE DAVID	\$0 \$0	\$411,700 \$22,383	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -022 A	MCFATHER E O JR & SANDRA W	\$0 \$0	\$55,700 \$9,570	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -025 A	MCFATHER E O JR & SANDRA W	\$0 \$0	\$1,230,400 \$14,722	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -026	MOORE R C JR	\$0 \$0	\$352,320 \$46,777	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -026 A	MCFATHER E O JR & SANDRA W	\$0 \$0	\$24,100 \$4,374	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -026 B	MCFATHER EDWIN O JR	\$0 \$0	\$87,100 \$7,143	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -027 A	PRIEST HERBERT M JR & JANICE B	\$0 \$0	\$541,300 \$10,880	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N01 - -105	DIAMOND WHITLEY B HAWTHORNE & MICHAEL BLAKE	\$0 \$0	\$897,170 \$75,297	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N07 - -046 C	BENTZ FRANCIS J	\$0 \$0	\$247,800 \$19,739	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N24 - -003	KELLEY JIMMY L	\$0 \$0	\$653,860 \$28,849	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -001	SWEET DAVELLE L & C/O DAVID SWEET	\$0 \$0	\$638,900 \$104,498	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N26 - -006	DOBSON GERALD LAMAR & MARY CATHLEEN	\$0 \$0	\$273,800 \$23,877	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N26 - -021	SWEET DAVELLE L & C/O DAVID SWEET	\$0 \$0	\$417,300 \$35,562	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N26 - -027	DAY YOUNG D & PATRICIA B	\$0 \$0	\$497,240 \$19,064	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N26 - -029	DOBSON MARGIE RUTLEDGE	\$0 \$0	\$440,900 \$29,207	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N26 - -039	GORE LAMAR E & DONNA A	\$0 \$0	\$1,052,400 \$23,569	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N28 - -064	SEGERS FAMILY LP	\$0 \$0	\$536,500 \$44,300	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N28 - -064 A	SEGERS FAMILY LP	\$0 \$0	\$413,400 \$24,242	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N14 - -237	LONG JOHN PAUL	\$0 \$0	\$462,900 \$20,984	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N15 - -150	WALLACE GREGORY & BRIGITTE L	\$0 \$0	\$694,529 \$14,961	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N15 - -150 A	HIDDEN SPRINGS EQUESTRIAN LLC	\$0 \$0	\$440,500 \$28,298	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
22N11 - -056	MEWBORN J PAUL & ADA HELENE	\$0 \$0	\$75,900 \$19,526	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -015 P	EHLKE RICHARD & MARY KAREN	\$0 \$0	\$826,500 \$30,994	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
23N07 - -080	CLEGHORN THOMAS B	\$0 \$0	\$203,600 \$29,082	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N08 - -047	ROLLINS RAYMOND C & LYNNE S	\$0 \$0	\$259,400 \$16,663	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, February 23, 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
13N07 - -030 A	GOBER C J JR & AMELIA	\$0 \$0	\$1,222,900 \$13,399	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
13N11 - -032 C	SWANGER TODD A	\$0 \$0	\$856,000 \$9,106	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -048 E	PORTER TIFFANY & SHAW TEENA	\$0 \$0	\$525,100 \$36,053	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
15N19 - -192	LAWSON SHIRLEY LYNN N	\$0 \$0	\$507,150 \$25,290	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, February 23, 2023

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N04 - -001 E	SEGERS PEARL GREENE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -066	MCDARIS ROSETTA BLALOCK (ES	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -086 A	MCFARLAND HENRY A & DEBOR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -036	DEMARCUS LESLIE MICHAEL & S	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N09 - -003	BRUCE DAVID R & JANICE K	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N09 - -012	BRUCE DAVID	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -022 A	MCFATHER E O JR & SANDRA W	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -025 A	MCFATHER E O JR & SANDRA W	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -026	MOORE R C JR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -026 A	MCFATHER E O JR & SANDRA W	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -026 B	MCFATHER EDWIN O JR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -027 A	PRIEST HERBERT M JR & JANICE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01 - -105	DIAMOND WHITLEY B HAWTHO	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N07 - -046 C	BENTZ FRANCIS J	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N24 - -003	KELLEY JIMMY L	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -001	SWEET DAVELLE L & C/O DAVID S	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -006	DOBSON GERALD LAMAR & MAR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -021	SWEET DAVELLE L & C/O DAVID S	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -027	DAY YOUNG D & PATRICIA B	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N26 - -029	DOBSON MARGIE RUTLEDGE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -039	GORE LAMAR E & DONNA A	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -064	SEGERS FAMILY LP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -064 A	SEGERS FAMILY LP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N14 - -237	LONG JOHN PAUL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N15 - -150	WALLACE GREGORY & BRIGITTE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N15 - -150 A	HIDDEN SPRINGS EQUESTRIAN LL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N11 - -056	MEWBORN J PAUL & ADA HELEN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -015 P	EHLKE RICHARD & MARY KAREN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N07 - -080	CLEGHORN THOMAS B	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08 - -047	ROLLINS RAYMOND C & LYNNE S	2013 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 February 9, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Sheri McClure, Becky Parker and Rhonda Peterson and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill 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 Tommy Mann and approved by each Board Member.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the January 26, 2023 meeting Minutes, seconded by Raymond Gunnin and approved by each Board Member.
- 4. Public Comments:** None.
- 5. New Business:** Motion Raymond Gunnin to move Batch E-1, Batch P1, Batch P3, Batch 1A, Batch 3A, Batch 3P, Batch 4, Batch MH1, Batch MH3, Batch 5A, Batch 5P, Batch 5CA and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by each Board Member.

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions for Tax Year 2023

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P1, Standard Agenda
Batch P3, Appeals Agenda

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

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

Mapping Department, Sandy Forrester, Senior Mapper
Batch 4, Annexation/Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Digest Changes
Batch MH3, 30 Day Notices
Batch 5A, Appeal Changes
Batch 5P, Previous Tax Year Changes
Batch 5CA, CUVA Approvals
Batch 5CR, CUVA Releases

6. Chief Appraiser's Report:

Steve reviewed the 2023 Budget Report.

Steve attended the annual Steering Committee meeting last week. The DOR will be infiltrating trending data into existing classes going forward.

Steve had a meeting with the team of students from the Andrew Young School who are conducting the audit methodologies study and their results should be available by the end of May.

Steve will be providing a legislative update at the WinGap meeting on March 1st. The Clerk's Bill is up for consideration again this year.

Steve met with Geoff Morton at the Leadership Meeting yesterday. The 2024 budget program will be open from February 27th until March 31st.

Steve was asked to make a digest presentation at the BOC meeting on April 27th.

Steve and the HR Director are working on numbers for appropriate 2024 pay increases.

The next meeting will be Monday, February 23, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session:

Darrell has several appeals in Superior Court and several that need to be certified.

We still have not received an update in the Belnik case from the Court of Appeals.

8. Adjournment: Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Raymond Gunnin and approved by each Board Member.

Dennis Conway, Chairman

Jenny Thomas, Secretary