

Cherokee County Board of Tax Assessors
Regular Meeting
May 19, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: May 8, 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
Batch P6, Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Mobile Homes
Batch 5CA, CUVA Approvals
Batch 5CB, CUVA Breaches
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:

5/19/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N01A- 208	BARNES GEORGE M	L13(ES1)	OWNER FILED ON 03N06A-020
02N06 - 061 A	KRAKAU JAMES	L01(ES3)	OWNER MOVED
03N16B- 097	RADACK JOSEPH F	L13(ES1)	OWNER FILED ON 03N16B-115
03N24 - 078 A	PATTERSON NANCY	L13(ES1)	JO ANN ELLIOTT PASSED AWAY
04N01A- 044	CARTER PAUL DAVID III	L05(ESC)	PAUL DAVID CARTER III IS DECEASED
14N03 - 125 A	ROSE JIM L	L13(ES1)	OWNER FILED ON 94N02-029
14N06 - 116	JENKINS LEAH M	L13(ES1)	OWNER FILED ON 14N21-084
14N27B- 149	D'AMBRISI MATTHEW P	L13(ES1)	OWNER FILED ON 02N03D-058
15N04A- 308	BRAY SAMMIE D	L13(ES1)	OWNER FILED ON 15N11A-169
15N05D- 161	CASTILLO HECTOR	L13 (ES1)	FILED ON 15N04A-055
15N06C- 337	RAINES ABIAGAIL CHRISTINE	L13(ES1)	OWNER FILED ON 15N04C-218
15N06K- 039	RIZK ANDREW	L13(ES1)	OWNER FILED ON 15N06K-184
15N08G- 138	KAMAU EZEKIEL	L13(ES1)	OWNER FILED ON 15N15F-100
15N10B- 113	KARRI SRI KALKI SIVA SATWIK	L13(ES1)	OWNER FILED ON 21N11N-285
15N12J- 281	CORAZAR ESMERALDA VIVAS	L13 (ES1)	OWNER FILED ON 15N29E-213
15N13A- 295	SAGOO RAJPAL SINGH	L13(ES1)	OWNER FILED ON 91N23-005
15N13F- 154	ROACH TRACY L	L13(ES1)	OWNER FILED ON 15N25C-046
15N16F- 496	GANURE ISHWAR ANAND	L13 (ES1)	OWNER FILED ON 02N01A-305
15N17H- 043	KONERU VENU KAMAL	L13(ES1)	OWNER FILED ON 02N01A-312
15N19 - 086	MCGAHEE ERNEST E	L13(ES1)	OWNER FILED ON 15N23D-166
15N21C- 090	LEE CHRISTOPHER	L13(ES1)	OWNER FILED ON 15N26C-150
15N22A- 191	BOOTH GEORGE DOUGLAS ESTATE	L01(ES3)	OWNER IS DECEASED
15N24D- 219	GOBODU FELIX UFUOMA	L13(ES1)	OWNER FILED ON 15N24W-117

BATCH E-1

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PROPERTY ID	NAME	EXEMPTION	REASON
15N26G- 137	ROSENBERG DAVID	L13(ES1)	OWNER FILED ON 15N07F-122
15N30E- 299	CAMERON ALBERT ALLAN	L01(ES3)	OWNER IS DECEASED
15N30G- 335	WALKER VIVIAN J	L13(ES1)	OWNER FILED ON 15N29E-016
22N18 - 137	SILVA ENZO	L13(ES1)	OWNER FILED ON 03N11D-047
 			
Becky Parker, Senior Appraiser		Steve Swindell, Chief Appraiser	

BOA Standard Agenda (P1)
5/19/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
SERGIO TORRES	01	153699	B	No Change	2024	\$76,351.00	\$76,351.00	None	None	Tax District correction per Woodstock business license department.
JP PROPERTIES LLC	01	153828	B	No Change	2024	\$154,090.00	\$154,090.00	None	None	Tax District correction per Woodstock business license department.



TMA Account Manager



Chief Appraiser

5/19/2025

Date Approved By Board

BOA Audit Agenda (P6)

5/19/2025

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
GOLDEAF FARMS LLC	01	106484	B	2021	R&R	439,911	523,418	8,350	None	Per TMA audit results 2025
GOLDEAF FARMS LLC	01	106484	B	2022	R&R	424,555	500,771	7,621	None	Per TMA audit results 2025
GOLDEAF FARMS LLC	01	106484	B	2023	R&R	407,437	479,881	6,794	None	Per TMA audit results 2025
GOLDEAF FARMS LLC	01	106484	B	2024	R&R	407,437	493,762	7,360	None	Per TMA audit results 2025
BRIDGEMILL GOLF VENTURE	01	80145	B	2021	R&R	572,405	625,034	5,263	None	Per TMA audit results 2025
BRIDGEMILL GOLF VENTURE	01	80145	B	2022	R&R	529,248	655,336	12,688	None	Per TMA audit results 2025
BRIDGEMILL GOLF VENTURE	01	80145	B	2023	R&R	493,622	765,660	26,111	None	Per TMA audit results 2025
BRIDGEMILL GOLF VENTURE	01	80145	B	2024	R&R	493,622	754,879	22,550	None	Per TMA audit results 2025

Rm Peters
TMA Account Manager

Chris the ...
Chief Appraiser

5/19/2025
Date Approved By Board

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 5/19/2025

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
JORDAN, TYLER	14N20 052B 5682110		\$132,979	\$0	MH REMOVED FROM 2023 PREBILL DIGEST 7344 FILED MAKING IT PART OF REAL PROPERTY DIGEST
LITTLE, JOEL DYLAN	14N20 068B 5682042		\$89,411	\$0	MH REMOVED FROM 2023 PREBILL DIGEST HOMESTEAD APPLIED FOR
DODWAY, CONNIE WADDELL	15N06E 177 MH02475		\$7,974	\$0	MH REMOVED FROM 2023 PREBILL AGENDA HOMESTEAD APPLIED FOR

LEAD APPRASIER:

Paul J. Hester

CHIEF APPRAISER:

Steve Williams

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCA CUYA Approvals (Send New Notice)

Meeting Date: Monday, May 19, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N07 - -059	WHEELER HOUSE LAND HOLDINGS LLC	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	

Ricky J. Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5CB

Conservation Use Breaches

Meeting Date: Monday, May 19, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N07 - -059	WHEELER HOUSE LAND HOLDI	\$0 \$0	\$0 \$0	FMV CUV	2024 COVENANT BREACHED WTH FULL PENALTY FOR TAX YEAR 2025; REMOVED ESV

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCC CUYA Continuation

Meeting Date: Monday, May 19, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
14N14 - -018 A	WEHUNT AMANDA & HUNTER	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
14N14 - -018 B	REYES MATTHEW & BRITTANY	\$0 \$0	\$0 \$0	FMV CUV	2023 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	
15N22 - -151	RUEHMAN LAUREN & JAMES E	\$0 \$0	\$0 \$0	FMV CUV	2020 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2025	

[Signature]

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Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Monday, May 19, 2025

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N07 - -059	WHEELER HOUSE LAND HOLDIN	2024 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 May 8, 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, Blake McFarland, 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 April 24, 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 P1, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CR and Batch 5P 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

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 Year

6. A motion was made by Mark Young to approve the Audit Findings for North Georgia No. 1228: Account No. 26384 – TMA No. 00545269, seconded by Tommy Mann and approved by all Members.

7. A motion was made by Mark Young to approve the Audit Findings Audio Intersection, LLC : Account No. 113677 – TMA No. 00545265, seconded by Tommy Mann and approved by all Members.

8. A motion was made by Mark Young to approve the Audit Findings Audit Findings for Network Installation Specialist, LLC: Account No. 135218 – TMA No. 00545271, seconded by Tommy Mann and approved by all Members.

9. A motion was made by Mark Young to approve the Audit Findings Audit Findings for Chart Industries, Inc.: Account No. 13115 – TMA No. 00545268, seconded by Tommy Mann and approved by all Members.

10. Chief Appraiser Report

Steve reviewed the 2025 Budget Report.

The County has decided not to provide an estimated roll-back rate for the notice of assessment.

May 30th will be our cut-off date for changes to allow the assessment notice printing company 2 weeks of time for proofing.

Steve led an open discussion for the Board to ask any questions or concerns related to Tax Assessment.

The next BOA meeting will be Monday, May 19, 2025 at 9:00 AM.

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

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary