

Cherokee County Board of Tax Assessors
Regular Meeting
January 23, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: January 9, 2025 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Batch E-5, Prior Year

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5A, Appeal Changes

Batch 5P, Previous Tax Year Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

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

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

1/23/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N04 - 022	PEASE WENDY ELIZABETH	L01(ESC)	OWNER FILED ON 15N18G-077 FOR TY 2025
02N04 - 172	CHADWICK LARRY TRUSTEE	L05(ESC)	OWNER IS DECEASED
03N10 - 297	KING JOSEPH	L13(ES1)	OWNER MOVED TO ELLIJAY
03N10C- 036	ADLER ROBERT J	L01(ESC)	OWNER MOVED TO FORSYTH
03N14 - 003 A	COLE JESSE ALLEN	L13(ES1)	OWNER FILED FOR EXEMPTIONS IN BAY COUNTY
03N16 - 119	CANNON JUNE	L01(ESC)	OWNER FILED ON 14N13-044
03N19 - 019	REYNOLDS JERRY	L13(ES1)	OWNERS ARE DECEASED
03N30 - 018	LUMMUS RANDY E &	L13(ES1)	PER OWNERS REQUEST
14N02B- 079	GRAMS ELLEN M	L08(EL6)	GRAMS ELLEN M IS DECEASED
14N07 - 019	GOODREAU CAROL & PUCKETT NORMAN	L05(ESC)	2021 DEED WORKED, EXEMPTIONS NOT REMOVED IN ERROR
14N13 - 170 D	LIGON TIMOTHY G	L13(ES1)	OWNERS MOVED TO FL
14N15A- 356	MAURER MICHAEL	L13(ES1)	OWNER FILED ON 14N15A-068
14N15B- 002	WHITE HUGH G	L05(ESC)	OWNER IS DECEASED
14N16C- 072	KEITH WAYNE	L01(ES3)	OWNERS ARE DECEASED
15N06H- 032	NICKLIN PHYLLIS M	L05(ESC)	OWNER IS DECEASED
15N06J- 139	CLYNE JENNYVE JONES	L20(ES5)	2021 DEED WORKED, EXEMPTIONS NOT REMOVED IN ERROR
15N07 - 019E25	BOYERS BEVERLY	L05(ESC)	OWNER MOVED
15N07 - 019E33	MCCLURG BETH	L01(ES3)	OWNER MOVED TP COBB COUNTY
15N09C- 098	GUILFOIL ARTHUR E	L05(ESC)	PER OWNER REQUEST
15N10A- 014	BREAUX SONYA P	L13(ES1)	HOME IS RENTED
15N10B- 229	BALLARD BONITA	L13(ES1)	HOME IS RENTED
15N11a- 056	REED LINDA	L13(ES1)	OWNER MOVED TO GILMER
15N14F- 085	RAY AUDREY	L05(ESC)	OWNER FILED ON 15N14F-084 FOR TY 25

BATCH E-1

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PROPERTY ID	NAME	EXEMPTION	REASON
15N17 - 051	BARNES MARLON J	L01(ES3)	OWNER FILED IN BARTOW COUNTY
15N17D- 019	MOR AMANDA G	L13(ES1)	PER OWNERS REQUEST
15N17H- 064	NG MARY	L13(ES1)	PER OWNERS REQUEST
15N18B- 188	WEST ROBERT RICHARD-TRUSTEE	L01(ES3)	OWNER MOVED TO FL
15N20D- 139	MORALES KARINE	L01(ES3)	GEORGE MORALES IS DECEASED
15N22D- 136	MOLLIKA HARRY F	L05(ESC)	OWNER IS DECEASED
15N24C- 240	ATKINSON DIXIE D	L05(ESC)	DIXIE D ATKINSON IS DECEASED
15N24P- 147	RENSHAW MICHAEL	L13(ES1)	PER OWNERS REQUEST/ MOVED TO FL
15N29A- 475	GHANI YAQUB	L01(ES3)	OWNERS MOVED TO CA
21N05 - 194	WEBSTER DARTHEY RUTH	L05(ESC)	APPLICANT: JAMES LEWIS WEBSTER IS DECEASED
21N11E- 442	IBARRA MARTINEZ GUADALUPE ENRIQUE	L13(ES1)	OWNER FILED IN FL
21N11H- 313	NIXON KENDALL T	L01(ES3)	OWNER FILED ON 14N20-198 FOR TY 2025
23N02 - 027	MARSHALL KENNETH B	L01 (ES3)	OWNER MOVED BUT STILL OWNED
23N06 - 039	HENDERSON TRUMAN PAUL	L05(ESC)	OWNER IS DECEASED
23N07 - 081	LEDBETTER ANNIE RUTH	L05(ESC)	OWNER IS DECEASED
92N10 - 026	HAFFNER ERIN WEBB	L13(ES1)	OWNER MOVED TO FL


