

Cherokee County Board of Tax Assessors
Regular Meeting
May 20, 2024

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: May 9, 2024 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1, Current Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Pre-Bill Changes
Batch 5, Current Year Changes
Batch 5A, Appeal Changes
Batch 5CC, CUVA Continuation
Batch 5CD, CUVA Denial

Mapping Department, Sandy Forrester, Senior Mapper
Batch 4, Annexation / Zoning Changes

- 6. Chief Appraisers Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2024

Batch: 1 - Current Year Changes

Meeting Date:

Monday, May 20, 2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N12 - 193	ESTATE OF SUSAN BEZDEK	\$1,097,560	\$770,860	SPLIT PER DEED 14915/223 WAS 1.51 AC NOW .50 AC	
15N12 - 193 A	BEZDEK LEROY KENNETH	\$986,600	\$326,700	NEW PARCEL .50 AC SPLIT FROM 15N12-193 A	

Gregg D. Boutlier

Steve Swindell

Gregg D. Boutlier, Senior Commercial Appraiser

Steve Swindell, Chief Appraiser

MOBILE HOME DIGEST CHANGES

BATCH #: MH1

MEETING DATE: 5/20/2024

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OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
GREENE, BOBBY LINFORD	14N28 062 MH02420		\$6,571	\$0	MH REMOVED FROM 2024 PREBILL DIGEST DEMOED IN 2023
LORD, DAVID C/O FLETCHER, SU	15N13 175 MH05441		\$17,757	\$0	MH REMOVED FROM 2024 PREBILL DIGEST DEMOED IN 2023

LEAD APPRASIER:



CHIEF APPRAISER:



RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch # 2

Current Tax Year Changes

Meeting Date:

Monday, May 20, 2024

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
02N01 - -041	JANICE R HAMRICK LIVING TR	\$0 \$17,511	\$0 \$18,030	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
02N11 - -005	NASH GEORGE ANNE MAJORS	\$0 \$5,834	\$0 \$7,496	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
03N08 - -027 C	BRYSON FAMILY PROPERTIES	\$0 \$36,614	\$0 \$37,707	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
03N24 - -181 A	MCDEVITT JOHN J & LORI	\$0 \$39,054	\$0 \$40,205	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
03N28 - -015	PERKINS FARMS INC	\$0 \$141,146	\$0 \$145,291	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
04N03 - -063 A	BROWN STEPHEN C & DONNA	\$0 \$13,486	\$0 \$15,975	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
13N02 - -047	LEWALLEN FARMS LLC	\$0 \$93,446	\$0 \$96,203	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
13N02 - -069 A	LEWALLEN FARMS LLC	\$0 \$68,695	\$0 \$70,711	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
15N27 - -018	MORRIS SUE FORRESTER	\$0 \$5,869	\$0 \$6,045	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
21N03 - -001	VAYONIS NICHOLAS ANTHON	\$0 \$39,116	\$0 \$39,550	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
23N06 - -018	YETEVVA BENNETT BOURN FRY	\$0 \$5,340	\$0 \$5,498	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)
23N07 - -038	ROBINSON SUSAN K	\$0 \$9,572	\$0 \$11,396	FMV CUV	CUVA VALUE CORRECTED FOR 2024 TAX YEAR (SEND NEW 45 DAY NOTICE)

May 7, 2024

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 05/20/2024

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N08 063	TOWNSEND STANLEY	78,700	77,200	IMPROVEMENT REMOVED.	20133 01	
14N15 107 G	HENDERSON ROBBIE	851,700	647,300	CORRECTED FINISHED UPSTAIRS	20136 01	
15N22 141	EUBANKS JAMES WILLIAM TRUSTEE	600,850	593,750	REMOVED 299C PER OWNER REQUEST	20137 01	
3		1,531,250	1,318,250			

Paul J. 1/1/20

Steve Kimball

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024

Batch #: 500 CUVA Continuation

Meeting Date: Monday, May 20, 2024

Map and Parcel	Owner's Name	Previous FMV: Previous CUVA	Current FMV Current CUVA	FMV CUVA	Explanation
02N07 - -243	JMK CAPITAL LLC	\$0	\$0	FMV CUVA	2022 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024
22N12 - -166	LUCKY ACRES LLC	\$0	\$0	FMV CUVA	2021 CONTINUATION APPLIED/GRANTED FOR TAX YEAR 2024

Ricky Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2024


Meeting Date: Monday, May 20, 2024

Batch # SCD CUVA Denials

Map and Parcel	Current FMV	Appeal Number	Owner's Name	Explanation
03N29 - -035 M	\$434,590		GOBER GLEN CHRISTOPHER	2024 COVENANT APPLIED/DENIED DUE TO LACK OF QUALIFYING USE; 5.25 AC



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

MEETING DATE: 05/20/2024

BATCH #: 4 - ANNEXATION/ZONING CHANGES

MAPPING DEPARTMENT DIGEST CHANGES

PARCEL	OWNER NAME	DEPT	TAX YEAR	PREVIOUS ANNEX	NEW ANNEX	PREVIOUS ZONING	NEW ZONING	ORD#	NOTES	TAX DIST	NEW NOTICE
15N19 197	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 198	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 199	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 200	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 200 A	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 201	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 202	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N19 203	PR LAND INVESTMENTS LLC	RUR	2024	01	04			A-03-2023		04	Y
15N20 458	NORTON TERRI	RUR	2024	01	04			A-05-2023		04	Y
15N20 524 A	REED WILLIAM R CHANCEVALAP SENGTHONG	RUR	2024	01	04	R-20	RM-10, R-20	A-02-2023		04	Y



Sandy Forrester, Senior Tax Mapper



Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the May 9, 2024 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Reagan Obriant, Becky Parker, 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:** Dennis Conway called the meeting to order.
2. **Approval of Agenda:** Motion by MaryBeth Burnette to approve the agenda, seconded by Tommy Mann and approved by all Members.
3. **Approval of Minutes:** Motion by MaryBeth Burnette to approve the April 25, 2024 meeting minutes, seconded by Tommy Mann and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:** Motion by Raymond Gunnin to move Batch E-1, Batch P6, Batch MH1, Batch 5A, Batch 5CA, Batch 5CB, Batch 5CC, Batch 5CR and Batch 5FLPA 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 P6, 2023 Audit Findings

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Digest Changes

Batch 5A, Appeal Changes

Batch 5CA, CUVA Approvals

Batch 5CB, Conservation Use Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

Batch 5FLPA, FLPA Continuation

6. **Adoption of Dept. of Revenue Adopted & Finalized 2024 Values for CUVA District #2 & FLPA District #2**
7. **Approval of 2024 New Homestead Exemptions**
8. **Approval of 2024 Real Property Notice List**
9. **Approval of 2024 Personal Property Notice List**

10. Approval of 2024 Freeport Inventory Exemption List

11. Chief Appraiser Report:

Steve reviewed the Budget Report.

Steve reviewed the following Sales Ratios with the Board:

Sales Ratios 5/09/2024 (Jan - Dec 2023 Sales)

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	4810	0.3961	0.9903	0.0483	1.0051
Agricultural	407	0.3937	0.9843	0.0481	0.9995
Commercial	90	0.3909	0.9773	0.0292	1.0183
<u>Industrial</u>	<u>21</u>	<u>0.3942</u>	<u>0.9855</u>	<u>0.0177</u>	<u>1.009</u>
Overall	5331	0.3959	0.9898	0.0478	1.0061

The next BOA meeting will be Monday, May 20, 2024 at 9:00 AM.

12. Attorney's Report / Executive Session: None

13. Adjournment: Motion by MaryBeth Burnette to adjourn, seconded by Tommy Mann and approved by all Members.

Dennis Conway, Chairman

Jenny Thomas, Secretary