Cherokee County Board of Tax Assessors Regular Meeting March 23, 2023

- I. Call to Order
- II. Adopt Agenda
- III. Approve Minutes: March 9, 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

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

Rural Department, Ricky Hitt, Senior Appraiser Batch MH, Prebill Appeals
Batch MH1, Digest Changes
Batch 5CA, CUVA Approvals
Batch 5CB, CUVA Breaches
Batch 5CC, CUVA Continuation
Batch 5CR, CUVA Releases

- VI. Chief Appraisers Report
- VII. Executive Session
- VIII. Adjournment

Board of Tax Assessors Meeting

Minutes of the March 9, 2023 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, 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 MaryBeth Burnette to approve the agenda, seconded by Mark Young and approved by each Board Member.
- 3. Approval of Minutes: Motion by MaryBeth Burnette to approve the February 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-2, Batch E-1-1, Batch P1, Batch 4, Batch 3A, Batch MH, Batch MH1, Batch 5CB 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

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

Dennis Conway, Chairman

o. Chief Appraiser's Report:
Steve reviewed the 2023 Budget Report.
Steve reviewed the 2024 Budget Worksheet, 2024 Personnel Worksheet and the Zero Based Budgeting Worksheet.
Steve, Trey and Lee attended the WinGap Business Meeting in Macon last week.
The students conducting the audit methodologies study located Stan King who will be a great resource for the project.
Steve was informed about the Whitfield County Tax Commissioner's plan to take control of their Tax Assessor's office.
The next meeting will be Monday, March 23, 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.

Jenny Thomas, Secretary

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

03/23/2023

01	FILED ON 15N05L-133	L05(ESC)	SHEWMAKER RICHARD D	15N27E-047
04	FILED ON 22N18-154	L13(ES1)	THOMASSEN JAMI	15N19C- 183
04	FILED ON 15N07H-046	L13(ES1)	HINKLE MEGAN LEEBRICK	15N15F- 166
07	OWNER IS DECEASED	L01(ES3)	HOUGH WILLIAM C	15N10B- 373
01	FILED ON 13N06-126A	L01(ES3)	SATTERFIELD HENRY KENNETH &	15N07C- 003
TAX DIST	REASON	EXEMPTION	NAME	PROPERTY ID

Becky Parker, Senior Appraiser

E-2 REINSTATE EXEMPTIONS

03/23/2023

PROPERTY ID

91N21 - 111

NAME

CROWE CHARLES R JR

EXEMPTION

L02(ES3)

REASON

ADD FOR TY 22 & 23, REMOVED IN ERROR

BASE VALUE

TAX DIST

3B

128700

Steve Swindell, Chief Appraiser

Becky Parker, Senior Appraiser

BOA Standard Agenda (P1) 3/23/2023

04 145390 B R	SANARAI DRAGON HBACH SLISH & RAMEN 04 143432 B R		04 145875 B R	04 145875 B 01 149854 A
	\$0.00	\$ 0.00	\$0.00 \$0.00	\$0.00 \$0.00
				50,000
	None	None None	None None	None None
	Hally Springs BL dept reports business not open since 2020.	Holly Springs BL dept reports business not open since 2020. Holly Springs BL dept reports business not open since 2020.	Holly Springs BL dept reports business not open since 2020. Holly Springs BL dept reports business not open since 2020. Holly Springs BL dept reports business not open since 2021.	Holly Springs BL dept reports business not oper Holly Springs BL dept reports business not oper Holly Springs BL dept reports business not oper This was a duplicate account of 137348.
	145390 B R 2022 \$39,550.00 \$0.00 None	145390 B R 2022 \$39,550.00 \$0.00 None	145390 B R 2022 \$39,550.00 \$0.00 None 143432 B R 2022 \$30,000.00 \$0.00 None 145875 B R 2022 \$13,910.00 \$0.00 None	145390 B R 2022 \$39,550.00 \$0.00 None 143432 B R 2022 \$30,000.00 \$0.00 None 145875 B R 2022 \$13,910.00 \$0.00 None 149854 A R 2022 \$50,000.00 \$0.00 \$0,000 None

Khondam Ketu Scr

3/23/2023 Date Approved By Board

Prebill MH Appeals

Meeting Date:

03/23/2023

Tax Year:

2023

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION
2521	CALLAHAN ALLENE	574	0	MH REMOVED FROM 2023 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL BATCH 2MH BOA MEETING DATE 03/23/2023 30 DAY NOTICE NEEDED
2522	CALLAHAN ALLENE	4,309	2,017	MH VALUE REDUCED DUE TO INFORMATION WHILE UNDER APPEAL BATCH 2MH BOA MATE 3/23/2023 30 DAY NOTICE NEEDED
2523	CALLAHAN ALLENE	1,332	600	VALUE REDUCED DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL BATCH 2MH BOA MEETING DATE 3/23/2023 30 DAY NOTICE NEEDED
4821	BLANKENSHIP TROY DEAN	19,875	10,250	MH VALUE REDUCED DUE TO INFORMATION PROVIDED WHILE UNDER APPEAL BATCH 2MH BOA MEETING DATE 03/23/2023 30 DAY NOTICE NEEDED

Rich ? Hom

5233

BLANKENSHIP TROY

21,929

6,500

MH VALUE REDUCED DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL BATCH 2MH BOA MEETING DATE 3/23/2023 30 DAY NOTICE NEEDED

11534

S

48,019

19,941

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 3/23/2023

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS CURRENT FMV	CURRENT FMV	EXPLANATION
CAGEL, DWAIN C/O CAGLE DENIS	02N13 111 MH05085		\$8,879	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DEMOED PRIOR TO JANUARY I
CAGEL, DWAIN C/O CAGLE DENIS	02N13 112 MH03109		\$6,185	\$0	MH REMOVED FROM 2023 PREBILL DIGEST DEMOED PRIOR TO JANUARY I
WRIGHT, PRESTON LLOYD	13N05 020D MH04644		\$33,909	\$0	MH REMOVED FROM 2023 PREBILL DIGEST & ADDED TO REAL PROPERTY DIGEST 7234 (TITLES CANCELLED) PRIOR TO JANUARY I

LEAD APPRASIER:

CHIEF APPRAISER:

Tax Year(s): 2023

Batch #: 5CA CUVA Approvals (Send New Notice) Meeting Date: Thursday, March 23, 2023

\$0 \$536,590 FMV
\$0 \$20,245 <i>CUV</i>
\$0 \$412,700 FMV
\$0 \$22,620 <i>CUV</i>
\$0 \$338,400 FMV
\$0 \$90,620 <i>CUV</i>
\$0 \$1,092,700 FMV
\$39,690 <i>CUV</i>
\$443,400
\$0 \$11,744 CUV
\$0 \$19,659 <i>CUV</i>
\$0 \$198,200 FMV
\$16,084 CUV
\$0 \$127,500 FMV
\$0 \$13,396 <i>CUV</i>
\$0 \$721,200 FMV
\$0 \$34,847 <i>CUV</i>
\$0 \$968,450 FMV
\$0 \$54,045 <i>CUV</i>
\$0 \$342,500 FMV
\$10,071 CUV
\$0 \$33,546 <i>CUV</i>
Previous CUV: Current CUV CUV
Previous RIVIV: Current HMV FMV

	14N21039 14N25004 14N25014 A	14N19094 N 14N19101 E	14N17022 14N19094 K	14N08078	14N03122	Map and Parcel
TODD SUELLEN B & DELUCA JAMIE T FOWLER SHARON T SNEAD WALTER S & MARJO RITA WILLOUGHBY JAMES T WILLOUGHBY INVESTMENTS LP BRYANT WALTER H JR & SHARON F BOSTON CREEK HOLDINGS LLLP	ADAMS CHARLES LYLE MCALISTER VAN J MCALISTER VAN J	HOLCOMB STEVEN L & CYNTHIA CONELISON LINDA L (LIFE ESTATE)	CARONELL LLC HOLCOMB STEVEN L & CYNTHIA	HEMPHILL BENJAMIN M & MARY A	DARBY HORACE	Owner's Name
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	Previous FMV: Previous CUV:
\$12,975 \$512,700 \$22,796 \$697,500 \$12,701 \$249,100 \$50,011 \$8,287,000 \$1,658,480 \$1,658,480 \$1,444,900 \$22,087 \$908,100 \$63,633	\$229,500 \$32,185 \$753,740 \$39,938 \$120,000 \$12,975	\$137,700 \$9,942 \$332,800 \$35,466	\$4,346,100 \$57,707 \$767,190 \$19,393	\$687,600 \$9,148	\$380,940 \$14,058	Current FMV Current CUV
EMA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA COA EMA EMA EMA EMA EMA EMA EMA EM	FMV CUV FMV CUV	FMV CUV	FMV CUV CUV	FMV CUV	FMV	FMV CUV
2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023 2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023 2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023 2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023 2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023	2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023 2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023	Explanation

Page 2 of 3 Date Approved by BOA: Thursday, March 23, 2023

23N08045	ESIMOS TOIS	23W08013	231400010	23N08010	201400000	73N08 008	23M0000/ A	23N08 007 A	23M00020 D	ם חבת בחותב	23N00000		23N00003		22N12135		22N12112		22N12091		22N10011		Istab and Lairer	Man and Parcel
HUMBER JAMES KENNETH JR & BRIGITTE	H & JOSHUA B	HITT CHERYL DEBORD & JAMES		CLINE W MICHAEL & TRACY D		HITT JAMES H & CHERYL D		GAYTON LAURA BETH & JAMES	MICHAEL A	FALANY ANGELA F & HULSE		CHESTER KATIE R		GALT FARMS LLC		COLLETT MARY C	ESTATE) SMITH, RONALD LEE	COLE GLENDA JEAN (LIFE	MARK & LISA ELLISON	BROOKS SHARON ELLISON,		CLARK SANDRA F & JERRY	CHIEL STAINS	Owner's Name
\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Previous CUV:	Previous FMV:
\$729,090 \$94,080	\$12,547	\$390,970	\$33,050	\$535,440	\$45,232	\$606,300	\$34,653	\$283,100	\$45,491	\$1,999,370	\$12,317	\$79,200	\$323,939	\$1,120,500	\$13,684	\$506,150	\$15,876	\$669,200	\$23,348	\$383,700	\$37,688	\$565,500	Current CUV	Current FMV
FMV CUV	CUF	FMV	CUV	FMV	CUV	FMV	CUV	FMV	CUF	FMV	CUV	FMV	CUV	FMV	СПЬ	FMV	СИУ	FMV	CUV	FMV	CUV	FMV	CUV	FMV
2023 COVENANT APPLIED/GRANTED FOR TAX YEAR 2023	I LAIN 2025		ILMINEDES	2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023	I DAIN TOTAL	2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023	TEMENT BUDG	2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023	TEMAN EVEN	2023 COVENANT APPLIED/GRANTED FOR TAX VEAR 2023		Explanation

Ricky Hitt, Senior Rural Appraiser

Tax Year(s): 2023

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, March 23, 2023

Charles and the state of the st					
DUE TO AGE 65 PROVISION FOR TAX YEAR	CUV	\$0	\$9,880	LAW EDWARD D & MARGARE	14N28028 A
FMV 2019 COVENANT BREACHED WINO PENALTY	FMV	\$230,100	\$0		
DUE TO AGE 63 PROVISION FOR TAX TEAR 2023; REMOVED ESV	СИР	\$0	\$10,875	MOTE, JOHN A. & JOHN BRADL	02N02219
FMV 2016 COVENANT BREACHED WINO PENALTY	FMV	\$380,600	90		
БАринакон	CUV CUV	Current CUV	Previous CUV	Owner's Name	Map and Parcel
Evalenation	FMV	Current FMV FMV	Previous FMV		

Ricky Hitt, Senior Rural Appraiser

Tax Year(s): 2023

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, March 23, 2023

Ricky Hitt, Senior Rural Appraiser

Tax Year(s): 2023

Batch # 5CR CUVA RELEASES

Meeting Date: Thursday, March 23, 2023

Map and Parcel	Owner's Name	Explanation
02N02219	MOTE, JOHN A. & JOHN BRADLEY	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N01001	DEBORD JOE M	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N01056	BRANNON OBIE L & LYNDA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02064 A	DEBORD JEFF; WILBURN DEBORD	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02067	BENTZ FRANK & MARY JANE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02069 D	TURNELL J LYN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08039	INGRAM AARON N & RICKY P	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N08047	EPPERSON BRYAN	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01122	CLINE JAMES & BOSWELL VICKI	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N01123	CLINE JAMES & BOSWELL F JAM	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N02085 D	JULLYNN L P	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03073 D	NOONE THOMAS J & KIMBERLY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03074	JOHNSON BETTY RUTH	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03077	JOHNSON JERRY P	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N03122	DARBY HORACE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N08078	HEMPHILL BENJAMIN M & MARY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N17022	CARONELL LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19094 K	HOLCOMB STEVEN L & CYNTHIA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N19094 N	HOLCOMB STEVEN L & CYNTHIA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
14N19101 E	CONELISON LINDA L (LIFE ESTAT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N21 039	ADAMS CHARLES LYLE	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25004	MCALISTER VAN J	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N25014 A	MCALISTER VAN J	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28028 A	LAW EDWARD D & MARGARET H	2019 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30092 C	TODD SUELLEN B & DELUCA JAM	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N01011	SNEAD WALTER S & MARJO RITA	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N02001 A	WILLOUGHBY JAMES T	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
21N02001 B	WILLOUGHBY INVESTMENTS LP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N05019	BRYANT WALTER H JR & SHARO	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N06025	BOSTON CREEK HOLDINGS LLLP	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N10011	CLARK SANDRA F & JERRY	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12091	BROOKS SHARON ELLISON, MAR	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12112	COLE GLENDA JEAN (LIFE ESTAT	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12135	COLLETT MARY C	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06003	GALT FARMS LLC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06006	CHESTER KATIE R	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N06020 B	FALANY ANGELA F & HULSE MIC	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08007 A	GAYTON LAURA BETH & JAMES	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08008	HITT JAMES H & CHERYL D	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08010	CLINE W MICHAEL & TRACY D	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N08013	HITT CHERYL DEBORD & JAMES	2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
Page 2 of 3	Date annroyed by ROA:	Thursday March 23 2023

Map and Parcel 23N08 - -045 HUMBER JAMES KENNETH JR & B Owner's Name 2013 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY Explanation

Ricky Hitt, Senior Rural Appraiser