

Cherokee County Board of Tax Assessors
Regular Meeting
February 13, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: January 23, 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

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4-P, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

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: 2/13/2025 TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
15N05B- 042	HERMAN JOSEPH	L01(ES3)	OWNER MOVED TO FLORIDA
15N05E- 029	TORKOS JOHN JR	L01(ES3)	OWNER FILED ON 15N23G-081
15N06H- 117	VDA DE VELASCO ELENA YASMIN ROJAS	L05(ESC)	OWNERS REQUEST
15N11B- 520	MARQUEZINI FRANCISCO	L13(ES1)	OWNER MOVED TO COBB COUNTY
15N25D- 064	CAMPBELL MARTHA ANGELA	L13(ES1)	OWNER FILED ON 14N22F-385
15N26K- 142	CARTER ZACHARY G	L13(ES1)	OWNER FILED ON 02N08A-087
21N09D- 039	COLLINS SHANNON D TTE	L13(ES1)	OWNER FILED ON 15N08K-050



Becky Parker, Senior Appraiser

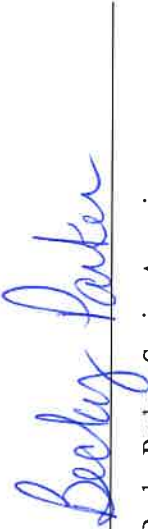


Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2025

Meeting Date 1/23/2025

MAP & PARCEL	NAME	EXEMPTION	REASON
15N02B- 375	MILLS BAILEY RAE	L20(ES5)	EXEMPTION REMOVED IN ERROR TY 2024
			
Becky Parker, Senior Appraiser		Steve Swindell, Chief Appraiser	

BOA Standard Agenda (P1)
2/13/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
EAST COAST INSTITUTE FOR RESEARCH LLC	03	152417	B	R&R	2024	\$2,777,235.00	\$11,251.00	11,251	None	Account originally force assessed, TP provided documentation proving true value.
CROSBY CHRISTOPHER S	01	147606	M	R	2024	\$29,344.00	\$0.00	None	None	TP SOLD BOAT ON 9/28/2022
CROSBY CHRISTOPHER S	01	147606	M	R	2023	\$29,344.00	\$0.00	None	None	TP SOLD BOAT ON 9/28/2022



TMA Account Manager



Chief Appraiser

2/13/2025

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2024

Batch: 1 - Current Year Changes

Meeting Date: Thursday, February 13, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N17 - 001 CC	RIDGEWALK HOLDINGS LLC	\$0	\$1,800,000	SPLIT FROM 15N17-001 VIA SETTLEMENT CONFERENCE	
15N17 - 001 DD	RIDGEWALK HOLDINGS LLC	\$0	\$25,000	SPLIT FROM 15N17-001 VIA SETTLEMENT CONFERENCE	



Gregg D. Boutilier, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date: 02/13/2025		Tax Year: 2024				
PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N17 001	RIDGEWALK HOLDINGS LLC RYAN LLC	4,100,000	1,275,000	SETTLEMENT AGREEMENT MET OF \$1,275,000 ON 1/31/25. 299C APPLIES. NO NOTICE REQUIRED.	22493 07	
1		4,100,000	1,275,000			

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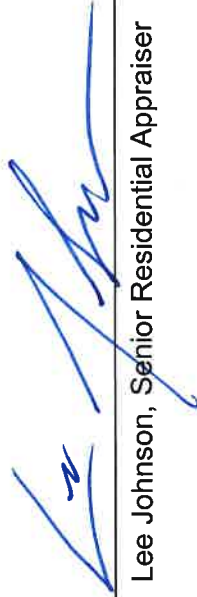
[Blue Signature]

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2024

Meeting Date: 02-13-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N12E- -244	SMITH LORA & DANIEL	\$527,300	\$499,700	CORRECTION FOR TAX YEAR 2024


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 02-13-2025

MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 02/13/2025

BATCH #: 4-P - ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST	NEW NOTICE
15N20 120 A	GRIFFITH MICHAEL J & SHANNON	RUR	2024	04	01			D-01-2023	CITY AUDIT	01	Y


Sandy Forrester, Senior Tax Mapper


Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
SANTOS, ENRIQUE PEREZ ABAC	14N22 123A 5610167		\$0	\$25,269	MH ADDED TO 2025 PREBILL DIGEST NO LONGER QUALIFIES FOR HOMESTEAD
NATIONS, TRENT & COURTNEY S	14N28 052B 5682056		\$155,866	\$0	MH REMOVED FROM 2025 PREBILL DIGEST & ADDED TO 2025 REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR

LEAD APPRAISER: 

CHIEF APPRAISER: 

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025 Batch #: 5CA CUVA Approvals (Send New Notice) Meeting Date: Thursday, February 13, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
02N10 - -085	PETERS MALCOLM & BONNIE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
02N12 - -008	RYAN ANITA JEAN	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
03N24 - -115 F	WARMINGTON ANTHONY N & ELIZABETH H	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
03N24 - -175 A	COCHRAN EMILY CHARLENE PARIS & HICKS LAMAR	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
13N05 - -021 C	ROBIDOU JESSICA W & ERIC A	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
13N05 - -032	PADGETT PEGGY LARAINÉ	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
13N07 - -039 E	PRINGLE WAYNE & BETTY	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
13N07 - -073 H	TIHINEN FAMILY LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
14N14 - -064 D	ARCHER DON A & ANGELA L	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
14N28 - -018	TOMMY F & BRENDA M BRYANT REVOC TRUSTS 7/20/00	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025
15N02 - -047 C	HILLHOUSE TRUST UNDER WILL HILLHOUSE JACK D	\$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 # 5CB

Conservation Use Breaches

Meeting Date: Thursday, February 13, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N03 - -002	TRUST OF MATTIE JANE WHID	\$1,069,020 \$27,119	\$1,069,020 \$0	FMV CUV	2018 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2025; REMOVED ESV
14N27 - -101 B	WHIDBY J A	\$402,200 \$17,804	\$402,200 \$0	FMV CUV	2018 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2025; REMOVED ESV
23N02 - -028	MARSHALL KENNETH B & JOY	\$1,007,330 \$182,630	\$1,007,330 \$0	FMV CUV	2023 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2025; REMOVED ESV



Ricky Hitt, Senior Rural Appraiser

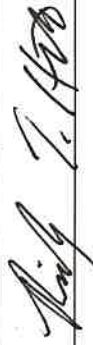


Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025 Batch #: 5CC CUVA Continuation Meeting Date: Thursday, February 13, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation
03N11 - -072	WHIDDON TODD	\$0 \$0	\$0 \$0	FMV CUV	2016 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025
03N12 - -134	REBECCA O BUTTERWORTH LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025
03N27 - -021 A	VALLETTE CHRISTOPHER TTE OF VALLETTE TRUST	\$0 \$0	\$0 \$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025
14N14 - -064 D	DEBORD JOHN A & CAROLYN S	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025
15N19 - -101	HELEN ANN HUNTLEY TRUST	\$0 \$0	\$0 \$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, February 13, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N10 - -085	PETERS MALCOLM & BONNIE	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
02N12 - -008	RYAN ANITA JEAN	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N03 - -002	TRUST OF MATTIE JANE WHIDBY	2018 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -115 F	WARMINGTON ANTHONY N & ELI	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N24 - -175 A	COCHRAN EMILY CHARLENE PA	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -039 E	PRINGLE WAYNE & BETTY	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
13N07 - -073 H	THINEN FAMILY LIVING TRUST	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N27 - -101 B	WHIDBY J A	2018 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
14N28 - -018	TOMMY F & BRENDA M BRYANT	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
15N02 - -047 C	HILLHOUSE TRUST UNDER WILL	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
23N02 - -028	MARSHALL KENNETH B & JOYCE	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 January 23, 2025 Meeting

Members Present: Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

Staff Present: Steve, Swindell, Trey Stephens, Gregg Boutilier, Ricky Hitt, Sandy Forrester, Lee Johnson, Blake McFarland, Becky Parker, Rhonda Peterson, Ben Wheeler 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: Raymond Gunnin called the meeting to order.

2. Approval of Agenda: Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Mark Young to approve the January 9, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: NONE

5. Consent Agenda: Motion by Mark Young to move Batch E-1, Batch E-2, Batch E-5, Batch P1, Batch EX-1, Batch 3, Batch 3A, Batch 5A, Batch 5P, Batch 5CA, Batch 5CC and Batch 5CR 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, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Batch E-5, Prior Year

Personal Property Department, Rhonda Peterson, Project Manager

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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 Year Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Steve reviewed the 2025 Budget Report.

Steve hosted the “estimated rollback millage rate” Q & A meeting with CFOs and City Managers Last Friday.

Steve and Trey attended the State of the County luncheon yesterday.

Steve and Trey will be attending the annual Chamber of Commerce luncheon tomorrow.

Congratulations to Blake McFarland who will take over as the Commercial Senior Appraiser next month.

The next BOA meeting will be Thursday, February 13, 2025 at 9:00 AM.

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

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary