

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

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: February 27, 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

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

Rural Department, Ricky Hitt, Senior Appraiser
Prebill MH, Appeals
MH1, Mobile Home Changes
Batch 5CA, CUVA Approvals
Batch 5CC, CUVA Continuations
Batch 5CR, CUVA Releases

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

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

3/13/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
14N04 - 012	MEADE JENNIFER	L08(EL6)	ROBERT MEADE DECEASED, REMOVE EL6 ONLY
15N14B- 077	MARTINEZ SERGIO	L13(ES1)	OWNER FILED ON 15N08M-033
15N15 - 167	MARKEY MATTHEW	L13(ES1)	OWNER FILED ON 03N30-087 A
15N15 - 178	MASON LANI	L13(ES1)	OWNER FILED ON 14N24B-144
15N17 - 007	LIENEMANN RICK	L13(ES1)	OWNER FILED ON 15N17F-300
22N08A- 043	BOTHOF MARIE TRUSTEE	L01(ES3)	REMOVED PER OWNER'S REQUEST



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2025

Meeting Date 3/13/2025

MAP & PARCEL

NAME

EXEMPTION

REASON

15N15 - 128

HANCOCK TROY NOBLE

L13(ES1)

DATA ENTRY ERROR

14N06A- 039

WELDON TODD EDWARD

L13(ES1)

REMOVED IN ERROR, ADD FOR TY 2020 - 2024



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
3/13/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
DREAM BODY INC	01	145602	B	R	2024	35,470.00	0.00	\$0.00	NONE	

TP provided the Asset Purchase Agreement showing business sold 2/11/2023.

TMA Account Manager

Chief Appraiser

3/13/2025

Date Approved By Board

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 03-13-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N15A- -258	THOMAS JUDY R	\$561,900	\$509,600	CORRECTION FOR TAX YEAR 2022
14N15A- -258	THOMAS JUDY R	\$701,900	\$652,300	CORRECTION FOR TAX YEAR 2023
14N15A- -258	THOMAS JUDY R	\$694,400	\$645,400	CORRECTION FOR TAX YEAR 2024



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 03-13-2025

Prebill MH Appeals

Meeting Date:

03/13/2025

Tax Year:

2025

MH ACCOUNT	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
2809	DAUGHERTY DOUGLAS	52,054	19,000	VALUE REDUCED WHILE UNDER APPEAL	24764
1		52,054	19,000		

Paul P. Hester

Steve L. Hill

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 3/13/2025

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
LEWIS, SHANE MICHAEL	21N12E 079 MH02737		\$7,726	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR

LEAD APPRASIER:

Paul J. Hester

CHIEF APPRAISER:

Steve Van Dine

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, March 13, 2025

Map and Parcel	Owner's Name	Previous FMV:		Current FMV		Explanation	
		Previous CUV:		Current CUV	FMV CUV		
02N10 - -036	ARYAN APRIL	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N01 - -005	BEARD CHRISTIAN & LAUREL	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N06 - -045 A	MCGAHEE JASON & SHANNON	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N06 - -115	COOK RICKY A	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N11 - -053	PATCHWORK PROPERTY LLC	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N17 - -092	BOGGIO SCOTT M & NANCY J	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N21 - -076 A	RAY WILLIAM C JR	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
13N07 - -033	KATIES FARM TRUST	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
13N07 - -073	RAPPAPORT JARROD	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
13N08 - -031	GOINS LEONARD A & ANITA M	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
13N08 - -033	GOINS LEONARD ALLAN & ANITA	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
14N25 - -051	BARRETT R DOUG	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
14N25 - -052	CARTER RANDALL C & CYNTHIA S	\$0		\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
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Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: 5CC CUVA Continuation

Meeting Date: Thursday, March 13, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N05 - -065 D	BUTLER CRAIG M & KRISTIN	\$0	\$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N06 - -115 E	ZIMMETT NORA HELENE & KRAVIS RANDY STUART	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N14 - -002 H	LACKEY BARRY M	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N15 - -072 C	CHRISTANNA C AND GARY P HITE PROPERTY TRUST	\$0	\$0	FMV CUV	2017 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N23 - -263	HICKS DAVID DWIGHT	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
13N07 - -033 L	NIPPERT ALAN WAYNE & DEBORA JEAN	\$0	\$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
14N19 - -094 A	WEATHERBY PAUL E & DOROTHY M	\$0	\$0	FMV CUV	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
14N19 - -094 X	WEATHERBY COLE F	\$0	\$0	FMV CUV	2018 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
23N06 - -001	BENNETT FARMS LP	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, March 13, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N10 - -036	ARYAN APRIL	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N06 - -045 A	MCGAHEE JASON & SHANNON	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N11 - -053	PATCHWORK PROPERTY LLC	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N17 - -092	BOGGIO SCOTT M & NANCY J	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
03N21 - -076 A	RAY WILLIAM C JR	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -031	GOINS LEONARD A & ANITA M	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
13N08 - -033	GOINS LEONARD ALLAN & ANITA	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
14N25 - -051	BARRETT R DOUG	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY


 Ricky Hitt, Senior Rural Appraiser


 Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the February 27, 2025 Meeting

Members Present: MaryBeth Burnette, Dennis Conway, 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 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 adopt the agenda, seconded by Tommy Mann and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Mark Young to approve the February 13, 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 P1, Batch 1, Batch 1A, Batch 3A, Batch 5CA, Batch 5CB 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

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 3A, Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5CA, CUA Approvals

Batch 5CB, CUA Breaches

Batch 5CR, CUA Releases

6. Chief Appraiser Report:

Steve reviewed the 2025 Budget Report.

Approval for the Specialized Tax Recovery contract will be on the BOC agenda next week.

We are now completely staffed. The Rural department new hire will start work March 4th.

February 27, 2025 BOA Meeting Minutes

Christine Stinchcomb has been appointed as the new Chief Appraiser for Cobb County.

The retirement party for Gregg Boutilier is this afternoon at 3:00pm and all are invited to attend.

The next BOA meeting will be Thursday, March 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