

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**March 9, 2023**

**I. Call to Order**

**II. Adopt Agenda**

**III. Approve Minutes: February 23, 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

**Batch E-2**, Reinstate Exemptions

**Batch E-1-1**, Current Year Changes

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

Mapping Department, Sandy Forrester, Senior Mapper

**Batch 4**, Prior Year Annexation/Zoning Changes

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3A**, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

**Batch MH**, Prebill Appeals

**Batch MH1**, Digest Changes

**Batch 5CB**, CUVA Breaches

**Batch 5CR**, CUVA Releases

**VI. Chief Appraisers Report**

**VII. Executive Session**

**VIII. Adjournment**

# E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

03/09/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N13B- 036	BALDWIN KENNETH A & JULIE	L01(ES3)	FILED EXEMPTIONS IN FLORIDA	01
03N04A- 140	MANLY ROBERT C &	L059(ESC)	FILED ON 14N22F-089 FOR TY 2023	01
14N14 - 062	EVANS SARA HELEN	L05(ESC)	OWNER IS DECEASED	01
14N25 - 071	O'CONNOR JOSEPH R	L01(ES3)	REMOVED PER OWNER'S REQUEST	01
15N04D- 302	TEHRANI FARHAD MORADI	L05(ESC)	FILED EXEMPTIONS IN FLORIDA	01
15N05 - 158	GODWIN EUGENE M	L05(ESC)	OWNER IS DECEASED	01
15N11H-011	WALDROOP DEREK M	L13(ES1)	FILED EXEMPTIONS IN FLORIDA	07
15N12H- 093	STARLING TERRY NEAL	L13(ES1)	REMOVED PER EMAIL REQUEST, OWNER MOVING TO FLORIDA	01
15N13A- 075	CLOUD CHRISTOPHER A	L13(ES1)	FILED IN BARTOW COUNTY	01
15N18C- 186	MOHN NANCY L TRUSTEES	L05(ESC)	FILED ON 15N22G-035 FOR TY 2023	01
15N18T- 052	MURRAY THOMAS MONROE JR &	L05(ESC)	FILED ON 15N24D-090 FOR TY 2023	01
15N20 - 148	LAFAVER JACOB	L13(ES1)	FILED EXEMPTIONS ON 02N04A-084	04
15N26H- 056	BARDEN KYLE	L13(ES1)	PER CHANGE OF MAILING ADDRESS	04
21N11A- 178	BURTZ HAROLD R JR &	L13(ES1)	FILED EXEMPTIONS IN COBB	01
92N05A- 052	HACKMANN LARRY FENTON	L01(ES3)	FILED EXEMPTIONS IN FLORIDA	7A

PROPERTY ID

EXEMPTION

REASON

TAX DIST

Becky Parker

Becky Parker, Senior Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

# E-2 REINSTATE EXEMPTIONS

03/09/2023

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
13N06 - 113	MCLUHAN PATRICE HAMMOND	L01(ES3)	REMOVED IN ERROR, ADD FOR TY 22	316800	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

# BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 3/09/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N06 - 243 H	MAYS SCOTT C	L13(ES1)	ADD FOR TY 21 & 22 DATA ENTRY ERROR	240 OWENS RD	01	543400
03N25 - 031 C	FRIX DOUG	L13(ES1)	ADD FOR TY 21 & 22 PROVIDED UPDATED INFO	178 PRESLEY LN	01	193300



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)

3/9/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BROOKS BRIAN C	01	141838	M	R	2022	\$24,418.00	\$0.00	\$0.00	None	TP provided BOS showing boat sold 12/28/2021.
LEGACY RIDGE AT WOODSTOCK	01	145973	B	R	2022	121,315	\$0.00	\$0.00	None	This is a duplicate account of 145720.
LEGACY RIDGE AT WOODSTOCK	01	145973	B	R	2021	121,315	\$0.00	\$0.00	None	This is a duplicate account of 145720.
PROFESSIONAL PARKING EQUIPMENT LLC	03	146399	B	R	2021	185,205	\$500.00	\$500.00	None	Corrected per amended return with asset listing for 2021 under 7500.
GIES, BRIAN M	01	149646	M	R&R	2022	112,700	\$60,635.00	60,635	30 Day	TP provided correct info on vessel, revalued.
BARNES, KYLE B	01	137806	M	R	2022	\$15,000.00	\$0.00	\$0.00	None	TP provided BOS showing boat sold 8/13/2020.
BARNES, KYLE B	01	137806	M	R	2021	\$15,000.00	\$0.00	\$0.00	None	TP provided BOS showing boat sold 8/13/2020.
MUSSER, ERIC W	01	100151	M	R	2022	\$4,826.00	\$0.00	\$0.00	None	TP provided DNR cancellation showing boat not registered to them as of 1/1/2021.
MUSSER, ERIC W	01	100151	M	R	2021	\$4,826.00	\$0.00	\$0.00	None	TP provided DNR cancellation showing boat not registered to them as of 1/1/2021.

*Rhonda M. Peterson*

TMA Account Manager

*Chen Sun*

Chief Appraiser

3/9/2023

Date Approved By Board

# MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 03/09/2023

BATCH #: 4 - PRIOR YEAR ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS		NEW		ORD#	NOTES	TAX DIST
				ANNEX	ZONING	ANNEX	ZONING			
14N23A 018	PND SNELLVILLE LLC	COM	2019	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 018	PND SNELLVILLE LLC	COM	2020	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 018	PND SNELLVILLE LLC	COM	2021	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 018	HEBE LAND LLC	COM	2022	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 020	PEALIS NEASE CANTON LLC	COM	2019	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 020	PEALIS NEASE CANTON LLC	COM	2020	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 020	PEALIS NEASE CANTON LLC	COM	2021	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 020	PEALIS NEASE CANTON LLC	COM	2022	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 022 A	TRINITY PROPERTY US LLC	COM	2019	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 022 A	TRINITY PROPERTY US LLC	COM	2020	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 022 A	TRINITY PROPERTY US LLC	COM	2021	01		03		AX1801-001	MAPPING AUDIT	03
14N23A 022 A	TRINITY PROPERTY US LLC	COM	2022	01		03		AX1801-001	MAPPING AUDIT	03
14N18B 010	HAYGOOD 20 PROPERTIES LLC	COM	2022		R-20		GC	Z9911-28	MAPPING AUDIT	03

*Sandy Forrester*

**Sandy Forrester, Senior Tax Mapper**



**Steve Swindell, Chief Appraiser**

# 3A: Residential Appeal Changes

Meeting Date: 03/09/2023

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N10A 220	ROSNER BERNARDO ANDY GOLDSTEIN PROPERTY T	483,630	443,230	VALUE AGREEMENT (NO NOTICE REQUIRED)	11164	03
1		483,630	443,230			



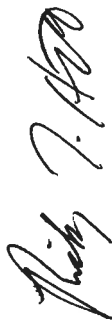


# Prebill MH Appeals

Meeting Date: 03/09/2023

Tax Year: 2023

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2820 DULCIE BOSTON		35,500	35,500	OWNERSHIP CHANGE PER BILL OF SALE BATCH 2MH BOA MEETING DATE 03/09/2023 30 DAY NOTICE NEEDED	11532
1		35,500	35,500		



MOBILE HOME DIGEST CHANGES

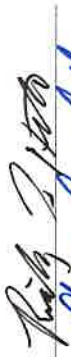
BATCH #: MH1

MEETING DATE: 3/9/2023

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
PELAEZ, MARTHA	15N02 024K		\$7,631	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO 2023 REAL PROPERTY DIGEST DUE TO HOMESTEAD FILED
ONEAL, HARRY JAMES	15N02A 029 MH02449		\$19,500	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO 2023 REAL PROPERTY DIGEST DUE TO HOMESTEAD FILED

LEAD APPRAISER:



CHIEF APPRAISER:



# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023      Batch # 5CB      Conservation Use Breaches      Meeting Date: Thursday, March 9, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N12 - -016	CHUMLEY, DAVID GLEN JR. &	\$0	\$406,700	FMV	2017 COVENANT BREACHED W/NO PENALTY DUE TO AGE 65 PROVISION FOR TAX YEAR 2023; REMOVED ESY
		\$11,786	\$0	CUV	



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, March 9, 2023

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N12 - -016	CHUMLEY, DAVID GLEN JR. & TO	2017 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 23, 2023 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, Lee Johnson, Amber Lumpkin and Rhonda Peterson, Renee Wallace 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 February 9, 2023 meeting Minutes, seconded by Mark Young and approved by each Board Member.
- 4. Public Comments:** None.
- 5. New Business:** Motion Raymond Gunnin to move Batch E-1, Batch P1, Batch 1A, Batch EX-1, Batch 3A, Batch 3P, Batch MH, Batch MH1, Batch 5CA, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young 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

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

**6. Chief Appraiser's Report:**

Trey reviewed the 2023 Budget Report.

Steve and Trey will be reviewing our departmental needs for the 2024 budget over the next few weeks and will have items to present for approval at the next Board of Assessors meeting.

Steve, Trey and Lee will be attending the WinGap Business Meeting in Macon on March 1<sup>st</sup>.

Brenda Faucett retired from our front office last Friday and the position has been posted online. We now have 2 open Senior Clerk positions.

The next meeting will be Monday, March 9, 2023 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 each Board Member.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary