

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

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

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

Personal Property Department, Rhonda Peterson, Project Manager
Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier
Batch 1A, Appeal Changes

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

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5P, Previous Year Changes

- 7. Approval of 2025 ABOS Boat and Trailer Values from WinGap**
- 8. Discussion and Approval of 2023 State Utilities Digest**
- 9. Chief Appraisers Report**
- 10. Attorney's Report / Executive Session**
- 11. Adjournment**

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
04N03B-110	KARR RONNIE JR	L20(ES5)	UPDATED DOCUMENTS FILED	\$459,060.C	05
15N19B-412	CRISP DERRICK M	L07(ESC)	WRONG CODE WAS ENTERED FOR TY 21-24	\$220,600.C	04
					
Becky Parker, Senior Appraiser					
					
Steve Swindell, Chief Appraiser					

BOA Standard Agenda (P1)
11/25/2024

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
RE-PURPOSED-FUL FURNITURE & FINISHES	01	152488	B	RdR	2024	\$19,503.00	\$26,395.00	\$26,395.00	45 Day	Processed late return previously forced assessed reporting higher value, penalty applied.
ZANNA INVESTMENTS INC	06	27666	B	R	2024	\$28,004.00	\$0.00		None	Business sold to account #137661.
ZANNA INVESTMENTS INC	06	27666	B	R	2023	\$28,004.00	\$0.00		None	Business sold to account #137661.
ZANNA INVESTMENTS INC	06	27666	B	R	2022	\$28,004.00	\$0.00		None	Business sold to account #137661.
ZANNA INVESTMENTS INC	06	27666	B	R	2021	\$28,004.00	\$0.00		None	Business sold to account #137661.
ZANNA INVESTMENTS INC	06	27666	B	R	2020	\$28,004.00	\$0.00		None	Business sold to account #137661.
DAN BARRETT	07	146077	B	R	2024	\$470,018.00	\$0.00		None	Heavy duty equipment located in Pickens Co, Pickens Co confirms that it is on their digest.
Play It Again Sports	03	152430	B	RdR	2024	\$916,303.00	\$169,547.00	\$169,547.00	45 Day	TP filed late return updated value for 2024.
NESSBT JOSHUA R	01	145538	M	R	2024	\$13,407.00	\$0.00		None	TP provided BGS showing boat sold 11/14/2020.
NESSBT JOSHUA R	01	145538	M	R	2023	\$13,407.00	\$0.00		None	TP provided BGS showing boat sold 11/14/2020.
NESSBT JOSHUA R	01	145538	M	R	2022	\$13,407.00	\$0.00		None	TP provided BGS showing boat sold 11/14/2020.
NESSBT JOSHUA R	01	149718	M	R	2024	\$704.00	\$0.00		None	Boat fell below taxable threshold with removal of account #145538.
NESSBT JOSHUA R	01	149718	M	R	2023	\$704.00	\$0.00		None	Boat fell below taxable threshold with removal of account #145538.
VINES TIMOTHY W	01	144003	M	R	2024	\$3,677.00	\$0.00		None	TP provided BGS showing boat sold before Jan 1 2024.
LOCKLEAR, KAILYN	01	153352	M	R	2024	\$33,000.00	\$0.00		None	TP provided proof boat being taxed in Barrow Co.
COHLEEV NORMAN J	01	133076	M	R	2024	\$4,181.00	\$0.00		None	TP provided BGS showing boat sold 12/5/2021
A S K EQUIPMENT LEASING LLC	01	151735	A	NO CHANGE	2024	\$1,879,000.00	\$1,879,000.00		None	Correction to remove late filing penalty.

TMA Account Manager

Chief Appraiser

11/25/2024
Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date:

11/25/2024

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N05 248 A	AARON PROPERTIES LLC HERITAGE-ATLANTA	13,794,330	11,575,100	2024 VALUE PER SETTLEMENT CONFERENCE	22430 01	
1		13,794,330	11,575,100			

Memo Attn: [Signature]

[Signature]

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2024

Meeting Date: 11-25-2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N28G- -014	TAKEKAWA MEL & HOLLEY	\$999,100	\$965,500	CORRECTION FOR TAX YEAR 2024

Lee Johnson, Senior Residential Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11-25-2024

3A: Residential Appeal Changes

Meeting Date:

