

Cherokee County Board of Tax Assessors
Regular Meeting
January 9, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Election of 2025 Officers**
- 4. Appoint Secretary**
- 5. Adoption of Board of Assessor's 2025 Meeting Calendar**
- 6. Approve Minutes: December 23, 2024 Meeting**
- 7. Public Comments**
- 8. New Business:**
 - Consent Agenda:**
 - Digest Changes:**
 - Personal Property Department, Rhonda Peterson, Project Manager
Batch P1, Standard Agenda
 - Mapping Department, Sandy Forrester, Senior Mapper
Batch 4, Annexation / Zoning Changes
 - Residential Department, Lee Johnson, Senior Appraiser
Batch 3, Changes
Batch 3A, Appeal Changes
 - Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1A, Appeal Changes
 - Rural Department, Ricky Hitt, Senior Appraiser
Batch 5A, Appeal Changes
Batch 5CR, CUVA Releases
- 9. Approval of 2025 Mobile Home Pre-Bill Digest**
- 10. Chief Appraiser Report**
- 11. Attorney's Report / Executive Session**
- 12. Adjournment**

BOA Standard Agenda (P1)
1/9/2025

Taxpayer	Tax District	Account	Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
BEAZER HOMES	07	145546	B	R	2024	\$51,029.00	\$0.00		None	Model home that was sold 4/26/2023.
CLAYMAN BRADLEY R	01	144331	M	R	2024	\$41,202.00	\$0.00		None	Provided Bill of Sale showing boat sold 09/12/2022.
CLAYMAN BRADLEY R	01	144331	M	R	2023	\$41,202.00	\$0.00		None	Provided Bill of Sale showing boat sold 09/12/2022.
COSTIGAN MICHAEL A	01	152708	M	R	2024	\$55,946.00	\$0.00		None	Provided Bill of Sale showing boat sold 11/22/2023.
DEMPESET & SON TREE SERVICE & GRADING	01	146664	B	R	2024	\$63,610.00	\$0.00		None	Provided Bill of Sale showing Caterpillar sold 5/12/2023.
DENTAL EXCELLENCE OF WOODSTOCK PC	07	153658	B	R	2024	\$154,650.00	\$0.00		None	Provided proof that business was not operable until May of 2024.
DENTAL TOWN	03	138857	B	R&R	2024	\$7144,821.00	\$722,243.00		None	2024 return accidentally processed to incorrect account number.
DENTAL TOWN	03	153955	B	R	2024	\$722,243.00	\$0.00		None	Duplicate account for account number 138857.
DENTAL TOWN	01	151977	B	R&R	2024	\$395,428.00	\$442,335.00		None	2024 return processed to incorrect account number.
DENTAL TOWN DENTISTRY	07	153954	B	R	2024	\$442,335.00	\$0.00		None	Duplicate account for account number 151977.
JONES JONATHAN W	01	149772	M	R	2024	\$22,724.00	\$0.00		None	Provided proof of boat insurance being cancelled on 9/25/2023.
KENNEY EDWARD R	01	142195	M	R	2024	\$10,745.00	\$0.00		None	Boat is located and taxed in Bartow County.
KENNEY EDWARD R	01	142195	M	R	2023	\$10,745.00	\$0.00		None	Boat is located and taxed in Bartow County.
KENNEY EDWARD R	01	142195	M	R	2022	\$10,745.00	\$0.00		None	Boat is located and taxed in Bartow County.
KENNEY EDWARD R	01	142195	M	R	2021	\$10,745.00	\$0.00		None	Boat is located and taxed in Bartow County.
MARSHALL DONALD S	01	149223	M	R	2024	\$20,817.00	\$0.00		None	Provided Bill of Sale showing boat sold 5/10/2021.
MARSHALL DONALD S	01	149223	M	R	2023	\$20,817.00	\$0.00		None	Provided Bill of Sale showing boat sold 5/10/2021.
MARSHALL DONALD S	01	149223	M	R	2022	\$20,817.00	\$0.00		None	Provided Bill of Sale showing boat sold 5/10/2021.
MARSHALL DONALD S	01	149223	M	R	2024	\$25,525.00	\$0.00		None	Provided bill of sale dated 3/31/2023.
MCELVY THOMAS	07	150281	B	R	2024	\$16,856.00	\$0.00		None	Provided final utility bill dated 8/23/2023.
NUSTORE TWO LLC	01	148863	M	R	2024	\$12,186.00	\$0.00		None	Bartow Co confirmed this boat is located and being taxed in their county.
PEACOCK WILLIAM B	03	152377	B	R&R	2024	\$8,097.00	\$8,097.00		None	Tax District update from 07 to 03.
ROSE JESSE M	01	145151	M	R	2024	\$12,449.00	\$0.00		None	Provided Bill of Sale showing boat sold 7/29/2023.
SUNTEX MARINAS SM TRS DPCO LLC	01	149515	M	R	2024	\$27,871.00	\$0.00		None	Boat sold in 2023.
THE LOCAL GRAZE LLC	03	152472	B	R&R	2024	\$145,827.00	\$14,523.00	14,523	45 Day	Account originally force assessed. Provided documentation to prove true value.
WALTERS CURTIS E	01	147561	M	R	2024	\$34,706.00	\$0.00		None	Received info from Forsyth County of TP reporting boat there.
WINGFIELD JEREMY T	01	151497	M	R	2024	\$40,000.00	\$0.00		None	Provided bill of sale dated 8/12/2023.

Info to Jason

Chief Approver

1/9/2025
Date Approved By Board

MEETING DATE: 01/09/2025

BATCH #: 4 - ANNEXATION/ZONING CHANGES

MAPPING DEPARTMENT DIGEST CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST	NEW NOTICE
15N18E 001	SUNLIGHT BAPTIST CHURCH	COM	2025	01	07	R-20	R-3C	A125-24		07	
15N18E 003	304 SUNLIGHT LLC	COM	2025	01	07	NC	R-3C	A125-24		07	
15N09 080 A	CITY OF HOLLY SPRINGS	COM	2025	01	04			A-04-2024		04	


Sandy Forrester, Senior Tax Mapper

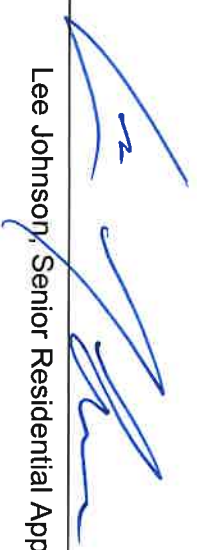

Steve Swindell, Chief Appraiser

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2024

Meeting Date: 01-09-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
21N11H- -361	STOECKL MARK & AMY	\$519,400	\$479,100	CORRECTION FOR TAX YEAR 2024



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 01-09-2025

3A: Residential Appeal Changes

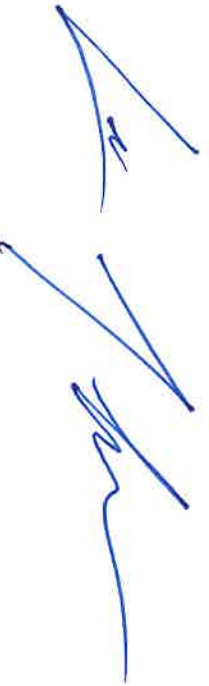
Meeting Date:

01/09/2025

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24 317	THOMAS JEFFREY W & HAP RICHARDSON	1,389,100	1,254,100	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22242 03	
15N17A 021	K & S REALTY SOLUTIONS LLC HAP RICHARDSON	578,720	315,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED NO 299C)	23009 07	
2		1,967,820	1,569,100			



1A: Commercial Appeal Changes

Meeting Date:

01/09/2025

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12B 195	CHEROKEE GROWTH LLC THE STALLINGS-RIBAR GROUP	1,045,400	700,000	CHANGE PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	23120	07
15N12B 196	CHEROKEE GROWTH LLC THE STALLINGS-RIBAR GROUP	535,700	375,000	NO CHANGE, VALUE AGREEMENT (NO NOTICE)	23117	07
15N12B 197	CHEROKEE GROWTH LLC THE STALLINGS-RIBAR GROUP	529,200	370,400	VALUE AGREEMENT (NO NOTICE OR CHANGE IN VALUE)	23121	07
15N16 021	DR INVESTMENTS LLP THE STALLINGS-RIBAR GROUP	1,365,849	1,365,850	VALUE AGREEMENT PER FINISHING 2022 299C (NO NOTICE)	23107	07
91N19 029	HARMONY REAL ESTATE CANTON LLC THE STALLINGS-RIBAR GROUP	2,529,810	2,250,000	CHANGE PER UNIFORMITY, VALUE AGREEMENT (NO NOTICE)	23143	03
5		6,005,959	5,061,250			

Mrs. A. H. V.

Sharon W. V.

5A: Rural Appeal Changes

Meeting Date:

01/09/2025

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N13 047	REDMONT PARK INC & DIXON LAW FIRM, P.C.	9,628,400	9,147,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	22223:01	
03N13 047 A	JGLW PROPERTIES LLC & DIXON LAW FIRM, P.C.	2,388,500	1,768,300	VALUE AGREEMENT (NO NOTICE REQUIRED))	22222:01	
03N21 038	REDMONT PARK INC & DIXON LAW FIRM, P.C.	727,700	588,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	22220:01	
03N21 038 A	JGLW PROPERTIES LLC & DIXON LAW FIRM, P.C.	1,582,900	1,299,625	VALUE AGREEMENT (NO NOTICE REQUIRED)	22221:01	
4		14,327,500	12,803,725			

Frank E. Hurd

Steve Williams

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, January 9, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
14N08 - -123	CLINE JACOB BENJIMAN	2016 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser



Cherokee County Board of Tax Assessors 2025 Meeting Schedule

The Cherokee County Board of Tax Assessors will hold regular meetings on the second and fourth Thursday of every month at 9:00 a.m. with the exceptions noted below. All meetings will be held at 2782 Marietta Hwy. Ste 200 Canton, GA 30114 in the conference room unless otherwise noted.

January 9, 2025 - Thursday
January 23, 2025 - Thursday
February 13, 2025 - Thursday
February 27, 2025 - Thursday
March 13, 2025 - Thursday
March 27, 2025 - Thursday
April 10, 2025 - Thursday
April 24, 2025 - Thursday
May 8, 2025 - Thursday
*May 19, 2025 - Monday
June 12, 2025 - Thursday
June 26, 2025 - Thursday
July 10, 2025 - Thursday
*July 31, 2025 - Thursday
August 14, 2025 - Thursday
August 28, 2025 - Thursday
September 11, 2025 - Thursday
September 25, 2025 - Thursday
October 9, 2025 - Thursday
October 23, 2025 - Thursday
November 13, 2025 - Thursday
*November 24, 2025 - Monday
December 11, 2025 - Thursday
*December 22, 2025 - Monday

Board of Tax Assessors Meeting

Minutes of the December 23, 2024 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Ricky Hitt, Lee Johnson, Becky Parker, Jenny Thomas, Ben Wheeler and assorted Residential staff 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 MaryBeth Burnette to approve the December 12, 2024 meeting minutes, seconded by Mark Young and approved by all Members.
4. **Public Comments:** NONE
6. **Consent Agenda:** Motion by MaryBeth Burnette to move Batch P1, Batch 1A, Batch 3, Batch 3A, Batch 3P and Batch 5A to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

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 5A, Appeal Changes

7. Chief Appraisers Report

Steve reviewed the 2025 Budget Report.

Steve and Trey will attempt to reschedule a meeting with Ken Owen to discuss an IGA for Specialized Tax Recovery.

Steve and Trey attended a conference call with the Revenue Commissioner to discuss HB581.

December 23, 2024 BOA Meeting Minutes

30 year employee, Gregg Boutilier, has announced his retirement date as February 28, 2025.

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

8. Attorney's Report / Executive Session: Darrell gave an update on current litigation cases.

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

Dennis Conway, Chairman

Jenny Thomas, Secretary