

Cherokee County Board of Tax Assessors
Regular Meeting
May 8, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: April 24, 2025 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions

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

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5CA, CUVA Approvals
Batch 5CC, CUVA Continuations
Batch 5CR, CUVA Releases
Batch 5P, Previous Tax Changes

- 6, Approval of Audit Findings for North Georgia No. 1228: Account No. 26384 – TMA No. 00545269**
- 7. Approval of Audit Findings for Audio Intersection, LLC : Account No. 113677 – TMA No. 00545265**
- 8. Approval of Audit Findings for Network Installation Specialist, LLC: Account No. 135218 – TMA No. 00545271**
- 9. Approval of Audit Findings for Chart Industries, Inc.: Account No. 13115 – TMA No. 00545268**
- 10. Chief Appraiser Report**
- 11. Attorney's Report / Executive Session**
- 12. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

5/8/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N04A- 057	NORTH TIMOTHY	L01(ES3)	PER OWNER FILED ON 15N20-506 E FOR TY 2025
03N04 - 046A	CHURCH DENNIS	L05(ESC)	OWNER FILED ON 03N11F-018
03N10 - 039	MAY KENNETH	L05(ESC)	OWNER FILED ON 14N29C-179
03N17 - 122	LENDERMAN RONALD L	L01(ES1)	OWNER FILED ON 15N12J-479
14N12H- 069	BURTON MICHAEL J	L06(ESC)	OWNER FILED ON 14N12E-018
14N15A- 402	LAMAN KIRK B	L06(ESC)	FILED ON 14N15A-527
15N05C- 057	HARVEY PAUL	L01(ES3)	OWNER FILED ON 21N10A-A034
15N10A- 181	WARD LYNN	L01(ES3)	WARD LYNN
15N11M- 003	NICCUK KAREN	L05(ESC)	FILED ON 15N17G-129 FOR TY 2025
15N12B- 312	TREJO JUAN	L13(ES1)	OWNER MOVED TO TEXAS
15N12J- 362	CLARK SHAWN	L05(ESC)	OWNER FILED ON 15N27-027
15N12J- 396	LEE RODNEY	L13(ES1)	OWNER MOVED TO TEXAS
15N19 - 175	MURPHY BARBARA	L01(ES3)	OWNER FILED ON 14N13-003
15N20E- 009	HAYTER MICHAEL	L01(ES3)	OWNER FILED ON 15N14-295B
15N22 - 056	SMITH O SUE	L01(ES3)	OWNER ID DECEASED
15N22G- 153	WISE WAYNE E	L05(ES3)	OWNER FILED ON 94N08-087
15N24P- 160	CHRISTOPHER GREGORY	L01(ES3)	OWNER MOVED TO 15N24Z-022
15N24U- 055	FOROUDASTAN HOOSHANG	L05 (ESC)	FILED ON 15N12K-172
15N26 - 180	KNAPPENBURGER DAVID G	L05(ESC)	OWNERS FILED ON 15N26-193
15N26J- 035	MCCLUSKEY DANNY	L05(ESC)	OWNER FILING ON 14N15D-056
15N28 - 099	HENDERSON ANGELA	L08(EL6)	OWNER FILED ON 02N02F-033
21N05C- 118	MIMMS MELINDA	L01(ES3)	OWNER MOVED TO 21N11G-012
21N12B- 121	CHILDRESS BOBBY S	L05(ESC)	OWNERS ARE DECEASED

BATCH E-1

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<i>PROPERTY ID</i>	<i>NAME</i>	<i>EXEMPTION</i>	<i>REASON</i>
22N16 - 11087	MCCARTER TIMOTHY	L05(ESC)	OWNER FILED ON 14N22F-377
23N05 - 008	STEWART MARLENE T	L05 (ESC)	OWNER FILED ON 15N14A-038
91N04 - 035 A	LANG FRANCIS	L02(ES3)	FILED ON 15N15B-221
 			
Becky Parker, Senior Appraiser		Steve Swindell, Chief Appraiser	

BOA Standard Agenda (P1)
5/8/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
SOFTWARE TISSUE REGENERATION TECHNOLOGY	07	145975	B	R	2024	\$29,205.00	\$0.00	None	None	TP provided documents showing sold business prior to 1/1/24.
BUCHANAN TREE SERVICE LLC	01	152229	B	R&R	2024	\$72,199.00	\$72,199.00	None	None	Tax district change from 06 to 01.
Hard Asx Concrete Inc	07	152304	B	R	2024	\$360,826.00	\$0.00	None	None	TP filed appeal in 2024 through that process discovered that the assets of this business are also used by acct 152309 tp is filing under that number. This account and 152309 are owned by the same owner and operating at the same location.
FRAMEWISE INC	03	80013	B	R	2024	\$11,676.00	\$0.00	None	None	TP provided proof from SOS showing business dissolved 12/28/2023.
ZOES KITCHEN HOLDING COMPANY LLC	07	14167	B	R	2024	\$198,055.00	\$0.00	None	None	TP called reporting business closed. Proof was in 2022 Wing Gap notes of being 1A for 2023.
CHEF ADAM INC	02	133790	B	R	2024	\$14,174.00	\$0.00	None	None	TP provided a copy of the executed Asset Purchase Agreement showing business sold December 2019.
CHEF ADAM INC	02	133790	B	R	2023	\$14,174.00	\$0.00	None	None	TP provided a copy of the executed Asset Purchase Agreement showing business sold December 2019.
CHEF ADAM INC	02	133790	B	R	2022	\$16,145.00	\$0.00	None	None	TP provided a copy of the executed Asset Purchase Agreement showing business sold December 2019.
LES BON TEMPS LOUISIANA KITCHEN	02	133790	B	R	2021	\$19,165.00	\$0.00	None	None	TP provided a copy of the executed Asset Purchase Agreement showing business sold December 2019.
LES BON TEMPS LOUISIANA KITCHEN	02	133790	B	R	2020	\$23,396.00	\$0.00	None	None	TP provided a copy of the executed Asset Purchase Agreement showing business sold December 2019.
SONOMA PHARMACEUTICALS INC	07	146390	B	R	2024	\$21,173.00	\$0.00	None	None	TP provided sub lease to report business has been in Boulder, CO since 11/22/2022.
SONOMA PHARMACEUTICALS INC	07	146390	B	R	2023	\$21,173.00	\$0.00	None	None	TP provided sub lease to report business has been in Boulder, CO since 11/22/2022.
Fast Track Fiber Inc	07	152265	B	R&R	2024	\$173,415.00	\$20,840.00	None	None	TP provided a list of assets as well as IRS returns as proof of value.
AA DIAZ LAWN SERVICES LLC	01	139099	B	R&R	2023	\$294,850.00	\$153,330.00	None	None	TP provided BOS for CAT: 953K removed.
AA DIAZ LAWN SERVICES LLC	01	139099	B	R&R	2022	\$361,650.00	\$181,090.00	None	None	TP provided BOS for CAT: 953K removed.
SCOTT JUSTIN J	01	143151	M	R	2024	\$13,659.00	\$0.00	None	None	TP provided document from insurance company provided as proof boat moved to Blaine, MN.
SCOTT JUSTIN J	01	143151	M	R	2023	\$13,659.00	\$0.00	None	None	TP provided document from insurance company provided as proof boat moved to Blaine, MN.
SCOTT JUSTIN J	01	143151	M	R	2022	\$13,659.00	\$0.00	None	None	TP provided document from insurance company provided as proof boat moved to Blaine, MN.
SCOTT JUSTIN J	01	143151	M	R	2021	\$13,659.00	\$0.00	None	None	TP provided document from insurance company provided as proof boat moved to Blaine, MN.
SCOTT JUSTIN J	01	143151	M	R	2020	\$14,382.00	\$0.00	None	None	TP provided document from insurance company provided as proof boat moved to Blaine, MN.





5/8/2025
Date Approved By Board

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: 5CA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, May 8, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
02N12 - -005 A	NIEVES OMAR JAVIER & LINDSEY HOLCOMBE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N24 - -162	DOUGLAS HUGH TINNEY LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
23N01 - -012	GILLELAND JOSEPH ALLEN & SARINA LYNN	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT 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

Batch #: 5CC CUYA Continuation

Meeting Date: Thursday, May 8, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
02N06 - -257 A	FAHRNBAUER ALBERT E	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
03N12 - -120	CROWE FAMILY PROPERTY TRUST	\$0	\$0	FMV CUV	2024 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
14N03 - -004	LEWIS JON M & HODGES JENNIFER MOORE	\$0	\$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
15N29 - -070 C	LGG STABLES LLC	\$0	\$0	FMV CUV	2016 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, May 8, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N24 - -162	DOUGLAS HUGH TINNEY LIVING	2015 APPLICATION FOR RELEASE OF CONSERVATION/USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5P Previous Tax Year Changes

Meeting Date: Thursday, May 8, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
15N05 - -018	CRAWFORD CREEK COMMUNI	\$92,400	\$0	FMV	PARCEL DELETED FOR TAX YEAR 2024
		\$0	\$0	CUV	
15N05 - -018	CRAWFORD CREEK COMMUNI	\$92,400	\$0	FMV	PARCEL DELETED FOR TAX YEAR 2023
		\$0	\$0	CUV	

Red 7.14.25

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the April 24, 2025 Meeting

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

Staff Present: Steve, Swindell, Trey Stephens, Sandy Forrester, Ricky Hitt, Berrie Holmes, Lee Johnson, 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: 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 April 10, 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-1-1, Batch E-2, Batch P1, Batch MH1 and Batch 5CC to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by all Members.

5a. Motion by Mark Young to approve Batch 5CA and Batch 5CR, seconded by Raymond Gunnin and approved by MaryBeth Burnette. Tommy Mann recused himself from the room and the vote due to property ownership on Batch 5CA and Batch 5CR.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstate Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuations

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Steve reviewed the 2025 Budget Report.

All 2026 Budget requests were approved at the meeting last week.

The DIVCO contract has been approved and everything is in place for the 2025 Assessment Notices.

April 24, 2025 BOA Meeting Minutes

Steve attended the Waleska City Council meeting this week to further explain HB581 and HB92.

Steve, Darrell and the Board discussed and agreed to remove the generic contact form from our website to eliminate unofficial Open Records Requests.

After a brief discussion, the Board has decided to sign-off on notices at the June 12th meeting and to mail notices on Monday, June 16th.

The next BOA meeting will be Thursday, May 8, 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 Raymond Gunnin and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary