

Cherokee County Board of Tax Assessors
Regular Meeting
July 10, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: June 26, 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-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Audit Changes

Batch P6, Audit Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1, Current Year Changes

Batch 1B, Certify to BOE

Batch 1P, Prior Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Homes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5CA, CUVA Approvals

Batch 5CC, CUVA Continuations

Batch 5CR, CUVA Releases

6. Approval of Audit Findings for Doing Business, LLC d/b/a Art Jewelers – Account No. 119091 – TMA No. 00545264

7. Chief Appraiser Report

8. Attorney's Report / Executive Session

9. Adjournment

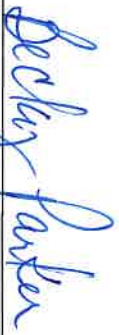
BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

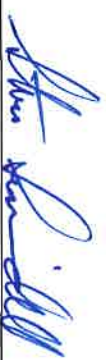
7/10/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N07 - 033	WEATHERBY RICHARD	L01(ES3)	OWNER FILED ON 02N07-041
02N13C- 318	MOTE CHARLES TIMOTHY	L01(ES3)	OWNER FILED ON 03N12A-049
03N01 - 013	HOWELL JAMES A	L13(ES1)	OWNER FILED ON 03N01-044
03N12C- 049	HAYES MICHAEL A SR	L06(ESC)	OWNER FILED ON 03N16C-030 FOR TY 2025
15N11H- 080	CHANDLER FELICIA	L13(ES1)	OWNER DECEASED
15N18C- 348	HESS ANDREA	L13(ES1)	OWNER MOVED



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS **TAX YEAR 2025**

MAP & PARCEL	NAME	EXEMPTION	REASON
15N30 - 121 D	DUGAN TIMOTHY M	L01(ES3)	REMOVED IN ERROR
15N24D- 102	MOHAMMADI RAFAT	L05(ESC)	DROPPED IN ERROR
			
Becky Parker, Senior Appraiser			
			
Steve Swindell, Chief Appraiser			

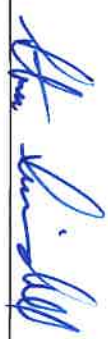
BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE
02N01A- 049	FOGLESON OLIVIA C	L13(ES1)	UPDATED DOCUMENTS PROVIDED	541500
02N07 - 153	CARLSON BECKY HOLCOMBE	L05(ES5)	DOCUMENTS PROVIDED	291400
03N01B- 161	ELIAS ROBLES ISIS ANDREA	L13(ES1)	UPDATED DOCUMENTS PROVIDED	365000
03N07C- 022	JONES BERNEST III	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	403800
03N12A- 049	MOTE CHARLES	L05(ESC)	UPDATED DOCUMENTS PROVIDED	662200
03N16C- 030	PAPPAS GEORGE HARRY	L05(ESC)	UPDATED DOCUMENTS PROVIDED	823100
03N16C- 439	MADDOX CYNTHIA	L05(ESC)	DOCUMENTS PROVIDED	592000
14N02A- 132	OSTRANDER KIMBERLY	L13(ES1)	UPDATED DOCUMENTS PROVIDED	1078100
14N10E- 179	BASCO DIANE	L06(ESC)	UPDATED DRIVERS LICENSE & REMOVAL LETTER PROV	675700
14N12J- 148	YOSHIMURA MARK	L013(ES1)	UPDATED DOCUMENTS PROVIDED	671400
14N15A- 461	YORK JERRY L	L06(ESC)	UPDATED DRIVER LICENSE PROVIDED	452200
15N02B- 195	DOUGLAS MYRA SUE	L05(ESC)	UPDATED DOCUMENTS PROVIDED	399740
15N04F- 029	HOLEWINSKI ROBERT	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	276800
15N11D- 473	POTASINSKI DONNA K	L05(ESC)	UPDATED DOCUMENTS PROVIDED	210000
15N12K- 009	OWENS JOSEPH F	L13(ES1)	UPDATED DOCUMENTS PROVIDED	486490
15N12K- 129	EASLEY MEGHAN	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	469500
15N19B- 221	BISHOP RICHARD	L13(ES1)	UPDATED DOCUMENTS PROVIDED	431000
15N20J- 107	BAILEY LISA	L13(ES1)	UPDATED DOCUMENTS PROVIDED	648900
15N21B- 031	ROBINSON DANIELLE N	L13(ES1)	UPDATED DRIVERS LICENSE & MARRIAGE CERT PROVI	340700
15N25E- 073	OGOLO BOMA G	L13(ES1)	UPDATED DOCUMENTS PROVIDED	560700
15N29E- 142	NELATURI VINIL	L13(ES1)	UPDATED INFORMATION PROVIDED	795800

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE
21N06D-102	BERNARDY SUE E	L05(ESC)	UPDATED DRIVERS LICENSE PROVIDED	507700
21N11N-281	JONES MEREDITH LYNN	L13(ES1)	UPDATED DOCUMENTS PROVIDED	473400
21N11N-365	MATLAPUDI VIMALA	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	475500
22N16 - 09061	MCGLYNN TIMOTHY PATRICK	L05(ESC)	UPDATED DRIVER LICENSE PROVIDED	479600



 Becky Parker, Senior Appraiser



 Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
7/10/2025

Taxpayer	Tax District	Account	Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
CARSCATCH SERVICE LLC	07	150452	B	R&R	2025	\$12,624.00	\$21,023.00	9,230	45 Day	TP filed late 2025 return, reporting higher value, penalized new assets.
CARSCATCH LLC	01	146112	B	R&R	2025	\$28,296.00	\$1,072,297.00	1,044,891	45 Day	TP filed late 2025 return, reporting higher value, penalized new assets and inventory.
TRANSPORT SOLUTIONS OF AMERICA	07	129906	B	R&R	2025	\$248,159.00	\$268,990.00	22,995	45 Day	TP filed late 2025 return, reporting higher value, penalized new assets and inventory.
GRIFIN CREEKHOUSE SUPPLY	03	120975	B	R&R	2025	\$805,146.00	\$805,146.00		None	Per TP phone call, physical address updated, tax district change from 01 to 03.
ONEPOINT TECHNOLOGIES INC	07	138560	B	R	2025	\$68,539.00	\$0.00		None	TP provided documents proving the business moved out of Cherokee in May of 2022.
ONEPOINT TECHNOLOGIES INC	07	138560	B	R	2024	\$93,937.00	\$0.00		None	TP provided documents proving the business moved out of Cherokee in May of 2022.
ONEPOINT TECHNOLOGIES INC	07	138560	B	R	2023	\$93,937.00	\$0.00		None	TP provided documents proving the business moved out of Cherokee in May of 2022.
DALLAS NORTH LAWN SPRINKLERS INC	01	152394	B	R&R	2025	\$126,283.00	\$6,524.00		None	2024 appeal value did not roll forward, last year's forced value did.
SRC ENGINEERING LLC	07	145962	B	R	2024	\$49,610.00	\$0.00		None	TP provided a snapshot of SRC Engineering lease buyout letter showing that SRC moved out of Cherokee Co in 2023.
SAMSONITE COMPANY STORE	07	141343	B	R&R	2025	\$1,546.00	\$1,546.00		None	Incorrectly under owner account # 133898, separated to be individual owner making it no longer taxable.
CTM GROUP INC	07	152232	B	R&R	2024	\$800,000.00	\$7,622.00		None	Account originally forced assessed, tp provided documentation to prove value, these are 2 child riding attractions at Outlet Mall.
FIRTH THIRD EQUIPMENT FINANCE COMPANY	01	146156	B	R	2025	\$73,253.00	\$0.00		None	Timely filed return reporting zero return.
WETHERINGTON, RACHAEL A	01	154960	M	R&R	2025	\$4,792.00	\$30,000.00	30,000	45 Day	Received late 2025 return reporting higher, taxable value. Penalty applied.
DEEP ROOTS WINE MARKET LLC	07	152362	B	R&R	2025	\$257,150.00	\$291,800.00		45 Day	Received timely 2025 tax return from Fulton Co, made changes to correct value.
NEW SOLUTIONS CONSULTING GROUP LLC	01	136460	B	R&R	2025	\$40,294.00	\$319,261.00	306,018	45 Day	TP filed late 2025 return, updated value, applied late filing fee on all new assets and inventory.
JMBS RWS INVESTMENTS INC	07	152285	B	R&R	2025	\$0.00	\$137,447.00		45 Day	Received timely 2025 tax return due to P0 error.
JAIPIR LIVING INC	01	156042	B	R&R	2025	\$547,265.00	\$194,452.00		45 Day	Account altered to reflect PILOT agreements.
JAIPIR LIVING INC	01	139588	B	R&R	2025	\$430,768.00	\$492,306.00		45 Day	Account altered to reflect PILOT agreements.
JAIPIR LIVING INC	01	152176	B	R&R	2025	\$798,115.00	\$319,246.00		45 Day	Account altered to reflect PILOT agreements.
PLOLAX CORPORATION	03	141288	B	R&R	2025	\$10,321,319.00	\$12,342,564.00		45 Day	Account altered to reflect PILOT agreements.
THUSSENDRUPP NORTH AMERICA INC	01	137533	B	R&R	2025	\$20,103,327.00	\$20,223,552.00		45 Day	Account altered to reflect PILOT agreements.
UNIVERSAL ALLOY CORPORATION	03	141316	B	R&R	2025	\$10,334,322.00	\$6,341,738.00		45 Day	Account altered to reflect PILOT agreements.
UNIVERSAL ALLOY CORPORATION	07	141317	B	R&R	2025	\$4,181,170.00	\$1,138,292.00		45 Day	Account altered to reflect PILOT agreements.
PATH LIGHT CONSULTING LLC	02	156434	B	NOD	2025	\$0.00	\$30,047.00	30,047	45 Day	Received late 2025 tax return for a brand new account.
BASE ROOFING LLC	01	151881	B	R&R	2025	\$113,712.00	\$113,712.00		None	Mailing correction and tax district change from 04 to 01.
BASE LIGHTNING PROTECTION	01	151880	B	R&R	2025	\$91,808.00	\$91,808.00		None	Mailing correction and tax district change from 04 to 01.
HYDROSPEC INC	01	112155	B	R&R	2025	\$179,048.00	\$804,023.00	420,606	45 Day	TP filed late 2025 return, updated value, applied late filing fee on all new assets and inventory.
CANON FINANCIAL SERVICES INC	07	94600	B	R&R	2025	\$186,672.00	\$217,339.00		45 Day	Processing error, corrected value.

BOA Standard Agenda (P1)
7/10/2025

Taxpayer	Tax District	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
CANON FINANCIAL SERVICES INC	01	64084 B	R&R	2025	\$1,808,347.00	\$1,836,219.00		45 Day	Processing error, corrected value.
CANON FINANCIAL SERVICES INC	02	123751 B	R&R	2025	\$9,574.00	\$11,398.00		45 Day	Processing error, corrected value.
AIRGAS SOUTH LLC WEST DIVISION	01	146575 B	R&R	2023	\$261,897.00	\$0.00		None	TP reporting leasing equipment into wrong district.
AIRGAS SOUTH LLC WEST DIVISION	01	146575 B	R&R	2022	\$282,054.00	\$0.00		None	TP reporting leasing equipment into wrong district.
AIRGAS SOUTH LLC WEST DIVISION	01	146575 B	R&R	2025	\$231,755.00	\$0.00		None	TP reporting leasing equipment into wrong district.
FIRST CITIZENS BANK & TRUST CO	03	137430 B	R&R	2025	\$9,516.00	\$11,194.00		45 Day	TP corrected 2025 filing adding assets accidentally reported to Dekalb Co. account is taxable combined with multiple accounts.

TMA Account Manager

Chief Appraiser

7/10/2025

Date Approved By Board

BOA Appeals Agenda (P3)
7/10/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
CHARLES THOMAS CADDELL	01	156399	A	R	2025	\$75,000.00	\$0.00	NONE	NONE	2025-24918	Value Agreement signed to resolve 2025 appeal.


TMA Account Manager

7/10/2025
Date Approved By Board


Chief Appraiser

BOA Audit Agenda (P6)

7/10/2025

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
CHART INC	1	13115	B	2021	R&R	46,838,697	46,773,096	NONE	None	Per TMA audit results 2025
CHART INC	1	13115	B	2022	R&R	62,502,197	63,104,538	2,745,413	None	Per TMA audit results 2025
CHART INC	1	13115	B	2023	R&R	64,440,364	67,108,401	4,381,213	None	Per TMA audit results 2025
CHART INC	1	13115	B	2024	R&R	61,836,003	6,222,788	2,071,863	None	Per TMA audit results 2025

TMA Account Manager

7/10/2025

Date Approved By Board

Chief Appraiser

(Deputy)

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2025

Batch: 1 - Current Year Changes

Meeting Date: Thursday, July 10, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
03N22 - 008	11135 CUMMING HWY LLC	\$337,500	\$567,000	NOT AN EXEMPT ENTITY SEND 45 DAY NOTICE	
14N18B- 020	WILBANKS N J & BLALOCK	\$89,100	\$190,500	NOT AN EXEMPT ENTITY SEND 45 DAY NOTICE	
14N22 - 006CC	BLUFFS 6 LLC	\$1,413,600	\$1,413,600	NOT AN EXEMPT ENTITY SEND 45 DAY NOTICE	
15N13D- 080A	ARREOLA RAFAEL	\$80,600	\$80,600	NOT AN EXEMPT ENTITY SEND 45 DAY NOTICE	
21N05 - 259 B	GA PROPERTIES HOLDINGS I	\$810,000	\$1,080,000	NOT AN EXEMPT ENTITY SEND 45 DAY NOTICE	


Blake McFarland, Senior Commercial Appraiser


Steve Swindell, Chief Appraiser

1B: Commercial Certify to BOE

Meeting Date:

07/10/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N16 044 B	MAGPIE L L C WILL D MAGRUDER JR	505,010	505,010	NO CHANGE. CERTIFY TO BOE.	25010 3B	
1		505,010	505,010			

WDL

John Kimball

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2025

Batch: 1P- Prior Year Changes

Meeting Date: Thursday, July 10, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N14 - 301	KOHN PAMELA TRSTEE: WA	\$15,294,000	\$13,655,025	2021 SUPERIOR CRT APPEAL VALUE AGREEMENT	2021-7267



Blake McFarland, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2025

Meeting Date: 7-10-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
02N12 - -186	CESINGER STEVEN PAUL	\$325,000	\$0	PARCEL DELETED AND COMBINED WITH 02N12 188 AS RESULT OF AN APPEAL
02N12 - -187	CESINGER STEVEN PAUL	\$325,000	\$0	PARCEL DELETED AND COMBINED WITH 02N12 188 AS RESULT OF AN APPEAL
02N12 - -189	CESINGER STEVEN PAUL	\$292,500	\$0	PARCEL DELETED AND COMBINED WITH 02N12 188 AS RESULT OF AN APPEAL
15N22E - -068	KENEFICK MATTHEW TIMOTHY	\$50,400	\$0	PARCEL DELETED AND COMBINED WITH 15N22E 067 AS RESULT OF AN APPEAL
21N06C - -100	HOUSEIN ELIAS SALEM & GOL- HOUSEIN SAMAR	\$24,500	\$0	PARCEL DELETED AND COMBINED WITH 21N06C 099 AS RESULT OF AN APPEAL
22N16 -09-037	DAVIS GARY & CHERYL	\$40,000	\$0	PARCEL DELETED AND COMBINED WITH 22N16 09038 AS RESULT OF AN APPEAL
22N17 - -291	MCKEE CORY & TRACEY	\$0	\$25,000	PARCEL CREATED AS RESULT OF AN APPEAL SPLIT FROM PARCEL 22N17 293 (SEND 45 DAY NOTICE)
22N17 - -292	MCKEE CORY & TRACEY	\$0	\$129,700	PARCEL CREATED AS RESULT OF AN APPEAL SPLIT FROM PARCEL 22N17 293 (SEND 45 DAY NOTICE)


Lee Johnson, Senior Residential Appraiser


Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 7-10-2025

3A: Residential Appeal Changes

Meeting Date:

07/10/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N09B 107	MATTI SAIBAL KUMAR	893,200	896,800	CORRECTED PER FIELD CHECK (OWNER WANTED BATH COUNT UPDATED)	24821 01	
02N12 188	CESINGER STEVEN	1,962,000	2,176,900	PARCELS 02N12 186, 02N12 187, 02N12 189 DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	24847 01	
03N11E 056	STOVER ALLEN W - TRUSTEE	760,500	728,900	CORRECTED PER FIELD CHECK	24947 01	
03N17A 261	GIPSON GRANT EVAN	815,000	806,700	CORRECTED PER FIELD CHECK	24824 01	
03N17D 021	RILEY DAVID THOMAS	1,535,300	1,418,200	OVERRIDE PER COMPER	24799 01	
03N18C 005	PLATT BRUCE	955,600	928,600	ADJUSTED LAND VALUE	24805 01	
03N18C 017	ASTEN LAWRENCE &	1,120,600	1,027,000	CORRECTED PER FIELD CHECK	24864 01	
03N18C 021	KNAUF RODNEY L	1,040,900	955,600	CORRECTED PER OFFICE REVIEW	24889 01	
03N22D 001	LEFEBVRE RENEE	195,000	136,500	ADJUSTED LAND VALUE	24966 01	
03N24C 024	ZARKESH-HA PAYMAN	668,600	650,000	OVERRIDE TO RECENT SALE VALUE	24961 01	
03N24D 005	POTLURI VIDAY K	1,248,600	1,000,000	OVERRIDE TO RECENT SALE VALUE	24891 01	
14N09D 176	MUTH THOMAS G	599,000	568,000	OVERRIDE TO RECENT SALE VALUE	24835 03	
14N10A 159	BECKETT ROSSELL A(LIFE ESTATE)	442,370	430,370	CORRECTED PER FIELD CHECK	24965 03	
14N18C 037	DAGUE KEVIN J &	492,890	456,700	OVERRIDE PER COMPER	24819 03	
14N24A 203	BUCKLEY CORY	357,810	343,310	ADJUSTED FOR EXTREME DEPRECIATION	24841 03	
14N29B 026	ALLEN DANIEL GRAMLING	653,900	590,000	OVERRIDE PER COMPER	24929 01	
14N29C 245	CALAMIA ROSEMARY	551,200	534,700	CORRECTED PER OFFICE REVIEW	24884 01	
15N02F 104	RIVAS ARTURO &	513,400	501,500	CORRECTED PER FIELD CHECK	24789 01	
15N04A 496	COX TERENCE D & SUZANNE S	508,410	476,910	CORRECTED PER FIELD CHECK	24801 01	
15N05K 001	CORDAK BRIAN N	666,800	632,600	CORRECTED PER FIELD CHECK	24792 01	

3A: Residential Appeal Changes

Meeting Date: 07/10/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05K 054	LITTLE JEFFERY BRENT TRUSTEE	643,400	641,000	OVERRIDE PER COMPER	24858 01	
15N06L 011	QUAGLIANA STEPHEN A &	504,600	495,900	CORRECTED PER OFFICE REVIEW	24935 01	
15N07M 081	SPIVEY CAROL	399,000	377,300	OVERRIDE PER COMPER	24941 01	
15N09C 154	NORMAN KAYLENE G	706,400	674,200	OVERRIDE PER COMPER	24875 01	
15N10D 153	LUDVIGSEN ARNOLD	794,500	763,800	OVERRIDE PER COMPER	24901 07	
15N10D 154	ROGERS CHERYL J	789,300	743,000	OVERRIDE PER COMPER	24932 07	
15N11H 130	COX TISHA	328,840	315,840	ADJUSTED FOR EXTREME DEPRECIATION	24892 07	
15N11H 379	TELFAIR JACKIE JR &	492,380	474,000	OVERRIDE PER COMPER	24857 07	
15N11L 061	ROWAND SHERI L	461,960	457,260	CORRECTED PER FIELD CHECK	24914 07	
15N11M 018	HEIMLICH NOAH N	741,700	707,100	CORRECTED PER FIELD CHECK	24951 07	
15N12J 336	ANDERSON TODD MICHAEL	1,121,200	1,121,200	OWNER UNDERSTANDS VALUE PER APPRAISER	24902 07	
15N14M 043	NESTOR SUE B TRUSTEE	507,600	464,800	OVERRIDE PER COMPER	24818 04	
15N15C 160	BERG TYLER WILLIAM	359,230	345,230	CORRECTED PER OFFICE REVIEW	24953 01	
15N16J 160	NGUYEN TRANG M	607,900	606,000	CORRECTED PER FIELD CHECK	24903 04	
15N16J 215	DAWSON TIMMIE WAYNE	533,300	504,000	CORRECTED PER FIELD CHECK	24814 04	
15N18J 166	HOGREFE JAMES ERRETT	362,390	359,000	OVERRIDE PER COMPER	24895 01	
15N18P 229	HARDIN JUANITA	419,300	413,300	CORRECTED PER FIELD CHECK	24894 07	
15N22 158	JOHNSON CHRISTOPHER A	875,500	860,500	CORRECTED PER FIELD CHECK	24885 01	
15N22C 230	BATCHVAROV KRASSIMIR	370,530	339,930	CORRECTED PER FIELD CHECK	24912 01	
15N22D 031	BUCKLEY CORY	344,540	338,540	CORRECT PER FIELD CHECK	24840 01	

3A: Residential Appeal Changes

Meeting Date: 07/10/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N22E 067	KENEFFICK MATTHEW TIMOTHY	318,040	385,240	PARCEL 15N22E 068 DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	24849 01	
15N22G 078	MEYER ERIC MICHAEL TRUSTEE	446,180	425,800	OVERRIDE PER COMPER	24888 01	
15N26B 096	AUBREY MARY	445,500	441,300	OVERRIDE PER COMPER	24800 01	
15N28D 038	RAHIMI AZIZA SAYEDZADA	708,900	706,800	OVERRIDE PER COMPER	24956 01	
15N28D 087	SAPINSKI MICHAEL &	918,200	872,100	OVERRIDE PER COMPER	24900 01	
15N30K 093	DIMOND ANDREW T &	990,600	946,100	OVERRIDE PER COMPER	24842 01	
15N30L 003	FISCHMAN STEVEN J &	602,990	601,490	CORRECTED PER FIELD CHECK	24827 01	
15N30L 070	PIERCE JOSEPH M	668,100	648,700	CORRECTED PER FIELD CHECK	24877 01	
21N06C 099	HOUSEIN ELIAS SALEM	24,500	42,000	PARCEL 21N06C 100 DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	24843 01	
21N09B 085	CHAMBERS MANAGEMENT ADVISORS LLC	328,920	300,000	OVERRIDE TO RECENT SALE VALUE	24861 01	
21N10B F102	CANTRELL ROY D	302,500	302,500	OWNER UNDERSTANDS VALUE PER APPRAISER	24916 01	
21N11N 360	ADIMULAM SRINIVAS	434,600	405,000	OVERRIDE TO RECENT SALE VALUE	24945 01	
22N14 047	PATEL DARSHAN B	1,280,240	1,054,840	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	24908 01	
22N16 09038	DAVIS GARY	415,520	415,520	PARCEL 22N16 09037 DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	24830 01	
22N17 293	MCKEE CORY &	494,800	380,400	PARCEL 22N17 292 AND PARCEL 22N17 291 SPLIT FROM HERE AS RESULT OF AN APPEAL	24795 01	
91N28 077	SINGH-OLSEN BIBI	279,708	275,600	OVERRIDE PER COMPER	24816 03	
92N05A 014	WOODSTOCK DOWNTOWN CHARLES F. NOLL JR	60,000	100	ADJUSTED LAND VALUE FOR COMMON AREA	24926 7A	
92N05A 033	MCNEELY STEVEN &	709,440	704,800	OVERRIDE PER COMPER	24808 7A	
92N05A 047	WILKERSON JAMIE	740,380	695,000	OVERRIDE TO RECENT SALE VALUE	24825 7A	
59		37,513,768	35,864,480			

3B: Residential Certify to BOE

Meeting Date: 07/10/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01A 037	KHODABAKHSH STEPHEN SOHEL	717,100	717,100	CERTIFY TO BOE	24836 01	
02N12 166	ZAMBRANA GEORGINA	325,000	325,000	CERTIFY TO BOE	24880 01	
03N04B 138	HOWARD JAMES S SR &	847,700	847,700	CERTIFY TO BOE	24802 01	
03N07C 113	HARMON JACKIE	438,000	438,000	CERTIFY TO BOE	24812 02	
04N04C 010 A	HARRIS STACY LEE	665,400	665,400	CERTIFY TO BOE	24911 02	
04N04D 020	BRANNON BRYAN EUGENE	435,300	435,300	CERTIFY TO BOE	24905 02	
13N05A 033	DAVIDSON WILLIAM JOHN JR	463,400	463,400	CERTIFY TO BOE	24950 01	
13N08A 031	GILL JOHN L	665,900	665,900	CERTIFY TO BOE	24873 01	
14N15C 323	WHITENER CHRISTOPHER L	557,200	557,200	CERTIFY TO BOE	24813 03	
14N16D 222	NI XUE JUN	414,400	414,400	CERTIFY TO BOE	24963 03	
14N16E 077	KERAN JEFFREY &	322,010	322,010	CERTIFY TO BOE	24859 03	
14N18B 042	MOUNTAIN RESERVE LLC	70,000	70,000	CERTIFY TO BOE	25007 03	
14N18C 064	CAUBLE JOHN A & SARA JO	581,540	581,540	CERTIFY TO BOE	24775 03	
14N29C 159	LEIGHTON CLIFF W	570,100	570,100	CERTIFY TO BOE	24909 01	
15N04B 328	BROOKS JOHN B DR BROOKS GREER	415,430	415,430	CERTIFY TO BOE	24855 01	
15N05A 105	KENNEDY RYAN N	434,600	434,600	CERTIFY TO BOE	24797 01	
15N05E 075	DAVID JASON	628,210	628,210	CERTIFY TO BOE	24887 01	
15N06J 257	GRIGORYOF SIROJA	427,900	427,900	CERTIFY TO BOE	24822 01	
15N07M 007	JOSEPH LAURRAINE SANDRA	492,400	492,400	CERTIFY TO BOE	24913 01	
15N08F 160	DYER DALE BLONDER	849,900	849,900	CERTIFY TO BOE	24942 01	

3B: Residential Certify to BOE

Meeting Date:

07/10/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N08J 217	BRIEL PROPERTIES TWO LLC	424,000	424,000	CERTIFY TO BOE	24906 .03	
15N10D 199	MORA FRANCIS DENNIS	795,800	795,800	CERTIFY TO BOE	24899 .07	
15N13E 041	WILLIAMS SHARON D	233,740	233,740	CERTIFY TO BOE	24893 .03	
15N13E 251	PIERRE PASCAL CONTANT &	359,200	359,200	CERTIFY TO BOE	24897 .01	
15N18C 042	SHERER JESSICA RENAE	463,000	463,000	CERTIFY TO BOE	24796 .01	
15N19D 136	ASTUDILLO-ARREDONDO GENARO TTE	567,000	567,000	CERTIFY TO BOE	24832 .04	
15N22G 100	LUTZ KYLE A	471,900	471,900	CERTIFY TO BOE	24872 .01	
15N22H 226	BOND LOUIS E II	517,600	517,600	CERTIFY TO BOE	24834 .01	
15N23M 001	SAYEDZADA-RAHMI AZIZA	704,300	704,300	CERTIFY TO BOE	24955 .01	
15N26G 254	GRIFFITH THOMASINA LAFORTUNE	666,100	666,100	CERTIFY TO BOE	24896 .04	
15N30E 069	KINCAID PROPERTIES LLC	393,640	393,640	CERTIFY TO BOE	24882 .01	
21N09 451	MURPHY GEORGE S JR &	406,850	406,850	CERTIFY TO BOE	24943 .01	
21N12H 350	WILLIAMS YEMISI A	432,600	432,600	CERTIFY TO BOE	24854 .01	
91N15 063	KNOWER JONATHAN	217,900	217,900	CERTIFY TO BOE	24940 .3B	
92N02 005A08	GRAY BYRON RUSH	662,300	662,300	CERTIFY TO BOE	24959 7A	
92N05A 063	HANNA JOHN B IV	860,760	860,760	CERTIFY TO BOE	24946 7A	
36		18,498,180	18,498,180			

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 7/10/2025

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
WHITE DONALD KEITH & LEVI KE	04N07 008F 5681975		\$68,732	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
WHITE, DONALD KEITH & LEVI K	04N07 008F 5681975		\$172,700	\$241,432	MH ADDED TO REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR
JOHNSON, JOH & JULIA	13N08 041A 5682068		\$123,499	\$0	MH REMOVED FROM 2025 PREBILL DIGEST HOMESTEAD APPLIED FOR
JOHNSON, JULIA W & JOHN D	13N08 041A 5682068		\$42,000	\$165,499	MH ADDED TO REAL PROPERTY DIGEST HOMESTEAD APPLIED FOR

LEAD APPRAISER:

CHIEF APPRAISER:

Don Jackson
Don Jackson

DATE APPROVED BY B.O.A.

Thursday, July 10, 2025

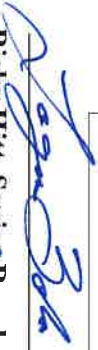
RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, July 10, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N08 - -068	D & M HARRIS TRUST	\$123,600 \$0	\$0 \$0	FMV CUV	PARCEL DELETED AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2025
03N21 - -037 D	5701 BALL GROUND LLC	\$0 \$0	\$123,400 \$0	FMV CUV	PARCEL CREATED AS RESULT OF APPEAL (SEND NEW 45 DAY NOTICE)
03N21 - -037 E	5701 BALL GROUND LLC	\$0 \$0	\$123,400 \$0	FMV CUV	PARCEL CREATED AS RESULT OF APPEAL (SEND NEW 45 DAY NOTICE)
14N13 - -171 C	FRY GREGORY & ZEBORAH	\$218,900 \$0	\$0 \$0	FMV CUV	PARCEL DELETED AND COMBINED WITH OTHER PARCEL FOR TAX YEAR 2025
15N09 - -014 A	NIX BRYAN & ANGELA J	\$1,419,000 \$0	\$986,000 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025 (SEND NEW 45 DAY NOTICE)


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

07/10/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 199	MADDOX MARGARET	650,740	620,040	ADJUSTED FOR EXTREME DEPRECIATION	24833 01	
02N06 214 L	SIMMONS JON	1,379,100	1,324,400	ADJUSTED LAND VALUE	24838 01	
02N06 244 B	WILLIAMS CHAD DAVID	2,398,400	2,132,400	CORRECTED PER FIELD CHECK	24826 01	
02N10 087	DAMIANT DAVID L	1,941,450	1,884,750	CORRECTED PER FIELD CHECK	24890 01	
03N05 139	HAWKINS JEFFREY ALAN TRUSTEE	683,620	641,220	ADJUSTED LAND VALUE	24851 01	
03N05 203	LINEBERGER JOHN	144,900	142,400	REMOVED MOBILE HOME SITE	24853 01	
03N06 045 A	MCGAHEE JASON STAN	908,000	956,200	PARCEL SPLIT AND COMBINED WITH PARCEL	24810 01	
03N06 070	MCGAHEE JASON	391,800	300,000	PARCEL SPLIT	24806 01	
03N11 096	JONES SLADE	532,100	527,700	CORRECTED PER FIELD CHECK	24869 01	
03N21 037 C	5701 BALL GROUND LLC	275,100	277,300	PARCEL SPLIT	24874 01	
03N30 054 C	WATTS JENNIFER M	829,410	768,610	ADJUSTED FOR EXTREME DEPRECIATION	24839 01	
14N01 054	BROOKS ROY RAY JR	459,100	408,600	OVERIDE PER COMPER	24811 01	
14N13 171 A	FRY GREGORY &	898,700	1,107,000	OTHER PARCEL DELETED AND COMBINED WITH PARCEL	24807 01	
15N08 199	TWEDDLE CYDNE ANGIE SHAPE	1,861,600	1,649,800	CORRECTED PER FIELD CHECK	24871 01	
15N19 131	LORD WILLIAM JR	1,584,200	1,491,640	OVERIDE PER COMPER	24944 01	
15N20 525 B	FEBLES TRACY DODD	1,042,800	900,400	CORRECTED PER FIELD CHECK	24898 04	
15N25 178 B	FERNANDEZ ADOLFO &	378,900	132,650	CORRECTED PER FIELD CHECK	24930 01	
15N30 169	ABBOTT WILLIAM ELDREDGE	1,957,400	1,525,500	ADJUSTED LAND VALUE	24886 01	
15N30 169 D	KINCAID JOSEPH J	1,549,800	1,440,800	ADJUSTED LAND VALUE	24881 01	
21N06 053	RUPERT MICHAEL E	1,500,500	1,223,100	CORRECTED PER FIELD CHECK	24798 01	

5A: Rural Appeal Changes

Meeting Date:

07/10/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N11 057	WALLACE JOHN MICHAEL &	1,400,240	1,329,840	CORRECTED PER FIELD CHECK	24828 01	
22N11 104 C	OBERLEY SAMANTHA	634,700	576,500	CORRECTED PER FIELD CHECK	24866 01	
22N12 135 A	WORLEY BRENDA	514,500	496,600	CORRECTED PER FIELD CHECK	24837 01	
23N06 026 G	MCGHEE CLARK L	810,000	739,600	OVERIDE PER COMPER	24879 01	
24		24,727,060	22,597,050			

Jagan Zota

Steve Smith

5B: Rural Certify to BOE

Meeting Date:

07/10/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N06 001 G	PAULENKO GENADI V	1,663,200	1,663,200	CERTIFY TO BOE	24938 01	
03N30 087 A	MARKEY CALEY ANNE	859,100	859,100	CERTIFY TO BOE	24856 01	
04N07 007 A	SPERIN DONNIE A	200,000	200,000	CERTIFY TO BOE	24995 01	
04N07 016 A	HANSEN KIMBERLY K	836,600	836,600	CERTIFY TO BOE	24803 01	
04N09 037	LAU JARK C AS TRSTEE:	704,500	704,500	CERTIFY TO BOE	24863 01	
14N17B 055	MOUNTAIN RESERVE LLC	35,200	35,200	CERTIFY TO BOE	25006 03	
14N17B 063	MOUNTAIN RESERVE LLC	39,900	39,900	CERTIFY TO BOE	25005 03	
14N19 001 P	RIS JOHN PETER	944,500	944,500	CERTIFY TO BOE	24876 01	
15N08 216	GRUBB JEFF FAMILY	56,400	56,400	CERTIFY TO BOE	25013 01	
15N14 295 A	ZACCAGNINO GIUSEPPE TRUSTEE	1,207,900	1,207,900	CERTIFY TO BOE	24870 01	
15N19 176	GRAVES RICHARD	218,410	218,410	CERTIFY TO BOE	24831 01	
15N20 082	DAVIDSON MEGAN ELIZABETH	968,600	968,600	CERTIFY TO BOE	24957 01	
15N20 513	GARTRELL DAVID C	764,600	764,600	CERTIFY TO BOE	24883 01	
21N05 188	FREEMAN JAMES E	608,080	608,080	CERTIFY TO BOE	25004 01	
21N05 298	FREEMAN JAMES E	195,400	195,400	CERTIFY TO BOE	25003 01	
22N12 127 A	CRAWFORD KATHERINE L	409,140	409,140	CERTIFY TO BOE	24817 01	
16		9,711,530	9,711,530			

Tygan Bala

Donna Bala

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

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

Meeting Date: Thursday, July 10, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N21 - -077	RAY ROBERT L	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
03N21 - -077 A	RAY ROBERT L	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
04N05 - -032	GIBBONS SUE H & RAYMOND III	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
04N09 - -037	JARK C LAU LIVING TRUST	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
13N05 - -036 D	SEVIGNY DAVID JAMES & BROOKE	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	
14N20 - -033 K	WORLEY RONALD E & GLADYS M	\$0 \$0	\$0 \$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025	



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

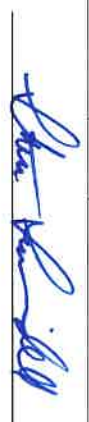
Tax Year(s): 2025

Batch #: SCC CUV A Continuation

Meeting Date: Thursday, July 10, 2025

Map and Parcel	Owner's Name	Previous FMV: Previous CUV:	Current FMV Current CUV	FMV CUV	Explanation	
03N06 - -045 A	MCGAHEE JASON STAN & SHANNON DELANE	\$0 \$0	\$0 \$0	FMV CUV	2025 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, July 10, 2025

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N21 - -077	RAY ROBERT L	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
04N09 - -037	JARK C LAU LIVING TRUST	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
13N05 - -036 D	SEVIGNY DAVID JAMES & BROOK	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY
14N20 - -033 K	WORLEY RONALD E & GLADYS M	2015 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY


Ricky Hitt, Senior Rural Appraiser


Steve Swindell, Chief Appraiser



**TAX MANAGEMENT
ASSOCIATES, INC**

TMA NASHVILLE
15 CENTURY BLVD., SUITE 205
NASHVILLE, TN 37214
PHONE 615.399.3777
WWW.TMA1.COM

TS

June 19, 2025

Jurisdiction's Copy

Mr. Steve Swindell, Chief Appraiser
Cherokee County Tax Assessor's Office
2782 Marietta Highway, Suite 200
Canton, GA 30114

RE: Doing Business, LLC
d/b/a Art Jewelers
Account No. 119091 – TMA No. 00545264

Dear Mr. Swindell:

We have finalized our audit on the above company, and based on our review, we note the following:

Summary of Audit Findings

1. Information reviewed included the trial balances, depreciation schedules and tax returns.
2. A field inspection was made of the business, located at 136 Woodstock Square Avenue in Woodstock, on April 25, 2025.
3. There is an additional assessment showing for the 2021 tax year. The additional assessment was due to the omission of a newly acquired laser welder and the cost of signage. Making these adjustments increased the assessment.

	Tax Year 2021
Group 1	0
Group 2	37,439
Group 3	375
Group 4	0
CIP	0
Inventory	(399)
Inventory / Freeport	0
Total Appraisal	37,415
Less Forced Appraisal	0
Total Variance	37,415
Penalty	10%

Mr. Steve Swindell
Cherokee County, GA
RE: Doing Business, LLC
d/b/a Art Jewelers
June 19, 2025
Page 2

Please advise your position by initialing or correcting the enclosed copy and returning it in the self-addressed stamped envelope.

Sincerely,

Jason Farris/alg

Jason Farris

Enclosures

SUMMARY OF TAX VALUES

Tax Year	Group 1	Group 2	Group 3	Group 4	CIP	Inventory	Inventory Freeport	Forced Appraisal	TOTAL
2024	0	0	299	0	0	21	0	0	320
2023	0	0	333	0	0	370	0	0	703
2022	0	0	356	0	0	218	0	0	574
2021	0	37,439	375	0	0	-399	0	0	37,415

Doing Business LLC d/b/a Art Jewelers

6/17/2025

Account No. 119091

Year	Group 1	Group 2	Group 3	Group 4	Total PP
Acquired	5-7 year life	8-12 year life	13+ year life	1-4 year life	
2023	0	0	0	0	0
2022	0	2,805	0	3,191	5,996
2021	0	33,621	0	0	33,621
2020	0	40,695	0	0	40,695
2019	0	0	0	5,560	5,560
2018	0	0	0	0	0
2017	0	0	0	0	0
2016	0	14,908	475	0	15,383
2015	0	6,732	0	0	6,732
2014	0	33,990	0	0	33,990
2013	0	0	0	0	0
2012	0	896	0	0	896
2011	0	3,600	0	0	3,600
2010	0	20,800	0	0	20,800
2009	0	0	0	0	0
2008	0	0	0	0	0
2007	0	0	0	0	0
2006	0	0	0	0	0
2005	0	0	0	0	0
2004	0	0	0	0	0
Prior	0	0	0	0	0
Total	0	158,046	475	8,751	167,272

6/17/2025

Doing Business LLC d/b/a Art Jewelers
Group 2 (8-12 year life)

Yr Acq	2024			Yr Acq	Actual	Reported	Variance	2023		
	Tax Value	Tax Factor	0					Tax Value	Tax Factor	0
2023	0	92%	0	2022	2,805	2,805	0	0	92%	0
2022	2,805	85%	0	2021	33,621	33,621	0	0	85%	0
2021	33,621	78%	0	2020	40,695	40,695	0	0	78%	0
2020	40,695	70%	0	2019	0	0	0	0	70%	0
2019	0	63%	0	2018	0	0	0	0	63%	0
2018	0	54%	0	2017	0	0	0	0	54%	0
2017	0	44%	0	2016	14,908	14,908	0	0	44%	0
2016	14,908	34%	0	2015	6,732	6,732	0	0	34%	0
2015	6,732	28%	0	2014	33,990	33,990	0	0	28%	0
2014	33,990	25%	0	2013	0	0	0	0	25%	0
2013	0	25%	0	2012	896	896	0	0	25%	0
2012	896	20%	0	2011	3,600	3,600	0	0	20%	0
2011	3,600	20%	0	2010	20,800	20,800	0	0	20%	0
2010	20,800	20%	0	2009	0	0	0	0	20%	0
2009	0	20%	0	2008	0	0	0	0	20%	0
2008	0	20%	0	2007	0	0	0	0	20%	0
2007	0	20%	0	2006	0	0	0	0	20%	0
2006	0	20%	0	2005	0	0	0	0	20%	0
2005	0	20%	0	2004	0	0	0	0	20%	0
2004	0	20%	0	Prior	0	0	0	0	20%	0
Prior	0	20%	0	Total	158,047	158,047	0	0		0
Total	158,047		0							

Yr Acq	2022			Yr Acq	Actual	Reported	Variance	2021	
	Actual	Tax Factor	Tax Value					Tax Factor	Tax Value
2021	33,621	92%	0	2020	40,695	0	40,695	92%	37,439
2020	40,695	85%	0	2019	0	0	0	85%	0
2019	0	78%	0	2018	0	0	0	78%	0
2018	0	70%	0	2017	0	0	0	70%	0
2017	0	63%	0	2016	14,908	14,908	0	63%	0
2016	14,908	54%	0	2015	6,732	6,732	0	54%	0
2015	6,732	44%	0	2014	33,990	33,990	0	44%	0
2014	33,990	34%	0	2013	0	0	0	34%	0
2013	0	28%	0	2012	896	896	0	28%	0
2012	896	25%	0	2011	3,600	3,600	0	25%	0
2011	3,600	20%	0	2010	20,800	20,800	0	25%	0
2010	20,800	20%	0	2009	0	0	0	20%	0
2009	0	20%	0	2008	0	0	0	20%	0
2008	0	20%	0	2007	0	0	0	20%	0
2007	0	20%	0	2006	0	0	0	20%	0
2006	0	20%	0	2005	0	0	0	20%	0
2005	0	20%	0	2004	0	0	0	20%	0
2004	0	20%	0	Prior	0	0	0	20%	0
Prior	0	20%	0	Total	121,621	80,926	40,695		
Total	155,242		0						37,439

Doing Business LLC d/b/a Art Jewelers
Group 3 (13+ year life)

6/17/2025

Yr Acq	Actual	Reported	Variance	2024 Tax Factor	2024 Tax Value	Yr Acq	Actual	Reported	Variance	2023 Tax Factor	2023 Tax Value
2023	0	0	0	95%	0	2022	0	0	0	95%	0
2022	0	0	0	91%	0	2021	0	0	0	91%	0
2021	0	0	0	87%	0	2020	0	0	0	87%	0
2020	0	0	0	82%	0	2019	0	0	0	82%	0
2019	0	0	0	79%	0	2018	0	0	0	79%	0
2018	0	0	0	75%	0	2017	0	0	0	75%	0
2017	0	0	0	70%	0	2016	475	0	475	70%	333
2016	475	0	475	63%	299	2015	0	0	0	63%	0
2015	0	0	0	57%	0	2014	0	0	0	57%	0
2014	0	0	0	52%	0	2013	0	0	0	52%	0
2013	0	0	0	47%	0	2012	0	0	0	47%	0
2012	0	0	0	41%	0	2011	0	0	0	41%	0
2011	0	0	0	35%	0	2010	0	0	0	35%	0
2010	0	0	0	31%	0	2009	0	0	0	31%	0
2009	0	0	0	29%	0	2008	0	0	0	29%	0
2008	0	0	0	28%	0	2007	0	0	0	28%	0
2007	0	0	0	20%	0	2006	0	0	0	20%	0
2006	0	0	0	20%	0	2005	0	0	0	20%	0
2005	0	0	0	20%	0	2004	0	0	0	20%	0
2004	0	0	0	20%	0	Prior	0	0	0	20%	0
Prior	0	0	0	20%	0	Total	475	0	475		333
Total	475	0	475		299						

Yr Acq	Actual	Reported	Variance	2022 Tax Factor	2022 Tax Value	Yr Acq	Actual	Reported	Variance	2021 Tax Factor	2021 Tax Value
2021	0	0	0	95%	0	2020	0	0	0	95%	0
2020	0	0	0	91%	0	2019	0	0	0	91%	0
2019	0	0	0	87%	0	2018	0	0	0	87%	0
2018	0	0	0	82%	0	2017	0	0	0	82%	0
2017	0	0	0	79%	0	2016	475	0	475	79%	375
2016	475	0	475	75%	356	2015	0	0	0	75%	0
2015	0	0	0	70%	0	2014	0	0	0	70%	0
2014	0	0	0	63%	0	2013	0	0	0	63%	0
2013	0	0	0	57%	0	2012	0	0	0	57%	0
2012	0	0	0	52%	0	2011	0	0	0	52%	0
2011	0	0	0	47%	0	2010	0	0	0	47%	0
2010	0	0	0	41%	0	2009	0	0	0	41%	0
2009	0	0	0	35%	0	2008	0	0	0	35%	0
2008	0	0	0	31%	0	2007	0	0	0	31%	0
2007	0	0	0	29%	0	2006	0	0	0	29%	0
2006	0	0	0	28%	0	2005	0	0	0	28%	0
2005	0	0	0	20%	0	2004	0	0	0	20%	0
2004	0	0	0	20%	0	Prior	0	0	0	20%	0
Prior	0	0	0	20%	0	Total	475	0	475		375
Total	475	0	475		356						

Doing Business LLC d/b/a Art Jewelers
Group 4 (1-4 year life)

6/17/2025

Yr Acq	Actual	Reported	Variance	2024 Tax Factor	2024 Tax Value	Yr Acq	Actual	Reported	Variance	2023 Tax Factor	2023 Tax Value
2023	0	0	0	67%	0	2022	3,191	3,191	0	67%	0
2022	3,191	3,191	0	54%	0	2021	0	0	0	54%	0
2021	0	0	0	31%	0	2020	0	0	0	31%	0
2020	0	0	0	10%	0	2019	5,560	5,560	0	10%	0
2019	5,560	5,560	0	10%	0	2018	0	0	0	10%	0
2018	0	0	0	10%	0	2017	0	0	0	10%	0
2017	0	0	0	10%	0	2016	0	0	0	10%	0
2016	0	0	0	10%	0	2015	0	0	0	10%	0
2015	0	0	0	10%	0	2014	0	0	0	10%	0
2014	0	0	0	10%	0	2013	0	0	0	10%	0
2013	0	0	0	10%	0	2012	0	0	0	10%	0
2012	0	0	0	10%	0	2011	0	0	0	10%	0
2011	0	0	0	10%	0	2010	0	0	0	10%	0
2010	0	0	0	10%	0	2009	0	0	0	10%	0
2009	0	0	0	10%	0	2008	0	0	0	10%	0
2008	0	0	0	10%	0	2007	0	0	0	10%	0
2007	0	0	0	10%	0	2006	0	0	0	10%	0
2006	0	0	0	10%	0	2005	0	0	0	10%	0
2005	0	0	0	10%	0	2004	0	0	0	10%	0
2004	0	0	0	10%	0	Prior	0	0	0	10%	0
Prior	0	0	0	10%	0	Total	8,751	8,751	0	10%	0
Total	8,751	8,751	0								

Yr Acq	Actual	Reported	Variance	2022 Tax Factor	2022 Tax Value	Yr Acq	Actual	Reported	Variance	2021 Tax Factor	2021 Tax Value
2021	0	0	0	67%	0	2020	0	0	0	67%	0
2020	0	0	0	54%	0	2019	5,560	5,560	0	54%	0
2019	5,560	5,560	0	31%	0	2018	0	0	0	31%	0
2018	0	0	0	10%	0	2017	0	0	0	10%	0
2017	0	0	0	10%	0	2016	0	0	0	10%	0
2016	0	0	0	10%	0	2015	0	0	0	10%	0
2015	0	0	0	10%	0	2014	0	0	0	10%	0
2014	0	0	0	10%	0	2013	0	0	0	10%	0
2013	0	0	0	10%	0	2012	0	0	0	10%	0
2012	0	0	0	10%	0	2011	0	0	0	10%	0
2011	0	0	0	10%	0	2010	0	0	0	10%	0
2010	0	0	0	10%	0	2009	0	0	0	10%	0
2009	0	0	0	10%	0	2008	0	0	0	10%	0
2008	0	0	0	10%	0	2007	0	0	0	10%	0
2007	0	0	0	10%	0	2006	0	0	0	10%	0
2006	0	0	0	10%	0	2005	0	0	0	10%	0
2005	0	0	0	10%	0	2004	0	0	0	10%	0
2004	0	0	0	10%	0	Prior	0	0	0	10%	0
Prior	0	0	0	10%	0	Total	5,560	5,560	0	10%	0
Total	5,560	5,560	0								

Inventory

Doing Business LLC d/b/a Art Jewelers

6/17/2025

	Tax Year 2024		
	Actual	Reported	Variance
Merchandise	172,097	163,492	8,605
Raw Materials	0	8,605	-8,605
Goods In Process	0	0	0
Finished Goods	0	0	0
Goods In Transit	0	0	0
Warehoused	0	0	0
Consigned	0	0	0
Floor Planned	0	0	0
Spare Parts	0	0	0
Supplies & Packaging Materials	771	750	21
Total Inventory	172,868	172,847	21

	Tax Year 2023		
	Actual	Reported	Variance
Merchandise	161,882	153,788	8,094
Raw Materials	0	8,094	-8,094
Goods In Process	0	0	0
Finished Goods	0	0	0
Goods In Transit	0	0	0
Warehoused	0	0	0
Consigned	0	0	0
Floor Planned	0	0	0
Spare Parts	0	0	0
Supplies & Packaging Materials	1,120	750	370
Total Inventory	163,002	162,632	370

	Tax Year 2022		
	Actual	Reported	Variance
Merchandise	95,862	90,898	4,964
Raw Materials	0	4,784	-4,784
Goods In Process	0	0	0
Finished Goods	0	0	0
Goods In Transit	0	0	0
Warehoused	0	0	0
Consigned	0	0	0
Floor Planned	0	0	0
Spare Parts	0	0	0
Supplies & Packaging Materials	788	750	38
Total Inventory	96,650	96,432	218

	Tax Year 2021		
	Actual	Reported	Variance
Merchandise	66,471	63,147	3,324
Raw Materials	0	3,324	-3,324
Goods In Process	0	0	0
Finished Goods	0	0	0
Goods In Transit	0	0	0
Warehoused	0	0	0
Consigned	0	0	0
Floor Planned	0	0	0
Spare Parts	0	0	0
Supplies & Packaging Materials	351	750	-399
Total Inventory	66,822	67,221	-399

Board of Tax Assessors Meeting

Minutes of the June 26, 2025 Meeting

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

Staff Present: Trey Stephens, Sandy Forrester, Ricky Hitt, Becky Parker, 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 Raymond Gunnin to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Raymond Gunnin to approve the June 12, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: NONE

5. Consent Agenda: Motion by Raymond Gunnin to move Batch E-1, Batch E-1-1, Batch P1, Batch P6, Batch 1-A, Batch 1B, Batch 3, Batch 3A, Batch 3B, Batch 4, Batch MH1, Batch 5, Batch 5A, Batch 5CA, Batch 5CB, 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

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P6, Audit Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1-A, Appeal Changes

Batch 1B, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Mobile Home Changes
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5CA, CUVA Approvals
Batch 5CB, CUVA Breaches
Batch 5P, Previous Tax Years

6. **Motion by Raymond Gunnin to approve the revised dates of Audit Position letter for #135019 – Acme Cryogenics, Inc., seconded by Tommy Mann and approved by all Members.**
7. **Motion by Raymond Gunnin to approve the 2025 Personal Property Digest, seconded by Tommy Mann and approved by all Members.**
8. **Motion by Raymond Gunnin to approve the 2025 Real Property Digest, seconded by Tommy Mann and approved by all Members.**
9. **Motion by Raymond Gunnin to approve the 2025 Exempt Property List, seconded by Tommy Mann and approved by all Members.**

10. Chief Appraisers Report

Trey reviewed the 2025 Budget Report.

Trey gave a presentation regarding changes to the legislation at the BOC meeting last Tuesday.

Steve, Trey and Erika Neldner met with the Cherokee Tribune to explain changes in the Notice of Assessment for property owners.

Steve will be meeting with Josh Bagby from Cherokee Connect next Tuesday to discuss appeals and changes to the Notice of Assessment for him to convey to the public on his Facebook page.

We have received 83 appeals and 200 additional Homestead applications as of today.

The next BOA meeting will be on Thursday, July 10, 2025 at 9:00 AM.

11. Attorney's Report / Executive Session: None

12. Adjournment: Motion by Raymond Gunnin to approve, seconded by Tommy Mann and approved by each Board Member.

Mary Beth Burnette, Chairman

Jenny Thomas, Secretary