

Cherokee County Board of Tax Assessors
Regular Meeting
April 25, 2024

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

Digest Changes:

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


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

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

- 6. Approval of TMA audit findings for Meyn America LLC Account #115859**
- 7. Approval of 2024 Qualified Timberland Property Certifications**
- 8. Chief Appraiser Report**
- 9. Attorney's Report / Executive Session**
- 10. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
02N04B-029	DEMPSEY JAMES M	L05(ESC)	OWNERS ARE DECEASED	01
14N10E-179	VARGULIC KATHLEEN	L06(ESC)	OWNER FILED ON 15N07F-139	03
15N16F-382	SELIGMAN MICHAEL	L13(ES1)	REMOVED PER WIFE FILED ON 1	07
15N18N-055	THON KENNETH H &	L01(ES3)	REMOVED PER OWNER FILED O	07
15N22C-249	HANSRAJ DEXTER K	L13(ES1)	FILED ON 02N04F-047	01
21N04A-E165	PIERCE MATTHEW DYLAN &	L13(ES1)	REMOVED PER OWNER FILED O	01
21N05C-351	KELLER SONIA ROCHELLE	L08(EL6)	PER DEED WORKED REMOVING	01
21N09D-201	LEWIS DANNY R	L01(ES3)	REMOVED PER OWNER FILED O	01
21N11H-139	DOMINIAK PAMELA J	L05(ESC)	PER DEED WORKED REMOVING	01
21N12H-342	PARK HAYDEN SAEHOON	L13(ES1)	OWNER FILED ON 21N11N-246	01



Becky Parker, Senior Appraiser



Steve Swindells, Chief Appraiser

BOA Audit Agenda (P6)
4/25/2024

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
DOGWOOD HILLS ACADEMY	1	118018	B	2020	R & R	93,108	151,269	58,161	NONE	PER 2023 TMA AUDIT FINDINGS
DOGWOOD HILLS ACADEMY	1	118018	B	2021	R & R	93,885	144,729	50,843	NONE	PER 2023 TMA AUDIT FINDINGS
DOGWOOD HILLS ACADEMY	1	118018	B	2022	R & R	79,712	139,405	59,694	NONE	PER 2023 TMA AUDIT FINDINGS
DOGWOOD HILLS ACADEMY	1	118018	B	2023	R & R	108,697	160,376	51,678	NONE	PER 2023 TMA AUDIT FINDINGS

Rhonda M Peterson

TMA Account Manager

Alan ...

Chief Appraiser

4/25/2024

Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 4/25/2024

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
FOWLER, OLIN & BRENDA	14N18E 041 MH02339		\$0	\$3,828	MH MOVED FROM 14N18E 043 PER MAPPING
FOWLER OLIN & BRENDA	14N18E 043 MH02339		\$3,828	\$0	MH REMOVED & ADDED TO 14N18E 041 PER MAPPING
HARPER, DONEL T	15N05 076A 5680887		\$37,782	\$0	MH REMOVED FROM 2024 PREBILL DIGEST MOVED OUT OF COUNTY PRIOR TO JAN 1, 2024
SOTO, EDWIN L	15N22A 001 5682067		\$0	\$103,379	MH ADDED TO 2024 PREBILL DIGEST DELIVERED DECEMBER 2023
LEWIS, SCOTT	21N12F 076 MH00109		\$12,907	\$0	MH REMOVED FROM 2024 PREBILL DIGEST HOMESTEAD APPLIED FOR

LEAD APPRAISER:

CHIEF APPRAISER:

[Handwritten Signature]
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5A: Rural Appeal Changes

Meeting Date: 04/25/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 301 F	LACHNIGHT PETER & HERITAGE-ATLANTA	1,578,400	1,251,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	18126	01
1		1,578,400	1,251,500			



RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

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

Meeting Date: Thursday, April 25, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N01 - -034	JONES CAROLYN H & STEPHEN T	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N01 - -133 H	COLE GINA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N03 - -279	SIMS CHIPPER OWEN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N03 - -303 C	NIX JODY L & KIMBERLY D	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N05 - -001 B	LITTLE RIVER SWAMP INC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N06 - -223	CLAYTON ROBERT BRUCE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N08 - -197	MYRICK RICHARD S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -034 D	PRIDEMORE MATTHEW D & ALANA S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -082 F	MERIDETH SHELLEY G PROVIDENCE HAVEN LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
02N13 - -201 B	PAMELA A HODGSON REV TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N04 - -049	INBODY BEVERLY & LARRY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N04 - -056	MITCHELL LOIS C LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N05 - -065 D	BUTLER CRAIG M & KRISTIN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N05 - -146 A	LAWRENCE W SHEPARD & CAVELLIER DANIEL B	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N06 - -069	BLANTON BEVERLY GAIL	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N07 - -059	WHEELER HOUSE LAND HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N08 - -076 D	LEWIS JASON & ASHLEY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N09 - -037	MOORE GREGORY F	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N10 - -184	HENSON JODY DEAN & SHANNON DENYEA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N14 - -020 D	BENNETT PARIS & TAMMY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N14 - -020 E	BENNETT MICHAEL P	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N14 - -020 F	BENNETT MICHAEL P	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N15 - -009	KNIGHT WAYMAN & CHARLENE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N17 - -002	SLOAN FORREST CRAIG & PATRICIA ANN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N17 - -061 A	1575 OWENS STORE LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -018 C	TEPSIC MARK & POTTS AMY M	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -026 A	BYRAM TONY & CINDY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -138	SPRUELL JAMES C & GLORIA D	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N18 - -157	KRISTEN MCDONALD LIVING REV TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N18 - -163 A	ALEXANDER MICHAEL SEAN & VALERIE ROSE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N19 - -010	MCCULLOUGH LARRY & BUCKNER SHELIA L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N23 - -058 A	SAMORAY SHELLEY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N24 - -092 F	MOLASSO MICHAEL J & SHANNON M	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N24 - -115	PRUITT EUGENE J	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N24 - -115 C	PRUITT MICKEY G	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N25 - -001	JOHNSON BARBARA C & THOMAS L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N25 - -003 A	ALLEN LEWIS EDWARD	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N25 - -013 C	BLACKWELL BRENDA N & BRADLEY C	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N26 - -023	PADGETT FARM LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N26 - -032	JEFFREY F MARCHELL REVOC TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N28 - -018	HOLLAND ROBERT L & REMELBA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
03N30 - -120	WILLIAMS TIMMY H & LISA C	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N07 - -017 A	GAUNTLETT RENEE M & ROBERT C	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
04N07 - -029 B	HOWELL DIANA LUCIA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
04N10 - -006	STANCIL JEFFREY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N06 - -081	WILSON STEPHEN K & CATHERINE L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -027	LYNN BRITT R & LEIGH ANN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -028 A	MARY KATHLEEN SPARKS GARRISON DEC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N08 - -068 A	JONES TIM E	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
13N10 - -014 E	TORRENCE ROBERT JASON & KRISTINE ERIKA	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -052	CHILDERS CHAROLETTE CATHLENE & JESSICA NICOLE	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N13 - -090	CLOER STEPHEN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N13 - -090 B	WILSON STEPHEN K & CATHERINE L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N14 - -069	KRECL DAVID E & PEGGY E	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N20 - -026 A	BOBO ZACKERY	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N21 - -004	MITCHELL JACK E & PAULA J	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N22 - -132 A	JOHNSON DAVID L & LISA S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
14N26 - -024 A	GEIST KIRSTY S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
14N27 - -013 A	ZIMMER ROBERT	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N19 - -101	HELEN ANN HUNTLEY TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N26 - -110	JACKSON BRENT C & ABIGAIL L	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
15N28 - -001	ESAM311 LLC	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
21N01 - -012 A	DAVIS STEPHEN	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N06 - -019	PHILLIPS HOMER DEAN JR	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024
22N12 - -163	HARP H LYLE & CHERI S	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT APPLIED/GRANTED FOR TAX YEAR 2024

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024 Batch # 5CB Conservation Use Breaches Meeting Date: Thursday, April 25, 2024

Map and Parcel	Owner's Name	Previous FMV		Current FMV		Explanation
		Previous CUV	Previous CUV	Current CUV	Current CUV	
03N06 - -119	REECE ALLIE REGINA	\$1,212,980	\$17,830	\$1,212,980	\$0	2017 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2024; REMOVED ESV

Ricky F. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, April 25, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N06 - -228	WALKER LOUISE M	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
02N07 - -105 A	BETTY L JURGENSEN LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
02N10 - -030 A	LARRY W JONES JR 2000 TRUST	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N03 - -019 C	RYAN ALAN SCOTT REV LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N07 - -015 A	SEGHETTI ARIEN & AMANDA	\$0 \$0	\$0 \$0	FMV CUV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N08 - -077	GAYTON MARK WESLEY & PATRICIA ANN	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N09 - -026 F	LE AMIA NI & LIEN THIKIM	\$0 \$0	\$0 \$0	FMV CUV	2021 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N11 - -111	MARTIN BERTHA JANE	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N12 - -145	LEWIS SHEREE S & SCOTT J G	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N13 - -020	CORNELISON FAMILY REV LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N14 - -019 C	EVANS ASHLEY & ROLLER SANDRA LEE ALTMAN	\$0 \$0	\$0 \$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N15 - -072 C	HITE GARY P	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N16 - -002	K & R HOWELL FAM TRUST	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N17 - -035	TERRY L RICHARDS LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV	Explanation
		Previous CUV:	Current CUV	Current CUV	CUV		
03N17 - -070	HUFF MARK & PAIGE	\$0	\$0	\$0	\$0	FMV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N17 - -102	SCHILLING LARRY T JR & DENA B	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N22 - -132 E	WALLACE JAMES C JR & SHERRY H	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N27 - -023	FLOCK BRIAN J	\$0	\$0	\$0	\$0	FMV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
03N28 - -028	CAMPBELL DENNIS MICHAEL & ELIZABETH TURNER	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
04N02 - -006 F	TEEMS WILLIAM K	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
13N07 - -033 C	DANIEL C & OLIVIA M MOSTELLER LIV TRUST	\$0	\$0	\$0	\$0	FMV	2019 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -049	PUCKETT GREGORY R	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N02 - -049 D	MCGEE AMY PUCKETT	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N09 - -033 Y	SMITH JESSICA	\$0	\$0	\$0	\$0	FMV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N25 - -047	KIM CARTER GRAY LIVING TRUST	\$0	\$0	\$0	\$0	FMV	2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
14N26 - -023 A	KIRBY RONALD & CYNTHIA	\$0	\$0	\$0	\$0	FMV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
15N22 - -094	HODGES RYAN M & CONSTANCE T	\$0	\$0	\$0	\$0	FMV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
15N22 - -235	ESAM311 LLC	\$0	\$0	\$0	\$0	FMV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
15N27 - -080	MLE HOLDINGS LLC	\$0	\$0	\$0	\$0	FMV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		FMV		Explanation
		Previous CUV:	CUV	Current CUV	CUV	FMV	CUV	
21N05 - -252 C	FAMILY THOMPSON FARM LLC	\$0		\$0		\$0		2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N02 - -022	SWANSON LEONARD BRUCE III & THOMAS GARETH	\$0		\$0		\$0		2015 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
23N08 - -003 J	SMITH CARLA & JAY	\$0		\$0		\$0		2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, April 25, 2024

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
		2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N01 - -133 H	COLE GINA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N03 - -303 C	NIX JODY L & KIMBERLY D	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N06 - -223	CLAYTON ROBERT BRUCE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N10 - -034 D	PRIDEMORE MATTHEW D & ALA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N04 - -049	INBODY BEVERLY & LARRY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N05 - -146 A	LAWRENCE W SHEPHARD & CAV	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -069	BLANTON BEVERLY GAIL	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -119	REECE ALLIE REGINA	2017 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N09 - -037	MOORE GREGORY F	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -002	SLOAN FORREST CRAIG & PATRI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -018 C	TEPSIC MARK & POTTS AMY M	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -138	SPRUELL JAMES C & GLORIA D	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N18 - -163 A	ALEXANDER MICHAEL SEAN & V	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N19 - -010	MCCULLOUGH LARRY & BUCKNE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -115	PRUITT EUGENE J	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N25 - -001	JOHNSON BARBARA C & THOMA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N25 - -003 A	ALLEN LEWIS EDWARD	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N25 - -013 C	BLACKWELL BRENDA N & BRAD	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY

Map and Parcel	Owner's Name	Explanation
03N26 - -023	PADGETT FARM LLC	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N30 - -120	WILLIAMS TIMMY H & LISA C	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N07 - -029 B	HOWELL DIANA LUCIA	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N10 - -006	STANCIL JEFFREY	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N06 - -081	WILSON STEPHEN K & CATHERI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -027	LYNN BRITT R & LEIGH ANN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -028 A	MARY KATHLEEN SPARKS GARRI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N10 - -014 E	TORRENCE ROBERT JASON & KRI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N02 - -052	CHILDERS CHAROLETTE CATHLE	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -090	CLOER STEPHEN	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N13 - -090 B	WILSON STEPHEN K & CATHERI	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N14 - -069	KRECL DAVID E & PEGGY E	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N21 - -004	MITCHELL JACK E & PAULA J	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N22 - -132 A	JOHNSON DAVID L & LISA S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N26 - -024 A	GEIST KIRSTY S	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N28 - -001	ESAM311 LLC	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N06 - -019	PHILLIPS HOMER DEAN JR	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N12 - -163	HARP H LYLE & CHERIS	2014 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Steve Swindell, Chief Appraiser



Ricky Hitt, Senior Rural Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, April 25, 2024

5FLPA

Map and Parcel	Owner's Name	Previous FMV: Previous FLPA:	Current FMV Current FLPA	FMV FLPA	Explanation
03N14 - -020 C	YCR PROPERTIES LLC	\$0 \$0	\$0 \$0	FMV FLPA	2018 CONTINUATION APPLIED/GRAANTED FOR TAX YEAR 2024

Ricky J. Hitt
Ricky Hitt, Senior Rural Appraiser

Steve Swindell
Steve Swindell, Chief Appraiser



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

Letter ID: L0776935792
Issued Date: 16-Apr-2024



QUALIFIED TIMBERLAND PROPERTY CERTIFICATION

Why are you getting this letter:

- The Department has certified the Qualified Owners and Qualified Timberland Properties for the **2024** tax year
- Specific data regarding the timberland property such as ecological region, forest type, soil productivity classifications, and acreage delineations, are being compiled for the final assessment.
- A notice of assessment will be issued by the **Department of Revenue** that provides the **Qualified Timberland Fair Market Value** to be used as the basis for ad valorem taxation for the **2024** tax year.
- The following page(s) list the certified Qualified Owners and Qualified Timberland Properties in **CHEROKEE** county.

If dissatisfied with the Certification:

- The county board of tax assessors may appeal the Department's **certification of Qualified Owner** or the Department's certification of property as **Qualified Timberland Property** for the **2024** tax year to the Georgia Tax Tribunal, by **16-May-2024**.

What to expect next:

- The **Department of Revenue** will issue a notice of assessment for all Qualified Owners and Properties that will provide the **Qualified Timberland Fair Market Value** to be used as the basis for ad valorem taxation for the **2024** tax year.

Taxpayer Name And Address	Account Number	Parcel ID	Land District	Land Lot	GMD	Acreage	Taxpayer's Declaration of Value
ALEXANDER LAND COMPANY LLC							
9 W 57TH ST STE 5000							
NEW YORK NY 10019-2701							
	--0	04N09	031			262.82	368,138
	--0	22N05	060			518.01	759,002
	--0	04N07	016			476.41	681,363
	--0	04N05	048			615.85	884,486
	--0	04N04	105	NEW		460.41	630,762
	--0	13N11	032	NEW		518.72	750,520
	--0	13N11	001			129.80	198,679
	--0	13N08	044			227.05	362,172
	--0	14N01	117			130.02	187,744
	--0	14N01	002			290.10	423,782
	--0	13N02	011			202.67	282,596

The Qualified Timberland Property owner(s) listed has registered to do business in Georgia and has registered with the Revenue Commissioner; has certified to the commissioner that such individual or entity is engaged in the bona fide production of trees for the primary purpose of producing timber for commercial uses; and has certified that there is a reasonable attainable economic salability of the timber products on the subject property within a reasonable future time.

The Qualified Timberland Property listed is primarily used for the production of trees for the purpose of making a profit and such use is demonstrated through a consistent effort in land management in accordance with accepted commercial forestry practices including but not limited to reforestation, periodic thinning, undergrowth control, fertilization, prescribed burning, sales of timber, and maintenance of firebreaks.

Board of Tax Assessors Meeting

Minutes of the April 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, Gregg Boutilier, Ricky Hitt, Lee Johnson, Kimberly Millsap, 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 all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the March 28, 2024 meeting minutes, seconded by Tommy Mann and approved by all Members.
- 4. Public Comments:** None
- 5. Consent Agenda:** Motion by MaryBeth Burnette to move Batch E-1, Batch E-2, Pre-Bill MH Appeals, Batch MH1, Batch 5CA, Batch 5CB, 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Mark Young and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Rural Department, Ricky Hitt, Senior Appraiser

Prebill MH Appeals

Batch MH1, Digest Changes

Batch 5CA, CUYVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUYVA Continuation

Batch 5CR, CUYVA Releases

6. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve presented the Board with the 2025 Budget Request packet that will be reviewed in the April 17th meeting.

The Just Appraised contract is up for renewal and the Board has agreed to review the updated version next meeting.

Personal Property notices might be delayed 1-2 weeks due to the known postal issues in Georgia.

April 11, 2024 BOA Meeting Minutes

Steve and Trey met with Andrew Blood to discuss software package options due to the merge with Spatialest.

Trey and Sandy have attended an IAAO technical conference in Charlotte this week.

Real property notices will be mailed on May 13, 2024.

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

7. Attorney's Report / Executive Session: None

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

Dennis Conway, Chairman

Jenny Thomas, Secretary