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS **TAX YEAR 2025** *Meeting Date 1/23/2025*

MAP & PARCEL **NAME** **EXEMPTION** **REASON**

15N08B-035 BANKHEAD OILN L III L13(ES1) REMOVED IN ERROR, REINSTATE TY 2020-2024



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCHE E-5 PRIOR YEAR

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DISTRICT	FLOAT BASE
14N24 - 186	TATUM CAROL ANTHONY	L20(ESS)	UPDATED DOCUMENTS PROVIDED FOR TY 2024	01	347920
15N22H- 043	BROWN MICHAEL A	L20(ESS)	UPDATED DOCUMENTS PROVIDED FOR TY 2024	01	493960
15N24M- 006	HICKS LUCY	L05(ESC)	OWNER PROVIDED DOCUMENTS FOR TY 2024	07	331810
15N24X- 018	SIMS DANIAL H	L20(ESS)	UPDATED DOCUMENTS PROVIDED FOR TY 2024	07	376100
15N30 - 156	ALAMPI MICHELE	L05(ESC)	EXEMPTIONS REMOVED IN ERROR	01	175900


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
1/23/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
WHITEALIS BICYCLES INC	03	152400	B	R	2024	\$916,303.00	\$0.00		None	TP provided lease termination dated 12/31/2023.
BAKER RICKEY L	01	152685	M	R	2024	\$4,388.00	\$0.00		None	TP provided Bill of Sale showing boat sold 11/15/2022.
WOOD GROUP	07	152017	B	R	2024	\$289,558.00	\$0.00		None	Business closed as of Cherokee County December 8, 2023.
STROUD JORDAN L	01	153049	M	R	2024	\$35,182.00	\$0.00		None	TP provided 2024 Bartow Co PRC showing they are reporting to Bartow Co.
CARÉ BOM DIA LLC	07	152297	B	R&R	2024	\$153,449.00	\$11,849.00	11,849	None	Account originally force assessed, TP provided documentation proving true value.

R. McArthur
TMA Account Manager

Ken Smith
Chief Appraiser

1/23/2025
Date Approved By Board

EXEMPT DIGEST CHANGES

Tax Year: 2024

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, January 23, 2025

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
14N16 - -083 A	CITY OF CANTON	\$114,000	\$114,000	PER MAPPING AUDIT EXEMPT TAX YEARS 2022, 2023, 2024 FORWARD


Gregg D. Boutilier, Sr. Commercial Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, January 23, 2025

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2024

Meeting Date: 01-23-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
15N15G- -023	IH3 PROPERTY GEORGIA L P C/O INVITATION HOMES - TAX DEPT	\$370,400	\$38,200	ERROR CORRECTION FOR TAX YEAR 2024

Lee Johnson, Senior Residential Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 01-23-2025

3A: Residential Appeal Changes

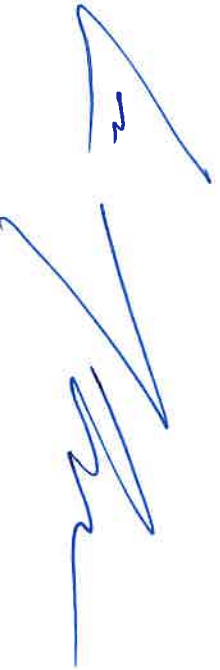
Meeting Date:

