

Cherokee County Board of Tax Assessors
Regular Meeting
December 22, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: December 11, 2025 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

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

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5P, Prior Year Changes

6. Chief Appraiser Report

7. Attorney's Report / Executive Session

8. Adjournment

BATCH E-2 REINSTATE EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
14N15C-300	REEDY MARIELINE	L13(ES1)	EXEMPTIONS REMOVED IN ERROR, ADD BAC	362100	560500	614200	03


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
02N02 - 222	WOMACK MARY LINDA	L05 (ESC)	EXEMPTION TAKEN OF IN ERROR	212172	212172	237609	01
03N17 - 069	TURNER DOUGLAS E	L05(ESC)	CORRECTED FLOAT BASE VALUE FOR	716100	1387700	1675200	01
15N08B - 008	SHEARIN WILLIAM F	L20(ESS)	UPDATED DOCUMENTS PROVIDED	240000	411960	418860	01
15N12D - 087	BOYD REBECCA M	L01(ES3)	CORRECTED BASE VALUE FOR TY 202	160200	376600	385090	01
21N10 - 020	CHANDLER BARRY JAM	L20(ESS)	UPDATED DOCUMENTS PROVIDED	72400	214370	222630	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
12/22/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
DENTAL TOWN DENTISTRY	03	153955	B	R	2025	\$662,681.00	\$0.00	None	None	This is a duplicate account account for #138857.
GAGNON, JAMES	01	149629	B	R	2025	\$2,807.00	\$0.00	None	None	TP provided documentation that boat wasn't owned as of 1-1-25.
GAGNON, JAMES	01	149630	B	R	2025	\$13,709.00	\$0.00	None	None	TP provided documentation that boat wasn't owned as of 1-1-25.


TMA Account Manager


Chief Appraiser

12/22/2025
Date Approved By Board

BOA Appeals Agenda (P3)
12/22/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
WESTFALL, MICHAEL T	01	156389	A	R	2025	\$55,000.00	\$0.00	None	None	2025-28409	Value agreement signed to settle 2025 appeal.


TMA Account Manager


Chief Appraiser

12/22/2025

Date Approved By Board

MAPPING DEPARTMENT DIGEST CHANGES

MEETING DATE: 12/22/2026

BATCH #: 4 - ANNEXATION/ZONING CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST	NEW NOTICE
15N17A 180	GIRNYS DENNIS J, FILOMENA - TRU	RUR	2026	01	07	R-40	R-3C	A128-25		07	
15N17A 184	NEESE STACEY C, TAMMY S	RUR	2026	01	07	R-40	R-3C	A128-25		07	
04N03 028 W	MARTIN MARIETTA MATERIAL REAI	COM	2026			LI	HI	ZON RES		05	
04N03 029	MARTIN MARIETTA MATERIAL REAI	COM	2026			AG	HI	ZON RES		05	
04N03 034	TANT AMANDA HITCHCOCK	RUR	2026	01	05	AG	HI	A2025001		05	
04N03 035	EVERSOLE ANDREW ETAL	COM	2026	01	05			A2025001		05	
04N03 041 A	BLUEGRASS MATERIALS COMPANY	RUR	2026	01	05			A2025001		05	
04N03 055	EVERSOLE ANDREW ETAL	RUR	2026	01	05	AG	HI	A2025001		05	
04N03 056	MARTIN MARIETTA MATERIAL REAI	RUR	2026	01	05	AG	HI	A2025001		05	
04N03 056 A	BLUEGRASS MATERIALS COMPANY	RUR	2026	01	05	AG	HI	A2025001		05	
04N03 057	EVERSOLE ANDREW ETAL	RUR	2026	01	05	AG	HI	A2025001		05	

Sandy Forrester
Sandy Forrester, Senior Tax Mapper

Steve Swindell
Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date:

12/22/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N11 010 G	BRIGIN LAURA AS TRUSTEE PREFERRED TAX SERVICE INC	2,998,100	2,900,000	VA, 299C, NO NOTICE	26483 07	
15N13 008 K	PROSSICK INVESTMENT LLC PREFERRED TAX SERVICE INC	3,244,230	3,100,000	VA, 299C, NO NOTICE	26471 03	
15N24 041 J	HALPERN TRICKUM LLC PREFERRED TAX SERVICE INC	7,682,100	7,400,000	VA AT \$7,400,000. 299C APPLIES. NO NOTICE REQUIRES.	26446 07	
21N06 285 A	CHEROKEE COUNTY DEV AUTH PREFERRED TAX SERVICE INC	19,122,900	19,100,000	VA, 299C, NO NOTICE	26448 01	
21N06 285 D	CHEROKEE COUNTY DEV AUTH PREFERRED TAX SERVICE INC	19,264,000	17,500,000	VA, 299C, NO NOTICE	26447 01	
91N06 B015	ENOCKOMAN LLC PREFERRED TAX SERVICE INC	3,434,484	2,975,000	VA, 299C, NO NOTICE	26476 03	
6		55,745,814	52,975,000			

For Mark

Don Williams

Lead Commercial Appraiser

3A: Residential Appeal Changes

Meeting Date:

12/22/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N07 181	REYNOLDS ANNIE D	1,070,400	950,500	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25486 01	
03N18C 030	ALLEN SEAN R	1,148,500	1,045,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28404 01	
14N10C 042	WILLIAMS CAROL ANN HLR LAW	627,600	600,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED/NO 299C)	28262 03	
15N02B 188	BUDNER EUGENE V HLR LAW	603,350	603,350	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28260 01	
15N03A 006	SFR JV-2 2023-1 BORROWER LLC HLR LAW	373,440	372,340	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28255 01	
21N09D 203	WIESSNER DONALD LEE TRUSTEE HLR LAW	446,640	430,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	28261 01	
21N10A A025	FINCHER CHARITY	1,018,300	740,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26758 01	
7		5,288,230	4,741,390			

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, December 22, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N24 - -092 A	PURCHASING FUND 2023-1 LLC	\$566,100 \$0	\$284,500 \$0	FMV CUV	ADJUSTED FOR EXTREME DEPRECIATION FOR TAX YEAR 2025
14N08 - -155	SERONERA SUNRISE LLC	\$930,000 \$0	\$659,000 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025
15N23 - -115	HUNT DJ LLC	\$87,300 \$0	\$58,500 \$0	FMV CUV	ACREAGE CORRECTION FOR TAX YEAR 2025

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

12/22/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N17 069	TURNER DOUGLAS E	2,618,600	2,428,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26782	01
21N06 125	LANGFORD CALE	455,400	319,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26357	01
2		3,074,000	2,748,500			

Rich F. Felt

Steve Merrill

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5P Previous Tax Year Changes

Meeting Date: Monday, December 22, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
15N23 - -115	HUNT DJ LLC	\$56,300	\$37,700	FMV	ACREAGE CORRECTION FOR TAX YEAR 2024
		\$0	\$0	CUV	

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the December 11, 2025 Meeting

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

Staff Present: Ricky Hitt, Lee Johnson, Blake McFarland, Kimberly Millsap, Becky Parker, Rhonda Peterson, Steve Swindell, Ben Wheeler and Jenny Thomas were present for the meeting.

Attorney: Cory DeBord 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 November 24, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: None

5. Consent Agenda / Digest Changes: Motion by Raymond Gunnin to move Batch E-2, Batch E-1-1, Batch P1, Batch 1A, Batch 1B, Batch 1H, Batch 3A, Batch 3B, Batch 3P, Batch 5A and Batch 5CB to the consent agenda, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-2, Reinstate Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch 1H, Certify to Hearing Officer

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5A, Appeal Changes

Batch 5CB, CUA Breaches

6. Chief Appraiser Report

Steve reviewed the 2026 Budget Report

Trey is attending the GAAO Chief Appraiser Academy in Cobb County today and tomorrow.

Steve, Trey and Darrell had lunch with Ken Owen of the school board last week at Queenies.

Steve just celebrated 10 years as the Cherokee County Chief Appraiser on December 7th.

The next BOA meeting will be Monday, December 22, 2025 at 9:00 AM.

7. Attorney's Report / Executive Session: Cory reviewed resolved and pending litigation cases.

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

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary