

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**January 25, 2024**

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: January 11, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

**Digest Changes:**

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

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

Commercial Department, Gregg Boutilier, Senior Appraiser  
**Batch U1**, Utilities Digest Changes

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

Rural Department, Ricky Hitt, Senior Appraiser  
**MH1**, Digest Changes  
**Batch 5A**, Appeal Changes

- 6. Approval of TMA Audit Findings (BIG BLUE MARBLE ACADEMY LLC ACCT#143220, MORRISON PRODUCTS INC ACCT#26373, NOR-RAL INC ACCT# 35566).**
- 7. Chief Appraiser Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

BOA Standard Agenda (P1)  
1/25/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PUR SHOT BASKETBALL LLC	07	146738	B	R	2023	\$9,079.00	\$0.00	NONE	None	Duplicate account for account #152192.
ELDERBERRY DEVELOPMENT LLC	01	149852	A	R	2022	\$320,000.00	\$0.00	NONE	None	TP provided BOS showing aircraft sold 11-12-2021.
ELDERBERRY DEVELOPMENT LLC	01	149852	A	R	2023	\$320,000.00	\$0.00	NONE	None	TP provided BOS showing aircraft sold 11-12-2021.
COSMICWEAR	04	151928	B	R	2023	\$123,152.00	\$0.00	NONE	None	This was a duplicate account for account #121909.
HAIRB67ALBA LLC	07	146745	B	R	2023	\$686,838.00	\$0.00	NONE	None	TP provided documents showing they leased space and all assets.

*Rhonda M. Petersa*

TMA Account Manager

*Chris ...*

Chief Appraiser

1/25/2024

Date Approved By Board

# MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 01/25/2024

BATCH #: 4 - ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST	NEW NOTICE
15N26 017	HOLLY SPRINGS PARKS & REC AUTHORITY	RUR	2024	01	04			A-06-2023		04	
15N11 025	BROWNLEE JOHN THOMAS JR	RUR	2024	01	07	R-40	DT-MRA	A118-23		07	
15N24 192	WOODSTOCK CGB GA LLC	RES	2024	01	07	R-40	OSI	A121-23		07	
15N24A 147	WOODLANDS HOA INC	RES	2024	07	01				CITY AUDIT	01	

*Sandy Forrester*  
**Sandy Forrester, Senior Tax Mapper**

*Steve Swindell*  
**Steve Swindell, Chief Appraiser**

UTILITIES DIGEST CHANGES

Tax Year: 2023

Batch: U1 - Current Year Changes

Meeting Date: Thursday, January 25, 2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
USNEMC- -004	SAWNEE ELECTRIC MEM CO	\$7,262,532	\$7,292,532	REVISED VALUE FROM STATE DATED 12/18/23



Gregg D. Boutlier Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, January 25, 2024

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

CHANGE OF ASSESSMENT NOTICE  
Public Utility Operating Properties  
Tax Year 2023  
Prepared on: 18-Dec-2023

SAWNEE ELECTRIC MEM CORP  
543 ATLANTA RD  
CUMMING GA 30040-2701

Department of Revenue Proposed County Equalization Ratio: 35.30

County Board of Assessors Finalized County Equalization Ratio: 40.0

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
<del>CANTON</del>	0	88,551	88,551	31,239	
HOLLY SPRINGS	<b>USNEMC 004</b>	0	7,292,532	2,574,264	<b>2,917,013</b>
<del>COUNTY</del>	0	31,586,268	31,586,268	11,051,810	
<del>UNINCORPORATED</del>					
Company Total	0	38,683,343	38,683,343	13,857,338	

\*\*\*\*\* NOTICE TO THE TAXPAYER \*\*\*\*\*

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (678) 493-6120.

**Dennis Conway**

(Print Name) Chairman,  
County Board of Tax Assessors

**01/25/2024**

Date of Notice

(Signature) Chairman,  
County Board of Tax Assessors

# 3A: Residential Appeal Changes

Meeting Date: 01/25/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N04A 082	KARUGABA RAYMOND EQUITAX PROPERTY TAX ADVI	991,400	991,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19510	01
03N22A 042	HARRISON BRENT E GEORGIA TAX APPEALS, LLC	700,000	677,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	19457	01
15N23E 065	VENTERS ASHLEY-TRUSTEE EQUITAX PROPERTY TAX ADVI	392,740	392,740	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19546	07
15N28D 097	WELLS CHRISTOPHER SCOTT	841,300	745,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	17988	01
15N30L 339	ROBERTSON CHARLES S EQUITAX PROPERTY TAX ADVI	611,700	611,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19492	01
15N30L 340	CAIN KEVIN LEE EQUITAX PROPERTY TAX ADVI	620,300	620,300	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19535	01
22N08D 002	ELLIOTT CHRISTOPHER EQUITAX PROPERTY TAX ADVI	1,408,700	1,367,100	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19518	01
22N09B 032	STREEVER DAVID WARREN & EQUITAX PROPERTY TAX ADVI	1,728,200	1,427,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	19487	01
94N07 009	HOMILLER STEPHEN-EXECUTOR	493,500	450,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19992	02
9		7,787,840	7,284,340			

**MOBILE HOME DIGEST CHANGES**

**BATCH #: MH1**      **MEETING DATE: 1/25/2024**

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
RAY, SHANNON & STETSON	03N28 002 MH04662		\$19,783	\$0	MH REMOVED FROM 2024 PREBILL DIGEST AND ADDED TO 2024 REAL PROPERTY DIGEST HOMESTEAD FILED
CHILEL ROELBY A LOPEZ	15N22A 082 5681948		\$17,216	\$0	MH REMOVED AND ADDED TO 15N22A 083 PER 2024 REQUEST TO COMBINE
CHILEL, ROELBY A LOPEZ	15N22A 083 5681948		\$0	\$17,216	MH ADDED DUE TO 2024 REQUEST TO COMBINE WITH 15N22A 082

**LEAD APPRAISER:**

**CHIEF APPRAISER:**

*[Handwritten Signature]*  
*[Handwritten Signature]*

# 5A: Rural Appeal Changes

Meeting Date: 01/25/2024

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20 561 F	WEST HENSLEY E	710,600	675,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13681	01
15N22 239 C	CLANCY ROBYN JANE	1,072,400	979,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	17925	01
15N22 263 B	DAMATO THOMAS R	816,680	746,980	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	15413	01
3		2,599,680	2,401,580			

*Paul J. Hoto*

*Steve Hoto*



## Board of Tax Assessors Meeting

Minutes of the January 11, 2024 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, Ricky Hitt, Sandy Forrester, Lee Johnson, Becky Parker, Rhonda Peterson, Ben Wheeler 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 adopt the agenda, seconded by Tommy Mann and approved by each Board Member.
3. **Election of 2023 Officers:** Motion by MaryBeth Burnette to nominate Dennis Conway as Chairman, seconded by Mark Young and approved by all Members. Motion by Dennis Conway to nominate MaryBeth Burnette as Vice Chairman, seconded by Raymond Gunnin and approved by each Board Member.
4. **Appointment of Secretary:** Motion by MaryBeth Burnette to appoint Jenny Thomas as Secretary, seconded by Mark Young and approved by each Board Member.
5. **Adoption of Board of Assessor's 2024 Meeting Calendar:** Motion by MaryBeth Burnette to approve the 2024 Board of Assessor's calendar, seconded by Tommy Mann and approved by each Board Member.
6. **Approval of Minutes:** Motion by Mark Young to approve the December 21, 2023 meeting Minutes, seconded by Raymond Gunnin and approved by each Board Member.
7. **Public Comments:** None.
8. **New Business:** Motion Raymond Gunnin to move Batch E-1-1, Batch P1, Batch 3, Batch 3A, Batch U1, Batch 5A and Batch 5P to the consent agenda and follow staff recommendations, seconded by MaryBeth Burnette and approved by each Board Member.

**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

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3**, Changes

**Batch 3A**, Appeal Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch U1**, Utility Digest Changes

Rural Department, Ricky Hitt, Senior Appraiser  
**Batch 5A**, Appeal Changes  
**Batch 5P**, Previous Year Tax Changes

**9. Motion by MaryBeth Burnette to approve the 2024 Mobil Home Prebill, seconded by Mark Young and approved by each Board Member.**

**10. Motion by MaryBeth Burnette to approve the TMA Audit Findings (Mike the Mechanic-Towne Lake, Inc account# 146454, Fastlane Import Auto Repair, Inc account# 143932), seconded by Raymond Gunnin and approved by each Board Member.**

**11. Chief Appraiser Report:**

Steve reviewed the Budget Report.

Steve attended the Executive Leadership meeting at the Bluffs last week.

Steve received an email from ACCG outlining 3 potential legislative bills.

Steve will be attending a GAAO meeting this afternoon.

Trey spoke to Helen at Spatalest regarding removal of the online appeal software and it was decided by the Board to retain the Comper option for Citizens.

Steve congratulated Ben Wheeler on his new role as Lead Commercial Appraiser.

The next BOA meeting will be Thursday, January 25, 2024 at 9:00 AM.

**12. Attorney's Report / Executive Session:** Darrell gave an update of current court cases, including the Supreme Court's denial of our Belnik case petition.

**13. Adjournment:** Motion by MaryBeth Burnette to adjourn, seconded by Mark Young and approved by all Members.

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Dennis Conway, Chairman

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Jenny Thomas, Secretary