

Cherokee County Board of Tax Assessors
Regular Meeting
February 22, 2024

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: February 8, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

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

Rural Department, Ricky Hitt, Senior Appraiser
MH1, Digest Changes
Prebill MH, Appeals
Batch 5A, Appeal Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

- 6. Approval of TMA Audit Findings (Dogwood Hills Academy Account #118018)**
- 7. Chief Appraiser Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

BOA Standard Agenda (P1)
2/22/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
EASTP AUTOMOTIVE INC	01	152024	B	R&R	2023	\$136,933.00	\$136,933.00	None	None	Tax district incorrect, changed from 07 to 01.
DENTAL TOWN	01	151977	B	R&R	2023	\$395,428.00	\$395,428.00	None	None	Tax district incorrect, changed from 07 to 01.
DENTAL TOWN	01	151986	B	R&R	2023	\$9,603.00	\$9,603.00	None	None	Tax district incorrect, changed from 07 to 01.
DENTAL TOWN	01	151991	B	R&R	2023	\$287,686.00	\$287,686.00	None	None	Tax district incorrect, changed from 07 to 01.
DENTAL TOWN	01	152042	B	R&R	2023	\$131,073.00	\$131,073.00	None	None	Tax district incorrect, changed from 07 to 01.
DENTAL TOWN	01	152059	B	R&R	2023	\$26,516.00	\$26,516.00	None	None	Tax district incorrect, changed from 07 to 01.
DUNN CHRISTOPHER S	01	137945	M	R	2023	\$11,492.00	\$0.00	None	None	TP provided documentation showing TP did not own boat as of 1-1-2023.
AUTO IMAGE COLLISION & GLASS INC	01	146109	B	R	2023	\$149,360.00	\$0.00	None	None	Duplicate account for account #114096.
SUITE SERENDIPITY SALON	01	150389	B	R	2023	\$29,966.00	\$0.00	None	None	TP provided lease agreement showing Lessor owns all assets and inventory.
DUDLEY DEREK A	01	150966	M	R	2023	\$32,940.00	\$0.00	None	None	TP provided proof boat registered in SC.
FARMER MARK B	01	152085	M	R	2023	\$6,500.00	\$0.00	None	None	TP provided proof boat registered in Union County.
FARMER MARK B	01	152086	M	R	2023	\$5,500.00	\$0.00	None	None	TP provided proof boats registered in Union County.
DUNN CHADWICK A	01	143740	M	R	2023	\$27,490.00	\$0.00	None	None	TP provided BOS showing boat sold 1/26/2022.
EARNEST BRIAN S	01	139515	M	R	2023	\$14,906.00	\$0.00	None	None	TP provided BOS showing boat sold 7/16/2022.
EVANS, MICHAEL	01	147872	M	R	2023	\$17,551.00	\$0.00	None	None	TP provided BOS showing boat sold 8/24/2022.
SWANSON, MATHEW	01	145302	M	R	2023	\$55,000.00	\$0.00	None	None	TP provided proof boat taxed in Towns County.
MISNER, CHAD E	01	149338	M	R	2023	\$4,208.00	\$0.00	None	None	TP provided BOS showing boat sold in June of 2022
RED BOUND INVESTMENTS	01	144500	B	R	2022	\$64,205.00	\$0.00	None	None	TP provided documentation business located and taxed in Bartow Co.
RED BOUND INVESTMENTS	01	144500	B	R	2021	\$64,205.00	\$0.00	None	None	TP provided documentation business located and taxed in Bartow Co.

Rhonda M. Peterson
TMA Account Manager

[Signature]
Chief Appraiser

2/22/2024
Date Approved By Board

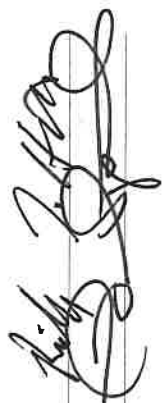
MOBILE HOME DIGEST CHANGES


BATCH #: MH1

MEETING DATE: 2/22/2024

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LEDFOORD, HERSHEL	14N02 061 MH03266		\$15,731	\$0	MH REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR
BURGESS, NICHOLAS TAYLOR	14N03 118C 5533249		\$0	\$56,815	MH ADDED TO 2024 PREBILL DIGEST HOMESTEAD REMOVED
INGRAM, HOMER	15N02A 013 MH06117		\$4,069	\$0	MH REMOVED FROM 2024 PREBILL DIGEST BURNED IN 2023
LOPEZ, BLANCA ESTHELA	15N02A 031 MH06289		\$27,086	\$0	MH REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR
BREWER, BILLY L & WANDA L	22N06 127 5461012		\$0	\$10,564	MH ADDED TO 2024 PREBILL DIGEST HOMESTEAD REMOVED

LEAD APPRAISER: 

CHIEF APPRAISER: 

Prebill MH Appeals

Meeting Date:

02/22/2024

Tax Year: 2024

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2691	WILLIAMS BILLY JOE	4,208	0	MH REMOVED FROM 2024 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20125
5994	KING STAN	90,100	46,540	VALUE REDUCED DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20126
2		94,308	50,748		

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5A: Rural Appeal Changes

Meeting Date: 02/22/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N27 110 H	REIDINGER ERIC S & HAF RICHARDSON	1,256,700	1,196,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	19751	01
1		1,256,700	1,196,600			

Rich P. Hester

[Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024 Batch # SCB Conservation Use Breaches Meeting Date: Thursday, February 22, 2024

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N01 - -118	SAYE MICHAEL & CANTRELL R	\$443,200 \$40,327	\$443,200 \$0	FMV CUV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESY

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swandel

Steve Swandel, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, February 22, 2024

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N01 - -118	SAYE MICHAEL & CANTRELL RU	2023 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 8, 2024 Meeting

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

Staff Present: Steve Swindell, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, 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 Raymond Gunnin to approve the agenda, seconded by Tommy Mann and approved by all Members.
3. **Approval of Minutes:** Motion MaryBeth Burnette to approve the January 25, 2024 meeting minutes, seconded by Mark Young and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:** Motion by Raymond Gunnin to move Batch E-1, Batch E-1-1, Batch P1, Batch 1A, Batch 1P, Batch 3, Batch 3A, Batch 3P, Batch MH1, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped 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 1A, Appeal Changes
Batch 1P, Prior Year Changes

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Current Year Corrections
Batch 3A, Appeal Changes
Batch 3P, Corrections for Prior Years

Rural Department, Ricky Hitt, Senior Appraiser
MH1, Digest Changes
Batch 5A, Appeal Changes
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

6. **Motion by MaryBeth Burnette to approve the TMA Audit Findings for NOR-RAL INC ACCT# 35566, seconded by Mark Young and approved by each Board Member.**

7. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve reviewed the DOR letter of deficiencies with the Board of Assessors.

Steve testified for HB1031 at the Capital yesterday.

Steve reviewed the following sales ratios with the Board of Assessors:

Sales Ratios 2/8/24 (Jan – Dec 2023)

Class	Count	Median	Med.	C.O.D.	P.R.D.
Residential	5285	0.3812	0.9530	0.1557	1.0344
Agricultural	724	0.3144	0.7860	0.4286	1.3034
Commercial	117	0.3569	0.8923	0.2929	1.208
<u>Industrial</u>	<u>25</u>	<u>0.3052</u>	<u>0.7630</u>	<u>0.3487</u>	<u>1.0561</u>
Overall	6158	0.3778	0.9445	0.1877	1.0872

Personal Property discovered a valuing glitch for 2023 boat assessments that has since been corrected, but will result in significant increases for 2024.

The next BOA meeting will be Thursday, February 22, 2024 at 9:00 AM.

8. Attorney's Report / Executive Session: Darrell gave an update of current court cases.

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

Dennis Conway, Chairman

Jenny Thomas, Secretary