

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**May 22, 2023**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: May 11, 2023 Meeting**
- 4. Public Comments**
- 5. New Business:**
  - Consent Agenda:**
  - Digest Changes:**
    - Front Office, Becky Parker, Receiver of Records  
**Batch E-2, Reinstated Exemptions**
  
    - Mapping Department, Sandy Forrester, Senior Mapper  
**Batch 4, Annexation / Zoning Changes**  
**Batch 4P, Prior Year Annexation / Zoning Changes**
  
    - Residential Department, Lee Johnson, Senior Appraiser  
**Batch 3, Current Year Changes**
  
    - Rural Department, Ricky Hitt, Senior Appraiser  
**Batch MH1, Digest Changes**  
**Batch MH1-A, Digest Changes Amended**  
**Batch 5, Current Tax Year Changes**  
**Batch 5CB, CUVA Breaches**  
**Batch 5CR, CUVA Releases**
- 6. Approval of 2023 Personal Property Notice List**
- 7. Approval of 2023 Freeport Inventory Exemption List:**
- 8. Chief Appraisers Report**
- 9. Attorney's Report / Executive Session**
- 10. Adjournment**

## Board of Tax Assessors Meeting

Minutes of the May 11, 2023 Meeting

**Members Present:** Dennis Conway, MaryBeth Burnette, Raymond Gunnin, Mark Young and Tommy Mann 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 Present:** Whit Frost 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 Mark Young and approved by all Members.
- 3. Approval of Minutes:** Motion by Raymond Gunnin to approve the April 27, 2023 meeting minutes, seconded by Tommy Mann and approved by all Members.
- 4. Public Comments:** None.
- 5. New Business:** Motion by Raymond Gunnin to move Batch E-1, Batch E-2, Batch P1, Batch 4, Batch 4P, Batch 3P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

### **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

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1,** Standard Agenda

Mapping Department, Sandy Forrester, Senior Mapper

**Batch 4,** Annexation / Zoning Changes

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

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3P,** Prior Year 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. Adoption of Dept. of Revenue Adopted & Finalized 2023 Values for CUVA District #2 & FLPA District #2:** Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.

**7. Approval of 2023 New Homestead Exemptions:** Motion by MaryBeth Burnette to approve, seconded by Tommy Mann and approved by each Board Member.

**8. Approval of 2023 Real Property Notice List:** Motion by MaryBeth Burnette to approve, seconded by Mark Young and approved by each Board Member.

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

Steve reviewed the 2023 Budget report.

Steve explained the Personal Property notice delay and expects it should be complete by the next meeting.

Steve, Trey, Dennis and MaryBeth are meeting with Geoff Morton to go over the 2024 Budget request next Wednesday.

Steve will be giving a 2023 sales ratio presentation at the BOC meeting next Tuesday.

Steve presented and reviewed 2022 DOA Audit numbers to the Board.

CAVEAT is May 22 – May 25 in Athens and all attendees have received information packets.

The next meeting will be Thursday, May 22, 2023 at 9:00 AM.

**10. Attorney's Report / Executive Session:**

The Belnik case appeal has been filed with the Supreme Court.

**11. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by all Members.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary

# E-2 REINSTATE EXEMPTIONS

05/22/2023

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N21C-048	GATLIN EARL C	L13(ES1)	PER APPEAL RIGHTS LETTER	1771000	03

  
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Becky Parker, Senior Appraiser

  
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Steve Swindell, Chief Appraiser

# MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 05/22/2023

BATCH #: 4 - ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST
14N23A 020	PEALIS NEASE CANTON LLC	COM	2023	01	03			AX1801-001	MAPPING AUDIT	03
15N15 010	GANI KARIM & AVISHA S	RUR	2023	01	04				CITY AUDIT	04
15N15 014	GANI KARIM & AVISHA S	RUR	2023	04	01				CORRECT 5/11/2023 AGENDA 4; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2023	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2023	01	04				CITY AUDIT	04
15N15 085 A	ANR KHAN LLC	RUR	2023	01	04				CITY AUDIT	04

*Sandy Forrester*

*Steve Swindell*

Sandy Forrester, Senior Tax Mapper

Steve Swindell, Chief Appraiser

# MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 05/22/2023

BATCH #: 4-P - PRIOR YEAR ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2019	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AVISHA S	RUR	2020	01	04				CITY AUDIT CORRECT 5/11/2023 AGENDA 4-	04
15N15 011	GANI KARIM & AVISHA S	RUR	2020	04	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2020	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2020	01	04				CITY AUDIT	04
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2020	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AVISHA S	RUR	2021	01	04				CITY AUDIT CORRECT 5/11/2023 AGENDA 4-	04
15N15 012	GANI KARIM & AVISHA S	RUR	2021	04	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2021	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2021	01	04				CITY AUDIT	04
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2021	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AVISHA S	RUR	2022	01	04				CITY AUDIT CORRECT 5/11/2023 AGENDA 4-	04
15N15 013	GANI KARIM & AVISHA S	RUR	2022	04	01				P; WRONG PARCEL	01
15N15 068 C	DD HSP LLC	RUR	2022	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2022	01	04				CITY AUDIT	04
15N16 085 A	ANR KHAN LLC	RUR	2022	01	04				CITY AUDIT	04

*Sandy Forrester*  
Sandy Forrester, Senior Tax Mapper

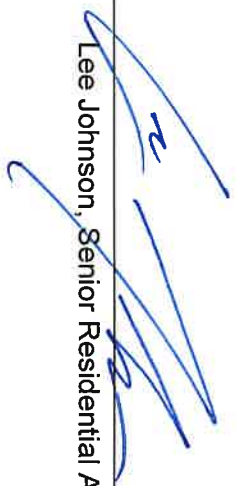
*Steve Swindell*  
Steve Swindell, Chief Appraiser


**RESIDENTIAL DIGEST - Batch: 3**

**Tax Year: 2023**

**Meeting Date: 05/22/2023**

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
21N04A-A-095	JESTERS MANAGEMENT LLC	\$21,500	\$0	PARCEL DELETED AND COMBINED WITH 21N04A A095 A PER MAPPING AUDIT
21N04A-A-095 A	WILLIAMS AUSTIN TYLER	\$511,600	\$511,600	PARCEL 21N04A A095 DELETED AND COMBINED HERE PER MAPPING AUDIT

  
\_\_\_\_\_  
Lee Johnson, Senior Residential Appraiser

  
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Steve Swindell, Chief Appraiser

**DATE APPROVED BY BOA: 05/22/2023**

**MOBILE HOME DIGEST CHANGES**

**BATCH #: MH1**

**MEETING DATE: 5/22/2023**

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
SKELTON, SIDNEY	03N27 008 MH05560		\$91,710	\$100,576	MH ADDED TO 2023 REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR
SKELTON, SIDNEY	03N27 008 MH05560		\$8,866	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR
FULLER, KAY	14N27 094D MH02409		\$4,829	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DEMOED BEFORE 01/01/2023

**LEAD APPRAISER:**

*[Signature]*

**CHIEF APPRAISER:**

*[Signature]*



**MOBILE HOME DIGEST CHANGES AMENDED AGENDA**

**BATCH #: MH1-A**

**MEETING DATE: 5/22/2023**

**Page 1 of 1**

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
STEWART, LARRY & MYRA C/O M	15N06F 041 MH02480		\$2,506	\$0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED
STEWART, THOMAS LARRY & MY	15N06F 043 MH04932		\$2,555	\$0	MH REMOVED FROM 2022 PREBILL DIGEST DEMOED

**LEAD APPRASIER:**

*Andy J. Galt*

**CHIEF APPRAISER:**

*Steve Williams*

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, May 22, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N11 - -005 A	TANNER CATHERINE HARDING	\$17,275,500 \$43,914	\$10,786,200 \$43,914	FMV CUV	IMPROVEMENT DUPLICATED IN ERROR FOR TAX YEAR 2023 (SEND NEW 45 DAY NOTICE)
03N30 - -083 A	BEARD JERRY R & KIMBERLY J	\$170,600 \$0	\$1,141,900 \$0	FMV CUV	ADDED IMPROVEMENT FOR TAX YEAR 2023 (SEND NEW 45 DAY NOTICE)

*Ricky Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser

# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Match # SCB

Conservation Use Preaches

Meeting Date: Monday, May 22, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
14N09 - -095	CLINE EUGENE EDWIN	\$0	\$762,800	FMV	2016 COVENANT BREACHED W/NO PENALTY
		\$51,748	\$0	CUV	DUE TO DEATH OF OWNER FOR TAX YEAR 2023. REMOVED ESV (SEND NEW 45 DAY NOTICE)
14N19 - -039	BLANTON LANAR	\$0	\$525,090	FMV	2017 COVENANT BREACHED W/FULL
		\$21,255	\$0	CUV	PENALTY FOR TAX YEAR 2023. REMOVED ESV (SEND NEW 45 DAY NOTICE)

*Ricky Hitt*

*Steve Swindell*

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2023

Meeting Date: Monday, May 22, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N09 - -095	CLINE EUGENE EDWIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -039	BLANTON LANA R	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

  
\_\_\_\_\_  
Ricky Hitt, Senior Rural Appraiser

  
\_\_\_\_\_  
Steve Swindell, Chief Appraiser

# E-2 REINSTATE EXEMPTIONS

05/22/2023

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N21C-048	GATLIN EARLIC	L13(ES1)	PER APPEAL RIGHTS LETTER	1771000	03

  
Becky Parker, Senior Appraiser

  
Steve Swindell, Chief Appraiser

# MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 05/22/2023

BATCH #: 4-P - PRIOR YEAR ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST
15N16 085 A	JR HOLLY SPRINGS LLC	RUR	2019	01	04				CITY AUDIT	04
15N15 010	GANI KARIM & AYISHA S	RUR	2020	01	04				CITY AUDIT CORRECT 5/11/2023 AGENDA 4-P; WRONG PARCEL	04
15N15 011	GANI KARIM & AYISHA S	RUR	2020	04	01					01
15N15 068 C	DD HSP LLC	RUR	2020	01	04				CITY AUDIT	04
15N15 071 E	HOLLY SPRINGS SRMIX LLC	RUR	2020	01	04				CITY AUDIT	04
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*Sandy Forrester*

Sandy Forrester, Senior Tax Mapper

*Steve Swindell*

Steve Swindell, Chief Appraiser

**MOBILE HOME DIGEST CHANGES**

**BATCH #: MH1      MEETING DATE: 5/22/2023**

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
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FULLER, KAY	14N27 094D MH02409		\$4,829	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DAMAGED BEFORE 01/01/2023

LEAD APPRAISER: *Ricky T. Head*

CHIEF APPRAISER: *Steve ...*



**RURAL PROPERTY DIGEST CHANGES**

Tax Year(s): 2023

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, May 22, 2023

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
03N11 - -005 A	TANNER CATHERINE HARDING	\$17,275,500	\$43,914	\$10,786,200	\$43,914	FMV	CUV	IMPROVEMENT DUPLICATED IN ERROR FOR TAX YEAR 2023 (SEND NEW 45 DAY NOTICE)
03N30 - -083 A	BEARD JERRY R & KIMBERLY J	\$170,600	\$0	\$1,141,900	\$0	FMV	CUV	ADDED IMPROVEMENT FOR TAX YEAR 2023 (SEND NEW 45 DAY NOTICE)

*Ricky Z. Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser



# RURAL PROPERTY DIGEST CHANGES

Meeting Date: Monday, May 22, 2023

Tax Year(s): 2023

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N09 - -995	CLINE EUGENE EDWIN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19 - -039	BLANTON LANA R	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**

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**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 Present:** Whit Frost of Roach, Caudill & Frost LLP was present for the meeting

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- 2. Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Mark Young and approved by all Members.
- 3. Approval of Minutes:** Motion by Raymond Gunnin to approve the April 27, 2023 meeting minutes, seconded by Tommy Mann and approved by all Members.
- 4. Public Comments:** None.
- 5. New Business:** Motion by Raymond Gunnin to move Batch E-1, Batch E-2, Batch P1, Batch 4, Batch 4P, Batch 3P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

### **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

Personal Property Department, Jennifer Hoskins, Project Manager

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**11. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by all Members.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary