

Cherokee County Board of Tax Assessors
Regular Meeting
January 8, 2026

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Election of 2026 Officers**
- 4. Appoint Secretary**
- 5. Adoption of Board of Assessor's 2026 Meeting Calendar**
- 6. Approve Minutes: December 22, 2025 Meeting**

7. Public Comments

8. New Business:

Consent Agenda:

Digest Changes:

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

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Appeal Changes

Batch EX-1, Exempt Digest Changes

9. Discussion and Approval of 2025 State Utilities Digest

10. Approval of 2026 Mobile Home Pre-Bill Digest

11. Chief Appraiser Report

12. Attorney's Report / Executive Session

13. Adjournment

BOA Standard Agenda (P1)
1/8/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
PROTEC PROZ LLC	01	156407	A	R	2025	\$21,000.00	\$0.00	None	None	TP provided documentation that aircraft is located and being taxed in Alabama
CORBLU ECOLOGY GROUP LLC	01	139646	M	R	2024	\$75,285.00	\$0.00	None	None	TP provided BOS showing boat sold on 10-6-23.
CORBLU ECOLOGY GROUP LLC	01	139646	M	R	2025	\$75,285.00	\$0.00	None	None	TP provided BOS showing that boat was sold on 10-6-23.
FREE, KENT H	01	137125	M	R	2025	\$71,000.00	\$0.00	None	None	TP provided PRC showing that this vessel was located in Towns County and that he was paying taxes to Towns County for 2025.
LUNA MINING, LLC	01	146867	B	R	2025	\$40,000.00	\$0.00	None	None	Per SOS business was dissolved 9/8/23.
LUNA MINING, LLC	01	146867	B	R	2024	\$40,000.00	\$0.00	None	None	Per SOS business was dissolved 9/8/23.
MENCHIES FROZEN YOGURT	01	146601	B	R	2025	\$51,731.00	\$0.00	None	None	This business was sold in July 2024 and new account was created for new owner (#154236). Put on digest due to duplicate accounts associated with this business.
COTTAGES AT LAKE LANIER LLC	01	149760	B	R	2025	\$48,029.00	\$0.00	None	None	Per SOS, business registration was dissolved 10/1/24.
DONNA BAILEY	01	153043	M	R	2025	\$44,029.00	\$0.00	None	None	This boat was registered to new owner in the 2024 DNR list.
DONNA BAILEY	01	153043	M	R	2024	\$44,029.00	\$0.00	None	None	This boat was registered to new owner in the 2024 DNR list.
LILES, MICHAEL S	01	138165	M	R	2025	\$39,645.00	\$0.00	None	None	TP provided documentation proving that boat is located in KY as of 1/1/25.
VOLTAC GROUP LLP	03	152375	B	R	2024	\$132,120.00	\$0.00	None	None	TP provided documentation that business was not operating as of 1/1/24.
NISSAN MOTOR ACCEPTANCE CORP	04	141066	B	R	2025	\$82,620.00	\$0.00	None	None	Duplicate account for account number 154195.
COKER STAN L	01	147487	M	R	2025	\$65,277.00	\$0.00	None	None	TP provided documentation showing vessel was sold in 2024.
GEORGIA GREEN GROUNDS CARE LLC	01	152392	B	R	2025	\$126,283.00	\$0.00	None	None	TP provided documentation showing business closed in 2024.
HARDSCAPE SEALING & RESTORATION	01	146669	B	R	2023	\$37,185.00	\$0.00	None	None	TP provided BOS showing HD Equipment sold 11/4/2022.
HARDSCAPE SEALING & RESTORATION	01	146669	B	R	2024	\$37,185.00	\$0.00	None	None	TP provided BOS showing HD Equipment sold 11/4/2022.
HARDSCAPE SEALING & RESTORATION	01	146669	B	R	2025	\$21,619.00	\$0.00	None	None	TP provided BOS showing HD Equipment sold 11/4/2022.

TMA Account Manager

1/8/2026
Date Approved By Board

Chief Appraiser

R. McFeters

Shay Landry

1A: Commercial Appeal Changes

Meeting Date: 01/08/2026

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N13 022	CANTON LEASED HOUSING ASSOCIATES RYAN LLC	43,228,300	39,770,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26824 03	
15N16 117	HOLLY SPRINGS STORAGE LLC	7,234,430	6,500,000	VA AT \$6,500,000. 299C APPLIES. NO NOTICE REQUIRED.	25470 04	
15N18 166 A	LIDL USA OPERATIONS LLC	3,623,070	3,000,000	VA AT \$3,000,000. 299C APPLIES. NO NOTICE REQUIRED.	28335 07	
15N24 044	SOVRAN ACQUISITION LIMITED RYAN LLC	10,631,500	9,900,000	VA, 299C, NO NOTICE	26835 07	
		64,717,300	59,170,000			
		4				

John H. Moore

John H. Moore

EXEMPT DIGEST CHANGES

Tax Year: 2025

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, January 8, 2026

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N17C-293	CITY OF WOODSTOCK GEORGIA	\$68,800	\$68,800	TAXABLE TO EXEMPT



Blake McFarland, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA:

Thursday, January 8, 2026

MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		2403	3,294,222	42,593,709	45,887,931
	Taxable	2402	3,284,222	42,566,845	45,851,067
	Exempt	1	10,000	26,864	36,864
02		8	1,915	75,065	76,980
	Taxable	8	1,915	75,065	76,980
03		15	4,464	95,595	100,059
	Taxable	15	4,464	95,595	100,059
04		3	1,560	33,476	35,036
	Taxable	3	1,560	33,476	35,036
05		2	79	15,980	16,059
	Taxable	2	79	15,980	16,059
06		2	38	8,300	8,338
	Taxable	2	38	8,300	8,338
07		1	670	52,250	52,920
	Taxable	1	670	52,250	52,920
		2434	<< GRAND TOTALS >>	46,177,323	

18,420,929 40%

1/6/2026 9:33:02 AM

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Cherokee County Board of Tax Assessors 2026 Meeting Schedule

The Cherokee County Board of Tax Assessors will hold regular meetings on the second and fourth Thursday of every month at 9:00 a.m. with the exceptions noted below. All meetings will be held at 2782 Marietta Hwy. Ste 200 Canton, GA 30114 in the conference room unless otherwise noted.

January 8, 2026 - Thursday
January 22, 2026 - Thursday
February 12, 2026 - Thursday
February 26, 2026 - Thursday
March 12, 2026 - Thursday
March 26, 2026 - Thursday
April 9, 2026 - Thursday
April 23, 2026 - Thursday
May 14, 2026 - Thursday
May 28, 2026 - Monday
June 11, 2026 - Thursday
June 25, 2026 – Thursday
July 9, 2026 - Thursday
*July 30, 2026 - Thursday
August 13, 2026 - Thursday
August 27, 2026 - Thursday
September 10, 2026 - Thursday
September 24, 2026 - Thursday
October 8, 2026 - Thursday
October 22, 2026 - Thursday
November 12, 2026 - Thursday
*November 23, 2026 - Monday
December 10, 2026 - Thursday
*December 21, 2026 - Monday

Board of Tax Assessors Meeting

Minutes of the December 22, 2025 Meeting

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

Staff Present: Ricky Hitt, Lee Johnson, Blake McFarland, Kimberly Millsap, Amber Lumpkin, Rhonda Peterson, Trey Stephens, Steve Swindell 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 December 11, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: None

5. Consent Agenda / Digest Changes: Motion by Mark Young to move Batch E-2, Batch E-1-1, Batch P1, Batch P3, Batch 4, Batch 1A, Batch 3A, Batch 5, Batch 5A and Batch 5P to the consent agenda, seconded by Tommy Mann and approved by all Members.

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

Steve reviewed the 2026 Budget Report

Steve, Trey and Darrell attended the Mike McGowan retirement party last week.

Steve and Trey attended the Steve Watson retirement party in Hall County last week.

Trey attended the GAAO Chief Appraiser Academy and felt it was very informative.

The office will be closed Wednesday, Thursday and Friday in observance of Christmas.

The next BOA meeting will be Thursday, January 8, 2026 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 Tommy Mann and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary