

Cherokee County Board of Tax Assessors
Regular Meeting
April 27, 2023

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: April 13, 2023 Meeting

4. Public Comments

5. 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, Reinstated Exemptions

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 U-P, Utilities Prior Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Approval of 2023 Qualified Timberland Property Certifications

7. Chief Appraisers Report

8. Attorney's Report / Executive Session

9. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

04/27/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N02 - 116	PRIEGEL GERALD E & LYNN G	L01(ES3)	PER OWNER REQUEST, MOVED TO FORSYTH COUNTY	01
02N03 - 271	NUCKOLLS DONALD G	L05(ESC)	OWNERS FORM REQUEST	01
04N05 - 033 A	HOLLABAUGH RICHARD W &	L01(ES3)	REMOVED PER WIFE PASSED AWAY	01
14N12B- 092	UTZMAN ANDREW BRIAN	L13(ES1)	REMOVED PER CHANGE OF ADDRESS	01
14N12H- 065	MANNO CHARLES L &	L06(ESC)	REMOVED PER CHANGE OF ADDRESS	03
14N18 - 016G	LAMANAC JOYCE POOLE	L05(ESC)	REMOVED PER CHANGE OF ADDRESS	01
14N18 - 035A	MARCHMAN CASEY JAMES	L13(ES1)	PER OWNER REQUEST, MOVED TO COBB COUNTY	01
14N29B- 002	TURNER JOEL MARK	L08(EL6)	OWNER FILED EXEMPTIONS ON 14N20-188 FOR TY 2023	01
15N06A- 470	UCCI SUE A &	L05(ESC)	REMOVED PER OWNER PASSED AWAY	01
15N14H- 060	RINTRONA RENEE LEA &	L13(ES1)	REMOVED PER OWNER REQUEST, MOVED TO COBB	03
15N16F- 371	GRAY DAVID Q &	L13(ES1)	PER OWNER FILED ON 22N18-205	07
15N17 - 036	PHILLIPS REGINALD	L13(ES1)	OWNER FILED EXEMPTIONS ON 15N17-035	01
15N17C- 341	BOYKIN MELVIN & APRIL	L05(ESC)	REMOVED PER OWNER REQUEST	01
15N17F- 183	CAUDILL DAVID F	L05(ESC)	PER OWNER REQUEST, MOVED TO FLORIDA	07
15N18B- 055	WELCH BARBARA	L01(ES3)	OWNER PASSED AWAY	07
15N27B- 150	CUTAJAR LOUIS J &	L13(ES1)	PER OWNER REQUEST	01
21N05 - 220	BUTTERWORTH SYLVANIS &	L05(ESC)	REMOVED PER OWNER REQUEST	01
21N10A-A038	HOENES NELLIE PRICE &	L05(ESC)	PER OWNER REQUEST, MOVED TO ANOTHER COUNTY	01
22N02A- 009	PADULA CALVIN A TRUSTEE	L08(EL6)	OWNER FILED EXEMPTIONS ON 14N09-018G FOR TY 2023	01
91N15 - 013	HULSEY INEZ	L15(EL6)	REMOVED PER OWNER PASSED AWAY	3B
92N05A- 126154	HANDLEY ELAINE MARIE	L13(ES1)	OWNER FILED EXEMPTIONS ON 14N21-086	7A

PROPERTY ID

NAME



Becky Parker, Senior Appraiser

EXEMPTION

REASON



Steve Swindell, Chief Appraiser

TAX DIST

E-2 REINSTATE EXEMPTIONS

04/27/2023

PROPERTY ID NAME EXEMPTION
03N22 - 041 HENDRIX JACK LYNN (LIFE ESTATE) L01(ES3)

REASON BASE VALUE TAX DIST
REMOVED IN ERROR 103500 01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 4/13/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N10 - 012	HERDT ALAN R	L05(ESC)	DATA ENTRY ERROR, ADJUSTED FLOAT BASE FOR TY 23	105 CROW RD	01	423200
22N12A- 017	THOMPSON PHILIP D	L13(ES1)	DATA ENTRY ERROR, ADJUSTED FLOAT BASE VALUE FOR TY 22 & 23	420 CARMEL CT	01	539100


 Becky Parker, Senior Appraiser


 Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
4/27/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
NORTHSIDE HOSPITAL GROUP	04	145878	B	R	2021	\$35,005.00	\$0.00		None	TP provided 501C3 to verify exempt.
EVOLVA INC	04	151996	B	NOD	2022	\$0.00	\$9,582,544.00		45 Day	Business filing late for inventory only.
EVOLVA INC	04	151996	B	NOD	2021	\$0.00	\$7,672,454.00		45 Day	Business filing late for inventory only.
EVOLVA INC	04	151996	B	NOD	2020	\$0.00	\$5,267,340.00		45 Day	Business filing late for inventory only.

Rhonda M. Petersen
TMA Account Manager

[Signature]
Chief Appraiser

4/27/2023

Date Approved By Board

UTILITIES DIGEST CHANGES

Tax Year: 2022

Batch: U-P - Prior Year Changes

Meeting Date: Thursday, April 27, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
UCNLLC- -001	CENTURYLINK COMMUNICATIONS	\$17,358	\$0	DELETED/ CREATED IN ERROR INCLUDED IN UCNCLC-001



Gregg D. Boutillier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, April 27, 2023

3A: Residential Appeal Changes

Meeting Date: 04/27/2023 Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N17A 044	CHAIDEZ JOAQUIN PROPERTY TAX CONSULTANTS	345,000	345,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9410 07	
15N18D 365	LOTT MICHAEL PROPERTY TAX CONSULTANTS	304,160	300,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	9425 07	
2		649,160	645,000			




MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 4/27/2023

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
FRANCISCO, DIEGO FRANCISCO	13N06 110 MH03234		\$20,421	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR
BROSIO, ANTHONY WARNER & J	14N14 050 MH03323		\$14,700	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR
STANLEY, PATRICK BROOKE & W	14N27 094B MH03384		\$14,491	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR
TERCERO, RAFAEL CATARINA	14N30 183 5682022		\$0	\$4,900	MH ADDED TO 2023 PREBILL DIGEST PER OWNER REQUEST
GUTIERREZ, GERARDO C & SOTO	15N22A 116 MH03591		\$55,230	\$0	MH MOVED FROM 2023 PREBILL DIGEST AND ADDED TO REAL PROPERTY DIGEST
FIKE, DONNA SUE CLOUD	15N25 017 5681997		\$67,699	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR
RAGSDALE, TIMMY ALLEN & LIS	21N05 209 5682000		\$53,500	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR

LEAD APPRAISER:

CHIEF APPRAISER:

Paul J. [Signature]
[Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

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

Meeting Date: Thursday, April 27, 2023

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -012 D	JONES KRISTIE REGINA BLANKINSHIP	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N02 - -092	WILLIAM AND VICKY GRIZZLE IRR TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
02N02 - -094 D	MAGNESS AUDREY GRIZZLE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N01 - -001	WOODALL FRENDA C	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N01 - -008	PENCE JEREMY & LUCY	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N02 - -014 B	BLANKENSHIP MILTON O	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N02 - -035	BLANKENSHIP MILTON O	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N02 - -044 A	BLANKENSHIP MILTON O	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N04 - -005	SHEFFIELD DON	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N06 - -011 F	KROUPA TODD LAWRENCE & ABIGAIL MACK	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N13 - -048	MILFORD JOEL R & BARBARA C	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N13 - -048 B	TRENTON D FUQUA IRREV TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N13 - -048 C	MILFORD JOEL R & BARBARA C	\$0 \$0	\$0 \$0	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
03N13 - -048 D	MILFORD JOEL R & BARBARA C	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N16 - -163 A	BAGLEY JEFFREY SCOTT TRUSTEE CREDIT SHELTER TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N22 - -132 C	O'SHEA EDWARD MICHAEL & TRACIE MILFORD	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
03N22 - -132 F	BUZZARD FLAPPER LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N02 - -002 C	PINYAN LARRY	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N02 - -006	WRIGHT LARRY S & PEARSON ELIZABETH L	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N02 - -006 D	WELCH DEBORAH L & TEEMS JAMES L	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N02 - -006 F	TEEMS JAMES	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N06 - -007	DCSC CAVELLIER LIVING TRUS	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
04N06 - -008	DCSC CAVELLIER LIVING TRUS	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N01 - -002	DEBORD JOHN A	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N02 - -065	CLINE JOE C/O MARGUERITE T CLINE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N02 - -066	CLINE JOE C/O MARGUERITE T CLINE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N05 - -015	MANTOOTH JEFF & KELLI C	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N05 - -024	GAY MELVIN & RACHEL	\$0 \$0	\$0 \$0	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
13N05 - -036 A	GAY RACHEL	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N06 - -033	PETERSON DONALD L & CHERI R	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N06 - -033 A	PETERSON DONALD L & CHERI R	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -006 A	POOLE NEAL M	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -006 B	POOLE JEFFERSON R	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -038	LEWYN CYNTHIA	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N08 - -066	WEST CODY & CHASTITY WHITE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N08 - -067	WEST CODY & CHASTITY WHITE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N09 - -002 A	GILLELAND ROSEMARY	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -013	TRACY WILLIAM JOHN & REYNOLDS-TRACY KIMBERLY	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -014 F	HOHENSEE TODD & ROBYN	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -019	HULSEY FAMILY LTD PARTNERSHIP	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
13N10 - -020	GILLELAND ROSEMARY & BENJAMIN T	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N01 - -092	LERMAN ESTATES LLC	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N02 - -049	PUCKETT GARRY ROY ESTATE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV	Explanation
		Previous CUV:	Current CUV	Current CUV	CUV		
14N03 - -004	LEWIS SARA	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N03 - -089	MERRELL CHARLES SCOTT	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N06 - -002	BAILEY THOMAS J & VICKIE J	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N07 - -185	STIGNANI STEVEN ROBERT & ALICIA LOUISE	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -147	CAROLINE MARSH LIVING TRUST	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -155 A	DAVIDSON JASON D & DEBORAH R	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N09 - -018 B	REID ERIC C & TARA L	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -018	JBAB FARMS LLC	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -033	GERDES RICHARD JASON & LINDSEY LEIGH	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -046	LIPSCOMB SUSAN E TOWERY	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -047	IRON HILL ESTATES LLC	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N14 - -047 A	IRON HILL ESTATES LLC	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -067	LIPSCOMB SUSAN E TOWERY	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N16 - -013	PAYNE HAROLD	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N19 - -062 A	SATTERFIELD BARRY & KIMBRA	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV	Explanation
		Previous CUV:	Current CUV	Current CUV	CUV		
14N19 - -095	WEATHERBY ALEX (ESTATE OF) C/O HAYNES WEATHERBY	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N19 - -098	TRIPLE C TRUST DATED 8/15/08	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N20 - -042	GHORLEY FAMILY LLC	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N22 - -099	BLANKENSHIP MILTON O	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N23 - -059	DOSS ROAD PROPERTIES LLC	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N24 - -002	ROACH INVESTMENTS LLLP	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N24 - -298	HIRSCH MATTHEW W & KELLY M	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -066	WHITE FAMILY REV LIVING TRUST	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N25 - -068	COCHRAN HAZEL P	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N28 - -043	WILKIE LEISA JOY	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N28 - -049 B	TRUST U/W EDGAR BOYD GUMBERT JR	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N28 - -052	NATIONS LISA C	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N28 - -059	JOHNSON JAMES W JR & JANE H	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N29 - -030	RICHARDS JEFF	\$0	\$0	\$0	\$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N30 - -090	CHMIELEWSKI ALEX V & LILLIAN	\$0	\$0	\$0	\$0	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
14N30 - -092	DICKERSON JUNE B & HIX WILLIAM DAVID	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N30 - -195	EPPERSON JOSH H	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
14N30 - -199	EPPERSON HERBERT	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N01 - -001 E	REEVES JAMES HUGH & RACHEL HENRY	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N02 - -089 A	HILLHOUSE DONNA	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N08 - -094	MANTOOTH JEFFREY A & KELLI C	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N08 - -103	HILL JASON E & LISA M	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N09 - -005	ARMAGAST CHRISTINA L & ARTHUR P	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N09 - -015	ARMAGAST CHRISTINA L & ARTHUR P	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
15N13 - -115	COX CARLISLE B MRS	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N01 - -012	HICKEY THOMAS J III & LADONNA P	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N05 - -188	FREEMAN JAMES E	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
21N12 - -114 A	PETRO MICHAEL & CHERYL J	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -039 B	BIEGER DON M JR & LISA M	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -001	BENNETT FARMS L P	\$0 \$0	\$0 \$0	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
23N06 - -016	COX BRADLEY D & COX AMY	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -018 C	ULM ANGELA B	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N06 - -020 C	WILBANKS CANDACE	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023
23N07 - -003	WALKER RAY & ANGELA	\$0 \$0	\$0 \$0	FMV CUV	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023

Ricky P. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, April 27, 2023

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation	
		Previous CUV	FMV	Current CUV	FMV	CUV	CUV
22N05 - -029	CROSSLAND LYNNETTE	\$0	\$6,801	\$76,300	\$0		2018 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2023; REMOVED ESV

Ricky J. 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, April 27, 2023

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV		Explanation
		Previous CUV:	Previous CUV:	Current CUV	Current CUV	FMV	CUV	
02N02 - -094 B	WILLIAM AND VICKY GRIZZLE IRR TRUST	\$0	\$0	\$0	\$0	FMV	CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N04 - -047 K	WHIDDON TODD & ELIZABETH	\$0	\$0	\$0	\$0	FMV	CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N12 - -134	BUTTERWORTH REBECCA ANNETTE	\$0	\$0	\$0	\$0	FMV	CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
03N12 - -134 B	GRIZZLE VICKY LYNN	\$0	\$0	\$0	\$0	FMV	CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
13N07 - -030 B	TILLMAN FAMILY REV LIVING TRUST	\$0	\$0	\$0	\$0	FMV	CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N08 - -137	CLINE HYON SUK	\$0	\$0	\$0	\$0	FMV	CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N15 - -048 A	LEVY YARON & VICTORIA MARIE GINDER	\$0	\$0	\$0	\$0	FMV	CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
14N24 - -011	D AND J MOSS FAMILY TRUST	\$0	\$0	\$0	\$0	FMV	CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
22N12 - -063 E	LAMBERT, BRIAN COLE & LAUREN	\$0	\$0	\$0	\$0	FMV	CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2023
23N02 - -022	FUNK CHEROKO FARM LLC	\$0	\$0	\$0	\$0	FMV	CUV	2015 CONTINUATION 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

Meeting Date: Thursday, April 27, 2023

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N02 - -092	WILLIAM AND VICKY GRIZZLE IR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N01 - -001	WOODALL FREANDA C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N01 - -008	PENCE JEREMY & LUCY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N04 - -005	SHEFFIELD DON	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N16 - -163 A	BAGLEY JEFFREY SCOTT TRUSTE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -132 C	O'SHEA EDWARD MICHAEL & TR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -132 F	BUZZARD FLAPPER LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N02 - -002 A	PINYAN JOYCE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N02 - -002 E	PINYAN LARRY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N02 - -006	WRIGHT LARRY S & PEARSON EL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N01 - -002	DEBORD JOHN A	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02 - -065	CLINE JOE C/O MARGUERITE T	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02 - -066	CLINE JOE C/O MARGUERITE T	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N05 - -024	GAY MELVIN & RACHEL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N05 - -036 A	GAY RACHEL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -033	PETERSON DONALD L & CHERIR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -033 A	PETERSON DONALD L & CHERIR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -038	LEWYN CYNTHIA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N09 - -002 A	GILLELAND ROSEMARY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
13N10 - -019	HULSEY FAMILY LTD PARTNERS	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -020	GILLELAND ROSEMARY & BENJA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01 - -092	LERMAN ESTATES LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N02 - -049	PUCKETT GARY ROY & BRENDA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03 - -004	LEWIS SARA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N06 - -002	BAILEY THOMAS J & VICKIE J	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N08 - -147	CAROLINE MARSH LIVING TRUST	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -018	JBAB FARMS LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -046	LIPSCOMB SUSAN E TOWERY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -047	IRON HILL ESTATES LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -047 A	IRON HILL ESTATES LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N15 - -067	LIPSCOMB SUSAN E TOWERY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N16 - -013	PAYNE HAROLD	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -062 A	SATTERFIELD BARRY & KIMBRA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -095	WEATHERBY ALEX (ESTATE OF)	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -098	TRIPLE C TRUST DATED 8/15/08	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N20 - -042	GHORLEY FAMILY LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N24 - -002	ROACH INVESTMENTS LLLP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -066	WHITE FAMILY REV LIVING TRUS	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -068	COCHRAN HAZEL P	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -043	WILKIE LEISA JOY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -052	NATIONS LISA C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N28 - t-059	JOHNSON JAMES W JR & JANE H	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N29 - -030	RICHARDS JEFF	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -090	CHMIELEWSKI ALEX V & LILLIA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -092	DICKERSON JUNE B & HIX WILLI	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -195	EPPERSON JOSH H	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -199	EPPERSON HERBERT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N01 - -001 E	REEVES JAMES HUGH & RACHEL	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N02 - -089 A	HILLHOUSE DONNA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N13 - -115	COX CARLISLE B MRS	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N01 - -012	HICKEY THOMAS J III & LADONN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -039 B	BIEGER DON M JR & LISA M	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -001	BENNETT FARMS LP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -016	COX BRADLEY D & COX AMY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -018 C	ULM ANGELA B	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06 - -020 C	WILBANKS CANDACE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N07 - -003	WALKER RAY & ANGELA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser



CHEROKEE COUNTY BOARD OF ASSESSORS
2780 MARIETTA HWY STE 200
CANTON GA 30114-8208



QUALIFIED TIMBERLAND PROPERTY CERTIFICATION

Why are you getting this letter:

- The Department has certified the Qualified Timberland Properties for the 2023 tax year
- Specific data regarding the timberland property such as ecological region, forest type, soil productivity classifications, and acreage delineations, are being compiled for the final assessment.
- A notice of assessment will be issued by the Department of Revenue that provides the Qualified Timberland Fair Market Value to be used as the basis for ad valorem taxation for the 2023 tax year.
- The following page(s) list the certified Qualified Owners and Qualified Timberland Properties in CHEROKEE county.

If dissatisfied with the Certification:

- The county board of tax assessors may appeal the Department's certification of property as Qualified Timberland Property for the 2023 tax year to the Department's certification of property as Qualified Timberland Property for the 2023 tax year to the Georgia Tax Tribunal, by 18-May-2023.

What to expect next:

- The Department of Revenue will issue a notice of assessment for all Qualified Owners and Properties that will provide the Qualified Timberland Fair Market Value to be used as the basis for ad valorem taxation for the 2023 tax year.

Qualified Timberland Property

Certification

Tax Year: 2023

Page Number: 1

1

Letter Id:

L0951310768

ALEXANDER LAND COMPANY
LTC

9 W 57TH ST STE 5000
NEW YORK NY 10019-2701

Account Number	Parcel ID	Land Land District Lot	GMD	Average	Taxpayer's Declaration of Value
--0	22N05	060	NEW	518.01	737,117
--0	14N01	117		130.32	181,832
--0	13N02	011		202.67	274,437
--0	14N01	002		290.10	411,529
--0	13N08	044		227.30	354,235
--0	13N11	001		129.80	192,950
--0	04N05	048	NEW	619.01	866,110
--0	04N07	016		476.41	661,632
--0	04N09	031		262.82	357,496

The Qualified Timberland Property owner(s) listed has registered to do business in Georgia and has registered with the Revenue Commissioner, has certified to the commissioner that such individual or entity is engaged in the bona fide production of trees for the primary purpose of producing timber for commercial uses; and has certified that there is a reasonable attainable economic salability of the timber products on the subject property within a reasonable future time.

The Qualified Timberland Property listed is primarily used for the production of trees for the purpose of making a profit and such use is demonstrated through a consistent effort in land management in accordance with accepted commercial forestry practices including but not limited to reforestation, periodic thinning, undergrowth control, fertilization, prescribed burning, sales of timber, and maintenance of firebreaks.

Board of Tax Assessors Meeting

Minutes of the April 13, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Lee Johnson, Becky Parker, Jhon Rivero 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 Tommy Mann to approve the agenda, seconded by Raymond Gunnin and approved by each Board Member.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the March 23, 2023 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
4. **Public Comments:** None.
5. **New Business:** Motion Raymond Gunnin to move Batch E-1, Batch E-1-1, Batch P1, Batch 1P, Batch MH, Batch MH1, Batch 5CA, Batch 5CC 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

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 1P, 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. **Personal Property Discussion:** Motion by MaryBeth Burnette to wave Evolva Inc. penalty, seconded by Tommy Mann and approved by all Members.

7. Chief Appraiser's Report:

Steve reviewed the 2023 Budget Report.

Steve proposed a 2024 Budget adjustment request due to the new Spatialist software eliminating the need for 2 new Appraisers.

Steve presented and explained an email from the DOR regarding the Governor issued grant.

Steve announced the passing of former DOR instructor and Director, Chuck Nazarian.

The Board discussed Wellstar's request for exemptions on 3 properties.

Steve announced the dates for the 2023 GAAO Summer Conference and asked for a head count.

The next meeting will be Monday, April 27, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session:

Darrell advised they are still working on several open appeals and still no movement on the Belnik case.

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