

Cherokee County Board of Tax Assessors

Regular Meeting

November 14, 2024

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: October 24, 2024 Meeting

4. Public Comments

5. Consent Agenda Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemption

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P4, Certify to BOE

Commercial Department, Gregg Boutilier

Batch 1A, Appeal Changes

Batch 1B, Certify to BOE

Batch Ex-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Current Year Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

7. Approval of 2025 NADA Mobile Home Values

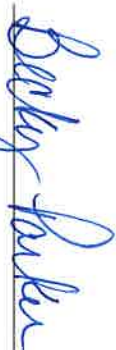
8. Chief Appraisers Report

9. Attorney's Report / Executive Session

10. Adjournment

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
15N24-031	HILBURN JEFFREY W TRUSTE	L05(ESC)	CORRECTED ERROR FOR TY 23 & 24	\$348,300.C	01
15N24K-239	MULL JMAES D TRUSTEE	L05(ESC)	CORRECTED FLOAT BASE TO 401,560	\$401,560.C	07



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTION

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
14N20A-088	GILBERT ANITA MARIE LIFE ES	L13(ES1)	ADDED HS BACK, REMOVED IN ERROR	312400	03
					
					

Becky Parker, Senior Appraiser

Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
11/14/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
EXPLORER TECHNOLOGY GROUP INC	03	152379	B	R&R	2024	\$12,201.00	\$12,201.00		None	Tax district change from 07 to 03.
CHANDLER RICHARD D	01	153399	M	R	2024	\$10,007.00	\$0.00		None	TP sold boat 2 year correction to remove account.
ROAM RUSK JR. W	01	153565	M	R	2024	\$39,536.00	\$0.00		None	Tip provided PRC from Bartow County reporting boat is not in Cherokee County.
VENGATO DESIGN GROUP LL	07	152311	B	R	2024	\$73,016.00	\$0.00		None	TP provided proof of timely filed 2024 return, updated value.
MURPHY MICHAEL R	01	142313	M	R	2024	\$30,030.00	\$0.00		None	TP provided Bill of Sale showing boat sold 10/20/2022.
MURPHY MICHAEL R	01	142313	M	R	2023	\$30,030.00	\$0.00		None	TP provided Bill of Sale showing boat sold 10/20/2022.
PUBLIC STORAGE 22115	07	153821	B	R&R	2024	\$15,270.00	\$15,270.00		None	Tax district change from 01 to 07.
NESTLE PURINA PETCARE CO	01	152185	B	R	2024	\$28,717,486.00	\$0.00		None	This is a duplicate account for account #146608.
NESTLE PURINA PETCARE CO 7974	01	146608	B	R&R	2024	\$1,354,177.00	\$28,717,486.00		45 Day	2024 values incorrectly applied to duplicate account #152185.
MCCARTHY SHAWN O	01	156327	M	NOD	2024	\$0.00	\$45,111.00		45 Day	Add new TP not previously on digest for 2024.
LRS LAND SERVICES LLC	01	152221	B	R&R	2024	\$553,235.00	\$153,120.00		None	Received info from Yancey Bros for heavy duty equipment incorrectly reported in our County by them.
WAC ENTERPRISES INC	01	152489	B	R	2024	\$98,098.00	\$0.00		None	This is a duplicate account for account #152523.
NIEL GRET ENTERPRISES INC	03	152442	B	R&R	2024	\$282,337.00	\$14,007.00	16,007	None	Account originally forced assessed, tp provided assets, photos and tax returns to determine true value.
SPECIALTY AIR PARTNERS LLC	01	154022	A	R	2024	\$1563,507.00	\$0.00		None	Duplicate account of 152098.
BENTON HOUSE OF WOODSTOCK	07	135030	B	NOD	2024	\$0.00	\$230,118.00		45 Day	TP filed 2023 return reporting business closed. Business is still open.
VINES JO ANNA	01	147627	M	R	2024	\$71,238.00	\$0.00		None	TP provided BOS showing boat sold on 3/15/2023.
QUADIENT LEASING USA INC	01	152146	B	R	2024	\$56,163.00	\$0.00		None	Duplicate of leasing company accounts 101501, 101502, 111530, 123656.
QUADIENT LEASING USA INC	03	101501	B	R&R	2024	\$35,523.00	\$27,235.00		45 Day	Updating account to filed return for 2024, processed under wrong account number (152146).
QUADIENT LEASING USA INC	07	101502	B	R&R	2024	\$32,485.00	\$26,822.00		45 Day	Updating account to filed return for 2024, processed under wrong account number (152146).
QUADIENT LEASING USA INC	01	111530	B	R&R	2024	\$3,432.00	\$1,372.00		45 Day	Updating account to filed return for 2024, processed under wrong account number (152146).
QUADIENT LEASING USA INC	04	123656	B	R&R	2024	\$692.00	\$209.00		45 Day	Updating account to filed return for 2024, processed under wrong account number (152146).
KUBOTA CREDIT CORP USA	01	154359	B	No Change	2024	\$0.00	\$133,952.00		45 Day	Return mistakenly overlooked for new location, created new account, processed as reported.
GEORGE, DON H	01	153804	M	R	2024	\$9,626.00	\$0.00		None	Duplicate account for account #146554.
ROCK SOLID BREWING	02	146247	B	R&R	2024	\$483,488.00	\$165,957.00		None	Updated account value due to TP error on 2024 return.
SCHOEN INSULATION SERVICES	01	38606	B	R	2024	\$14,100,886.00	\$0.00		None	Tip provided final utility bill for this location. Tip has multiple locations with different corporate names tp filing all assets under 152177.
AQUATIC ENVIRONMENTAL SERVICES INC	01	118587	B	R&R	2024	\$133,522.00	\$186,087.00	69476	45 Day	TP filed late return, reporting high value.
HARBOR CAPITAL GROUP	02	150021	B	R	2024	\$18,362.00	\$0.00		None	Business closed in 2023.
ALTIAIR SIGN & LIGHT INC	04	143202	B	R	2024	\$60,105.00	\$0.00		None	Tip provided documentation showing business moved out of our county in 2023.

11/14/2024

[illegible]

Chief Appraiser

11/14/2024

Date Approved By Board

Certify to BOE Agenda (P4)+A1:H16

11/14/2024

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
RUIZ RODRIGO	RUIZ RODRIGO 402 LITTLE DOGWOOD LN WOODSTOCK, GA 30189	01	152902	2024	2024-21187	68,626	Certify to BOE.
HARD ASS CONCRETE	HARD ASS CONCRETE ERIC SEIBER 3227 SOUTH CHEROKEE LN STE 1340 WOODSTOCK, GA 30188	07	152304	2024	2024-23297	360,826	CERTIFY TO BOE
BARTON BRIGHT	BARTON BRIGHT 1110 SEAWORTHY RD GREENSBORO, GA 30642	01	147305	2024	2024-23482	57,205	CERTIFY TO BOE



TMA Account Manager

11/14/2024

Date Approved By Board



Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date:

11/14/2024

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22E 052 A	SMC BLUFFS LLC RYAN LLC	47,705,700	40,000,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	23372 03	
15N06 022	CHEROKEE COMMONS LLC RYAN LLC	14,000,000	12,500,000	ADJ PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	24754 01	
15N16 016	320 BELL PARK DR WOODSTOCK GA LLC RYAN LLC	2,327,460	2,205,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	23407 07	
15N17 001 T	ATLANTA OUTLET SHOPPES CMBS LLC RYAN LLC	6,345,100	6,200,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	24171 07	
4		70,378,260	60,905,000			

James N. Davis

Donna Davis

1B: Commercial Certify to BOE

Meeting Date:

11/14/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N17A 026	KU WHISPERING TRACE LLC JBW	3,555,400	3,148,400	CERTIFY TO BOE	22062 07	
15N17A 030	KU WHISPERING TRACE LLC JBW	2,370,200	1,889,100	CERTIFY TO BOE	22063 07	
21N06 038	CREST ACWORTH APARTMENTS LLC MAHAFFEY PICKENS TUCKER L	17,229,900	47,727,400	21N06-042 & 043 DELETED & COMBINED WITH 21N06-038, CERTIFY TO BOE	22103 01	
3		23,155,500	52,764,900			

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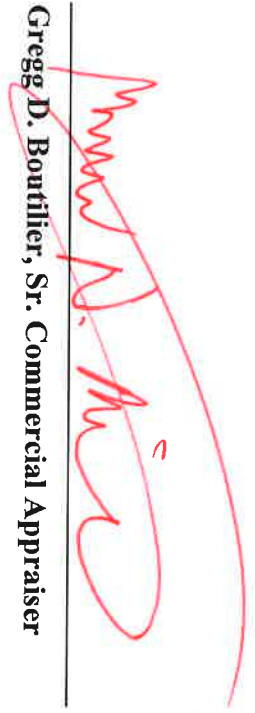
EXEMPT DIGEST CHANGES

Tax Year: 2024

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, November 14, 2024

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
91N15 - 0-58	DOWNTOWN DEV AUTH CITY O	\$994,000	\$994,000	MISSED DEED PUBLIC PROPERTY



Gregg D. Boutilier, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

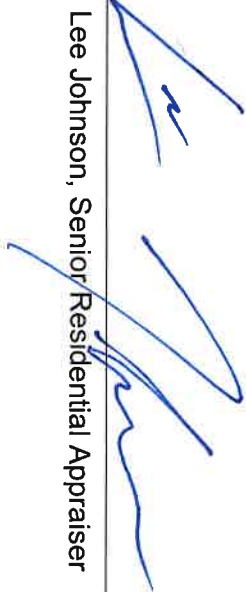
DATE APPROVED BY BOA: Thursday, November 14, 2024

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2024

Meeting Date: 11/14/2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N10M- -114	WILLIAM R & PAMELA A RICKS	\$747,200	\$719,700	CORRECTED PER FIELD CHECK
92N06 - -021 J	ANCHOR RESIDENTIAL LLC	\$344,000	\$172,000	ADJUSTED LAND VALUE


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11/14/2024

3A: Residential Appeal Changes

Meeting Date:

11/14/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N09A 024	ARSAAN LLC EQUITAX PROPERTY TAX ADVI	348,920	348,920	VALUE AGREEMENT (NO NOTICE REQUIRED)	23704 01	
02N13C 074	GILNER BRIAN EQUITAX PROPERTY TAX ADVI	1,097,100	1,046,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	23708 01	
14N10J 010	ANDEREGG JANE E EQUITAX PROPERTY TAX ADVI	962,900	957,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	23701 03	
14N12J 130	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	510,500	291,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	23613 03	
14N12J 131	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	436,700	253,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	23614 03	
14N19 126	MARZ DAVID M EQUITAX PROPERTY TAX ADVI	893,500	840,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	23713 01	
15N16H 071	WSHRC EC HOMES IX LP CBRE, INC.	468,300	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21182 01	
15N16H 072	WSHRC EC HOMES IX LP CBRE, INC.	458,406	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21186 01	
15N16H 073	WSHRC EC HOMES IX LP CBRE, INC.	458,406	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21188 01	
15N16H 074	WSHRC EC HOMES IX LP CBRE, INC.	458,406	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21190 01	
15N16H 075	WSHRC EC HOMES IX LP CBRE, INC.	466,800	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21194 01	
15N16H 076	WSHRC EC HOMES IX LP CBRE, INC.	467,700	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21197 01	
15N16H 077	WSHRC EC HOMES IX LP CBRE, INC.	458,491	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21199 01	
15N16H 078	WSHRC EC HOMES IX LP CBRE, INC.	466,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21201 01	
15N16H 079	WSHRC EC HOMES IX LP CBRE, INC.	460,900	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21203 01	
15N16H 080	WSHRC EC HOMES IX LP CBRE, INC.	458,406	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21204 01	
15N16H 081	WSHRC EC HOMES IX LP COLD RIVER LAND LLC	466,300	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21217 01	
15N16H 082	WSHRC EC HOMES IX LP CBRE, INC.	466,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21218 01	
15N16H 083	WSHRC EC HOMES IX LP CBRE, INC.	458,491	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21220 01	
15N16H 084	WSHRC EC HOMES IX LP CBRE, INC.	458,491	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21228 01	

3A: Residential Appeal Changes

Meeting Date:

11/14/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N16H 085	WSHRC EC HOMES IX LP CBRE, INC.	409,200	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21229 01	
15N16H 086	WSHRC EC HOMES IX LP CBRE, INC.	472,600	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21230 01	
15N16H 087	WSHRC EC HOMES IX LP CBRE, INC.	466,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21231 01	
15N16H 088	WSHRC EC HOMES IX LP CBRE, INC.	461,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22041 01	
15N16H 089	WSHRC EC HOMES IX LP CBRE, INC.	461,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22042 01	
15N16H 090	WSHRC EC HOMES IX LP CBRE, INC.	461,200	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22043 01	
15N16H 091	WSHRC EC HOMES IX LP CBRE, INC.	460,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22044 01	
15N16H 092	WSHRC EC HOMES IX LP CBRE, INC.	461,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22045 01	
15N16H 093	WSHRC EC HOMES IX LP CBRE, INC.	461,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22046 01	
15N16H 094	WSHRC EC HOMES IX LP CBRE, INC.	461,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22047 01	
15N16H 095	WSHRC EC HOMES IX LP CBRE, INC.	460,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22048 01	
15N16H 096	WSHRC EC HOMES IX LP CBRE, INC.	461,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22049 01	
15N16H 097	WSHRC EC HOMES IX LP CBRE, INC.	460,800	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21232 01	
15N16H 098	WSHRC EC HOMES IX LP CBRE, INC.	292,200	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21233 01	
15N16H 099	WSHRC EC HOMES IX LP CBRE, INC.	459,800	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21234 01	
15N16H 100	WSHRC EC HOMES IX LP CBRE, INC.	255,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21210 01	
15N16H 101	WSHRC EC HOMES IX LP CBRE, INC.	460,800	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21212 01	
15N16H 102	WSHRC EC HOMES IX LP CBRE, INC.	460,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21213 01	
15N16H 103	WSHRC EC HOMES IX LP CBRE, INC.	459,800	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21215 01	
15N16H 104	WSHRC EC HOMES IX LP CBRE, INC.	461,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21216 01	

3A: Residential Appeal Changes

Meeting Date:

11/14/2024

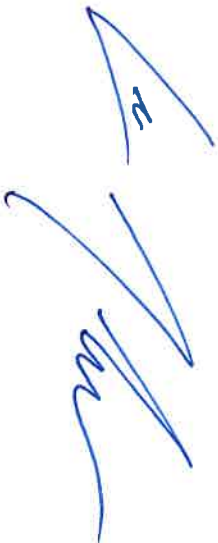
Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N16H 105	WSHRC EC HOMES IX LP CBRE, INC.	461,000	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21219 01	
15N16H 106	WSHRC EC HOMES IX LP CBRE, INC.	460,100	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21222 01	
15N16H 107	WSHRC EC HOMES IX LP CBRE, INC.	460,800	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21223 01	
15N16H 108	WSHRC EC HOMES IX LP CBRE, INC.	462,600	413,120	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21225 01	
15N17C 014	ARSAAN LLC EQUITAX PROPERTY TAX ADVI	238,630	238,630	VALUE AGREEMENT (NO NOTICE REQUIRED)	23702 07	
15N18J 169	BASAVARAJURS AADARSHA	288,790	288,790	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22252 01	
15N22G 112	LONG TARALYN DIANNE	370,590	370,590	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22067 01	
15N23J 104	NAAMAN LEASING LLC EQUITAX PROPERTY TAX ADVI	609,600	609,600	VALUE AGREEMENT (NO NOTICE REQUIRED)	23706 07	
15N24D 300	BASAVARAJURS AADARSHA	396,500	380,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22232 07	
15N24L 053	LLAPUR NICHOLAS JAMES	649,260	634,600	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	20440 07	
15N30D 005	MENDEN LAURIE S & EQUITAX PROPERTY TAX ADVI	281,200	281,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	23714 08	
15N30D 007	MENDEN LAURIE S EQUITAX PROPERTY TAX ADVI	718,780	718,780	VALUE AGREEMENT (NO NOTICE REQUIRED)	23716 08	
22N09B 011	DICKIE DANE & CAMPBELL & BRANNON TAX AP	1,343,200	1,300,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	22947 01	
53		26,266,767	24,258,570			

3B: Residential Certify to BOE

Meeting Date: 11/14/2024 Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12B 364	ERSKINE ANNE L	347,430	296,200	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	23751 01	
22N14 029	FREY CHRISTOPHER N	365,800	347,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	23812 01	
2		713,230	643,300			



MEETING DATE: 11/14/2024

MAPPING DEPARTMENT DIGEST CHANGES

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
15N14 288	WHITLOCK AND LITTLE LLC	RUR	2025	01	04			A-01-2024		04	
15N20 119	SMITH FRED	RUR	2025	01	04			A-01-2024		04	
15N20 124	GRIFFITH JAMES R & DOROTHY	RUR	2025	01	04			A-01-2024		04	
15N19 196	ALLMON REBECCA	RUR	2025	01	04			A-03-2024		04	


Sandy Forrester, Senior Tax Mapper


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, November 14, 2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
13N06 - -105	MARTIN TOMMY DANIEL	\$70,300	\$67,800	FMV	REMOVED MOBILE HOME SPACE FOR TAX YEAR 2024
		\$0	\$0	CUV	
13N10 - -013	TRACY WILLIAM JOHN & REYN	\$1,102,419	\$847,700	FMV	299c REMOVED IN ERROR FOR TAX YEAR 2024
		\$12,076	\$12,076	CUV	
15N06 - -279	CHOCTAW AMERICAN INSURA	\$426,810	\$426,810	FMV	NAME CHANGE FOR TAX YEAR 2024 (SEND 45 DAY NOTICE)
		\$0	\$0	CUV	
15N06 - -279 A	SCHMITT CHRISTOPHER	\$575,000	\$575,000	FMV	NAME CHANGE FOR TAX YEAR 2024 (SEND 45 DAY NOTICE)
		\$0	\$0	CUV	

Ricky J. Hitt
Ricky Hitt, Senior Rural Appraiser

Steve Swindell
Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

11/14/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 210	WILLIAMS FREDERICK T EQUITAX PROPERTY TAX ADVI	1,368,920	1,188,020	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	23715 01	
02N02 234	FAN LI TRUSTEE OF THE 168 TRUST THE STALLINGS-RIBAR GROUP	336,900	242,500	VALUE AGREEMENT OF \$242,500 MET. 299C APPLIES.	23124 01	
03N11 005 A	TANNER CATHERINE HARDING THE HILLS FIRM	7,754,500	6,887,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	22263 01	
3		9,460,320	8,317,520			

Andy J. Hoot

Steve Kucilla

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, November 14, 2024

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
13N02 - -002	BEAVERS KENNETH J & DENIS	\$543,800 \$14,792	\$543,800 \$0	FMV CUV	2018 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2024; REMOVED ESV



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Meeting Date: Thursday, November 14, 2024

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
13N02 - -002	BEAVERS KENNETH J & DENISE E	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 October 24, 2024 Meeting

Members Present: MaryBeth Burnette, 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:** MaryBeth Burnette called the meeting to order.
- 2. Approval of Agenda:** Motion by Mark Young to approve the agenda, seconded by Tommy Mann and approved by all Members.
- 3. Approval of Minutes:** Motion by Mark Young to approve the October 10, 2024 meeting minutes, seconded by Tommy Mann and approved by all Members.
- 4. Public Comments:** Chris Lauer of Rock Solid Brewing in Ball Ground has come before the Board to request an opportunity to appeal their 2024 Personal Property tax assessment due to not receiving their notice until September 19th, which is well past the June 26th deadline. The Board and Staff has agreed to review the matter.
- 6. Consent Agenda:** Motion by Mark Young to move Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch 1, Batch 1A, Batch 1H, Batch 3, Batch 3A, Batch 3A-1, Batch 3A-2, Batch 3A-3, Batch 3B, Batch 5, Batch 5A and Batch 5CB 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-1-1, Current Year Changes

Batch E-2, Reinstate Exemption

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Commercial Department, Gregg Boutilier

Batch 1, Current Year Changes

Batch 1A, Appeal Changes

Batch 1H, Certify to Hearing Officer

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Current Year Changes

Batch 3A, Appeal Changes

Batch 3A-1, Value Agreements

Batch 3A-2, Value Agreements

Batch 3A-3, Value Agreements

Batch 3B, Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5CB, CUVA Breaches

7. Motion to approve the 2025 Personal Property Audit List was made by MaryBeth Burnette, seconded by Mark Young and approved by all Members.

8. Chief Appraisers Report

Steve reviewed the 2025 Budget Report.

Voting has begun and our office has received several questions regarding HB581. ACCG created a link to better explain the content of the Bill.

Steve will be serving on the Whitfield County Peer Review Board the week of November 18th.

Steve will be serving on the Jones County DOA Appeal Panel the 1st week of November.

There are 662 appeals with 30-day notice, 29 certified to BOE and 5 to Hearing Officer on these agendas.

The office will be closed on Monday, November 11th in observance of Veteran's Day.

The next BOA meeting will be Thursday, November 14, 2024 at 9:00 AM.

9. Attorney's Report / Executive Session: Darrell gave updates on current litigation cases.

10. Adjournment: Motion by Mark Young to adjourn, seconded by Tommy Mann and approved by all members.

Dennis Conway, Chairman

Jenny Thomas, Secretary