11/25/2024

Tax Year: 2024

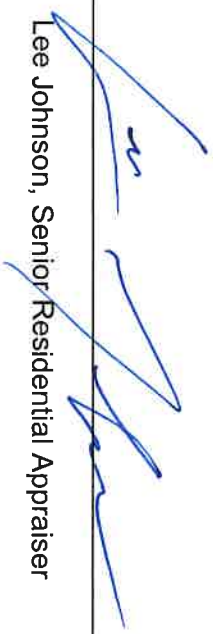
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N12 034 N	FIGUERO ANGEL A	1,431,400	1,250,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22681 01	
03N22B 014	JILLSON JOSEPH J & THE STALLINGS-RIBAR GROUP	1,499,100	1,499,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	23126 01	
14N14A 060	WALKER DOROTHY MARIE THE STALLINGS-RIBAR GROUP	697,200	662,550	VALUE AGREEMENT (NO NOTICE REQUIRED)	23137 01	
15N04E 123	SCHLUCHTER TIMOTHY J THE STALLINGS-RIBAR GROUP	645,860	608,960	VALUE AGREEMENT (NO NOTICE REQUIRED)	23136 01	
15N11E 064	ESPINOLA SALAZAR TOMAS A COMMERCIAL PROPERTY TAX P	625,770	621,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	23619 01	
5		4,899,330	4,642,410			

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2023

Meeting Date: 11-25-2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N28G- -014	TAKEKAWA MEL & HOLLEY	\$692,900	\$661,900	CORRECTION FOR TAX YEAR 2021
15N28G- -014	TAKEKAWA MEL & HOLLEY	\$785,900	\$751,400	CORRECTION FOR TAX YEAR 2022
15N28G- -014	TAKEKAWA MEL & HOLLEY	\$1,009,400	\$974,200	CORRECTION FOR TAX YEAR 2023


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11-25-2024

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, November 25, 2024

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N12 - -038 V	B3 DEVELOPMENT LLC	\$996,600 \$0	\$546,000 \$0	FMV CUV	U.C. REMOVED IN ERROR FOR TAX YEAR 2024 (SEND 30 DAY NOTICE)
14N08 - -125	S-NELSON PROPERTIES LLC	\$280,000 \$0	\$184,800 \$0	FMV CUV	ACERAGE CORRECTION FOR TAX YEAR 2024 (SEND 30 DAY NOTICE)
14N16 - -014 A	UNKNOWN	\$20,000 \$0	\$20,000 \$0	FMV CUV	NAME CHANGE FOR TAX YEAR 2024
15N27 - -091 A	RAJECKI, JOSEPH	\$1,122,700 \$0	\$811,000 \$0	FMV CUV	SQUARE FOOTAGE CORRECTION FIELD INSP FOR TAX YEAR 2024 (SEND 30 DAY NOTICE)

Ricky Hitt
Ricky Hitt, Senior Rural Appraiser

Steve Swindell
Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

11/25/2024

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N30 188 F	NOLAN MICHAEL EDWARD &	1,087,500	970,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	21085 01	
1		1,087,500	970,200			

Rich J. Hurd

Steve Lowmiller

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 5P Previous Tax Year Changes

Meeting Date: Monday, November 25, 2024

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
14N16 - -014 A	UNKNOWN	\$20,000 \$0	\$20,000 \$0	FMV CUV	NAME CHANGE FOR TAX YEAR 2023
14N16 - -014 A	UNKNOWN	\$20,000 \$0	\$20,000 \$0	FMV CUV	NAME CHANGE FOR TAX YEAR 2022
14N30 - -188 F	NOLAN MICHAEL EDWARD & J	\$809,900 \$0	\$745,600 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2022
14N30 - -188 F	NOLAN MICHAEL EDWARD & J	\$505,300 \$0	\$433,900 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2021

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the November 14, 2024 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 Raymond Gunnin to approve the agenda, seconded by Mark Young and approved by all Members.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the October 24, 2024 meeting minutes, seconded by Tommy Mann and approved by all Members.
4. **Public Comments:** NONE
6. **Consent Agenda:** Motion by Mark Young to move Batch E-1-1, Batch E-2, Batch P1, Batch P4, Batch 1A, Batch 1B, Batch EX-1, Batch 3, Batch 3A, Batch 3B, Batch 4, Batch 5, Batch 5A, Batch 5CB and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

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, CUYA Breaches

Batch 5CR, CUYA Releases

- 7. A motion by Raymond Gunnin to approve the 2025 NADA Mobile Home Values, seconded by Tommy Mann and approved by all Members.**

8. Chief Appraisers Report

Steve reviewed the 2025 Budget Report. We have added 2 new Ford Broncos to our fleet and are currently interviewing for the 2 new Appraiser positions.

Steve, Trey and Becky will be attending a GAAO one day seminar explaining the newly passed HB1022 on December 2nd.

We are just about done with appeals for the 2024 tax year.

Steve will be serving on the Whitfield County Peer Review Board next week.

The next BOA meeting will be Monday, November 25, 2024 at 9:00 AM.

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

- 10. Adjournment:** Motion by MaryBeth Burnette to adjourn, seconded by Mark Young and approved by all members.

Dennis Conway, Chairman

Jenny Thomas, Secretary