01/23/2025

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N29A 098	FREY ROBERT J JR TRUSTEE	267,420	225,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22636 01	
1		267,420	225,000			



5A: Rural Appeal Changes

Meeting Date:

01/23/2025

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N08 008 C	HALL JEFFREY SCOTT HALLOCK LAW LLC	3,488,700	2,415,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	22230 01	
1		3,488,700	2,415,000			

Andy J. Hall

Don Willis

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, January 23, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N29 - -039	MIDYETTE MARK & CHARITY	\$135,300 \$0	\$135,300 \$0	FMV CUV	NAME CHANGE FOR TAX YEAR 2024
03N29 - -039 D	PRUITT JESSICA LEIGH	\$103,100 \$0	\$103,100 \$0	FMV CUV	NAME CHANGE FOR TAX YEAR 2024

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCA CUYA Approvals (Send New Notice)

Meeting Date: Thursday, January 23, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
02N07 - -126	SALEM JOSEPH JR & JANET W	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N01 - -009	COMBS JEREMY M & SARAHE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N05 - -128	EUBANKS JAMES PHILIP & CHERRY P	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -095	SMITH PAULA J	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N22 - -184 A	WHEELER REVOCABLE TRUST	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
04N05 - -043 L	NEWTON LEO MARK & CYNTHIA ALLYN	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
13N02 - -016	MCVAY KIPLING LOUISE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: 5CC CUYA Continuation

Meeting Date: Thursday, January 23, 2025

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation	
		Previous CUV:	Current CUV	CUV		
02N03 - -275	MILLER RAYE G & RONALD D SR	\$0	\$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	

Ricky T. Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, January 23, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N07 - -126	SALEM JOSEPH JR & JANET W	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -095	SMITH PAULA J	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N22 - -184 A	WHEELER REVOCABLE TRUST	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
04N05 - -043 L	NEWTON LEO MARK & CYNTHIA	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N02 - -016	MCVAY KIJPLING LOUISE	2015 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 January 9, 2025 Meeting

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

Staff Present: Steve, Swindell, Trey Stephens, Gregg Boutilier, Ricky Hitt, Sandy Forrester, 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 MaryBeth Burnette to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.
- 3. Election of 2025 Officers:** Motion by Dennis Conway to nominate MaryBeth Burnette as Chairman, seconded by Raymond Gunnin and approved by all Members. Motion by MaryBeth Burnette to nominate Raymond Gunnin as Vice Chairman, seconded by Tommy Mann and approved by each Board Member.
- 4. Appointment of Secretary:** Motion by MaryBeth Burnette to appoint Jenny Thomas as Secretary, seconded by Raymond Gunnin and approved by each Board Member.
- 5. Adoption of Board of Assessor's 2025 Meeting Calendar:** Motion by Raymond Gunnin to approve the 2025 Board of Assessor's calendar, seconded by Tommy Mann and approved by each Board Member.
- 6. Approval of Minutes:** Motion by Raymond Gunnin to approve the December 23, 2024 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
- 7. Public Comments:** NONE
- 8. Consent Agenda:** Motion by Raymond Gunnin to move Batch P1, Batch 4, Batch 3, Batch 3A, Batch 1A, Batch 5A and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

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. Motion by Raymond Gunnin to approve the 2025 Mobil Home Prebill, seconded by Tommy Mann and approved by each Board Member.**

10. Chief Appraiser Report:

Steve reviewed the 2025 Budget Report.

The County attorney has composed an IGA for the school board to review regarding the proposed Specialized Tax Recovery contract.

Steve attended a follow up zoom meeting with the Revenue Commissioner regarding HB581 and DOR has decided to stay with their version of the NOA.

Steve will be hosting an “estimated rollback millage rate” Q & A meeting with CFOs and City Managers on Friday, January 17th.

The next BOA meeting will be Thursday, January 23, 2025 at 9:00 AM.

- 11. Attorney’s Report / Executive Session:** Darrell reviewed resolved and pending litigation cases.

- 12. Adjournment:** Motion by Raymond Gunnin to adjourn, seconded by Tommy Mann and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary