

Cherokee County Board of Tax Assessors
Regular Meeting
March 28, 2024

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: March 14, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions
Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager
Batch P1, Standard Agenda
Batch P6, 2023 Audit Findings

Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Corrections for Tax Year 2023
Batch 3P, Corrections for Tax Year 2021

Rural Department, Ricky Hitt, Senior Appraiser
Prebill MH Appeals
Batch 5CA, CUVA Approvals
Batch 5CB, Conservation Use Breaches
Batch 5CR, CUVA Releases

- 6. Chief Appraiser Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

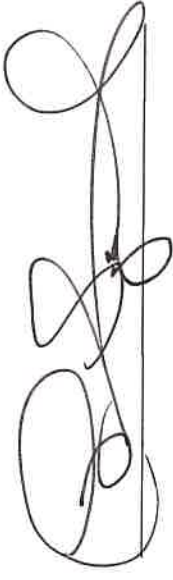
BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N04D-005	MORRISON ALAN S	L13 (ES1)	OWNER MOVED TO FULTON GA	01
02N04E-007	BURGOS-VALENZUELA IVETTE	L13(ES1)	OWNER FILED ON 15N17C-163	01
02N06-188 B	WHITLEY JOHN L	L01(ES3)	FILED ON 02N06-222	01
03N18-063	PASSMORE JERRY RAY	L13(ES1)	FILED ON 15N08C-063	01
03N18-151	BLAND JOHN P &	L05(ESC)	OWNER MOVED TO FOSYTH CO	01
03N26-047	MESSER JAMES A	L05(ESC)	FILED ON 03N11E-097	01
04N05-043 F	HILINSKI KATHLEEN N	L05(ESC)	FILED ON 04N05-043 J	01
14N02B-106	COLSTON MARVIN A	L05(ESC)	PER OWNERS REQUEST	01
15N02B-083	BRACKETT DAVID J.	L01 (ES3)	OWNER IS DECEASED	01
15N04B-235	SATELER JANETTE GEORGINA	L01(ES3)	REMOVED SENIOR PER DIVORCE	01
15N04E-455	MULL JAMES D AS TRUSTEE	L01(ES3)	OWNER FILED ON 15N24K-239	01
15N12A-028	PRIVITERA ELLEN	L01(ES3)	OWNER MOVED TO COBB	01
15N16G-090	JO XIAXIAO	L13(ES1)	FILED ON 15N13A-283	07
15N17D-135	MASON DANIELLE	L13(ES1)	OWNER FILED ON 15N23B-085	01
15N18A-162	READ ROBERT DOYLE	L08(EL6)	FILED ON 91N27-001	01
15N18H-070	GRAPER PATRICIA	L01(ES3)	HOME IS RENTED	01
15N19D-455	MAHABIR CARL MERVYN	L03(ES3)	PER OWNERS REQUEST	04
15N20-506 L	HUNTER NATALIA	L13(ES1)	FILED ON 15N20-506 L	01
22N02A-047	WIGGINS PAMELA FINISON	L13(ES1)	FILED ON 94N02-029 A	01

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
22N06-070	THOMPSON DANA M	L01(ES3)	PER OWNERS REQUEST	01
91N22-022	CARTER JEANNE E	L06(ESC)	ONWER MOVED	3B



Becky Parker, Senior Appraiser



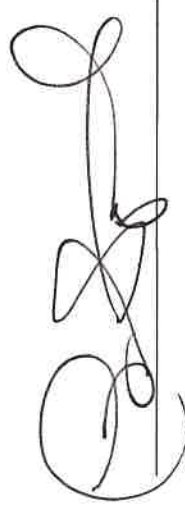
Steve Swindells, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
15N19-183C	GAMAGE BRIAN &	L13(ES1)	ADD TO TY 22 FORWARD PER DATA ENTRY ERROR	\$439,900.00	04



Becky Parker, Senior Appraiser



Steve Swindells, Chief Appraiser

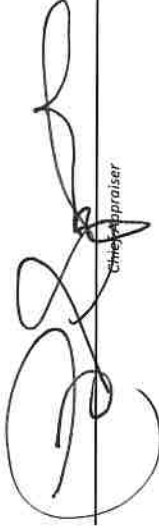
BOA Standard Agenda (P1)

3/28/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WASHINGTON MUTUAL	04	151922	B	R	2023	\$122,284.00	\$0.00	None	None	HS BL dept asked us to add to digest for 2023, upon HS research BL was not active for 2023.
HANGER PROSTHETICS AND ORTHOTICS INC	04	151911	B	R	2023	\$29,864.00	\$0.00	None	None	HS BL dept asked us to add to digest for 2023, upon HS research BL was not active for 2023.
KNOCKING OUT BUILDING	04	151873	B	R	2023	\$12,087.00	\$0.00	None	None	HS BL dept asked us to add to digest for 2023, upon HS research BL was not active for 2023.
ADAPTIVE ATTITUDES IN FITNESS LLC	04	151868	B	R	2023	\$28,501.00	\$0.00	None	None	HS BL dept asked us to add to digest for 2023, upon HS research BL was not active for 2023.
I3-SEQUEL LLC	04	151860	B	R	2023	\$12,429.00	\$0.00	None	None	HS BL dept asked us to add to digest for 2023, upon HS research BL was not active for 2023.
PEOPLE, PETS AND VETS LLC	01	153086	B	R	2023	\$114,623.00	\$0.00	None	None	This is a duplicate account for acct#135170.
WILLIAM, PARKER	01	151804	B	R&R	2023	\$36,540.00	\$36,540.00	None	None	This was heavy duty equipment, should not have been county unincorporated.
LEVENSON, LOUIS	01	152129	B	R	2023	\$450,000.00	\$0.00	None	None	This is a duplicate account for acct# 150209
SHARP DOUGLAS P	01	138486	M	R	2022	\$15,947.00	\$0.00	None	None	TP provided bill of sale showing boat sold 10/28/2021.
SHARP DOUGLAS P	01	138486	M	R	2023	\$15,947.00	\$0.00	None	None	TP provided bill of sale showing boat sold 10/28/2021.

Rhonda M. Petus

TMA Account Manager



Chief Appraiser

3/28/2024

Date Approved By Board

BOA Audit Agenda (P6)
3/28/2024

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
MIKE THE MECHANIC TOWNE LAKE INC	01	146454	B	2023	R&R	53,735	64,574	10,501	None	Per 2023 Audit findings
MIKE THE MECHANIC TOWNE LAKE INC	01	146454	B	2022	R&R	76,652	67,708		None	Per 2023 Audit findings
MIKE THE MECHANIC TOWNE LAKE INC	01	146454	B	2021	R&R	82,316	83,830		None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2020	R&R	34,989	35,926		None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2021	R&R	32,326	42,657	10,331	None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2022	R&R	56,343	55,383		None	Per 2023 Audit findings
FASTLANE IMPORT AUTO REPAIR	01	143932	B	2023	R&R	56,878	59,518		None	Per 2023 Audit findings
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2020	R&R	71,318	143,598	72,280	None	Per 2023 Audit findings.
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2021	R&R	64,486	132,410	67,924	None	Per 2023 Audit findings.
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2022	R&R	59,905	123,961	64,056	None	Per 2023 Audit findings.
BIG BLUE MARBLE ACADEMY LLC	01	143220	B	2023	R&R	52,016	121,988	69,972	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2020	R&R	5,146,462	5,512,301	489,773	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2021	R&R	4,794,939	5,204,811	442,359	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2022	R&R	6,424,674	6,883,681	459,007	None	Per 2023 Audit findings.
MORRISON PRODUCTS INC	03	26373	B	2023	R&R	4,902,366	5,765,300	582,745	None	Per 2023 Audit findings.

Rhonda M Peterson
TMA Account Manager

[Signature]
TMA Appraiser

3/28/2024

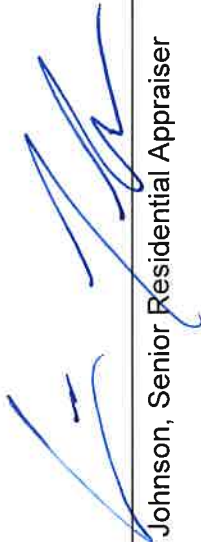
Date Approved By Board

RESIDENTIAL DIGEST - Batch: 3

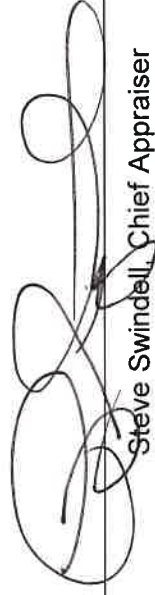
Tax Year: 2023

Meeting Date: 03/28/2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N10C- -247	BROWNING CHRISTINE	\$484,500	\$435,100	ERROR CORRECTION FOR TAX YEAR 2023



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

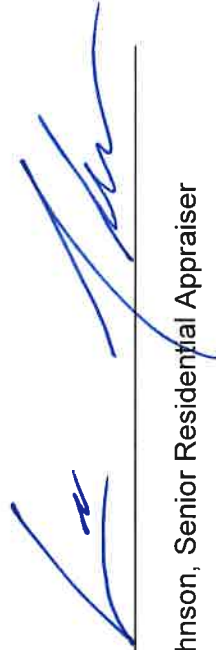
DATE APPROVED BY BOA: 03/28/2024

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2023

Meeting Date: 03/28/2024

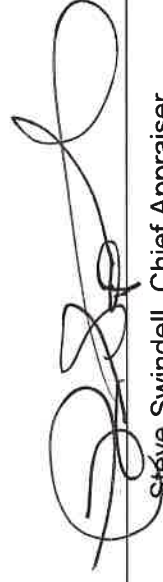
Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N10C- -247	BROWNING CHRISTINE	\$326,900	\$295,600	ERROR CORRECTION FOR TAX YEAR 2021
03N10C- -247	BROWNING CHRISTINE	\$403,300	\$364,700	ERROR CORRECTION FOR TAX YEAR 2022



Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 03/28/2024

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Steve Swindell, Chief Appraiser

Prebill MH Appeals

Meeting Date:

03/28/2024

Tax Year:

2024

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
194	DAVES SUE ANNE	1,000	0	MH00194 REMOVED FROM 2024 PREBILL DIGEST DUE TO INFORMATION RECEIVED WHILE UNDER APPEAL	20128
1		1,000	0		

Ricky J. Hood

[Signature]


RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024


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

Meeting Date: Thursday, March 28, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N10 - -082 C	POPE STEVEN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N12 - -079	BURT JOSEPH M JR & MARIE K	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N06 - -091	HABER TODD & LEAH	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N08 - -030	FLAT BOTTOM FARM LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N21 - -005	SAAR R LEE & CHRISTY L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
21N06 - -161	VIEIRA MARIO & CHRISTI	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, March 28, 2024

Map and Parcel	Owner's Name	Previous FMV		Current FMV		FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	FMV	CUV	
02N03 - -279	SIMS CHIPPER OWEN	\$669,470	\$10,571	\$669,470	\$0	FMV	CUV	2017 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV
03N13 - -045	GEORGIA POWER COMPANY IN	\$391,400	\$30,217	\$391,400	\$0	FMV	CUV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV
03N13 - -046	GEORGIA POWER COMPANY IN	\$2,400,000	\$31,256	\$2,400,000	\$0	FMV	CUV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV
14N30 - -188	HALEY FARMS INC	\$1,587,200	\$69,158	\$1,587,200	\$0	FMV	CUV	2019 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV
14N30 - -188 E	HALEY FARMS INC	\$273,300	\$10,968	\$273,300	\$0	FMV	CUV	2019 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2024; REMOVED ESV
22N11 - -001	SATTERFIELD JO DUNN	\$274,800	\$38,266	\$274,800	\$0	FMV	CUV	2022 COVENANT BREACHED W/FULL PENALTY FOR TAX YEAR 2024; REMOVED ESV



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 5CR CUVA RELEASES

Meeting Date: Thursday, March 28, 2024

Map and Parcel	Owner's Name	Explanation
02N03 - -279	SIMS CHIPPER OWEN	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N30 - -188	HALEY FARMS INC	2019 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 March 14, 2024 Meeting

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

Staff Present: Sandy Forrester, Ricky Hitt, Berrie Holmes, 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 approve the agenda, seconded by Tommy Mann and approved by all Members.

3. **Approval of Minutes:** Motion by Raymond Gunnin to approve the February 22, 2024 meeting minutes, seconded by Mark Young and approved by all Members.

4. **Public Comments:** None

5. **Consent Agenda:** Motion by MaryBeth Burnette to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P6, Batch EX-1, Batch 3A, Batch MH1, Batch MH3, Batch 5A, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstated Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, 2023 Audit Findings

Commercial Department, Gregg Boutlier, Senior Appraiser

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch MH3, 30 Day Notice

Batch 5A, Appeal Changes

Batch 5CA, CUVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Ricky reviewed the Budget Report.

The 2025 Budget has been entered into Munis. We will have a meeting with County management to discuss in the coming weeks.

Steve gave a presentation at the WinGap Business meeting in Macon last week.

Steve is giving a presentation at the GAAO One-Day seminar in Macon today.

We will no longer be fully staffed, as one of our Residential Field Appraisers is transferring to the Fire Marshall's office in 2 weeks.

Ricky played the newly released Homestead Exemption video for the Board.

The next BOA meeting will be Thursday, March 28, 2024 at 9:00 AM.

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

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

Dennis Conway, Chairman

Jenny Thomas, Secretary